U.S. Fish and Wildlife Service Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program

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

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

From: Madeleine Grayson-Peterson
   Acting Regional Manager, Central Region

Subject: Final Audit Report – U.S. Fish and Wildlife Service Grants Awarded to the State of Missouri, Department of Conservation, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program

This report presents the results of our audit of costs claimed by the Missouri Department of Conservation (Department) under grants awarded by the U.S. Fish and Wildlife Service (FWS) through the Wildlife and Sport Fish Restoration Program.

We provided a draft of this report to the FWS. The FWS concurred with all four recommendations and will work with the Department to implement corrective actions. The full responses from the Department and the FWS are included in Appendix 3. In this report, we summarize the Department’s and FWS Region 3’s responses to our recommendations, as well as our comments on their responses. We list the status of the recommendations in Appendix 4.

Please provide us with a corrective action plan based on our recommendations by August 1, 2022. The plan should provide information on actions taken or planned to address each recommendation, as well as target dates and titles of the officials responsible for implementation. It should also clearly indicate the dollar value of questioned costs that you plan to either allow or disallow. Please also provide the status of any recommendation repeated from a previous audit. If a recommendation has already been implemented, provide documentation confirming that the action is complete. Please send your response to aie_reports@doioig.gov.

We will notify Congress about our findings, and we will report semiannually, as required by law, on actions you have taken to implement the recommendations and on recommendations that have not been implemented. We will also post a public version of this report on our website.

If you have any questions, please contact me at 303–236–9243.
Introduction

Objectives

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 (WSFR). These audits assist the FWS in fulfilling its statutory responsibility to oversee State agencies’ use of these grant funds.

The objectives of this audit were to determine whether the Missouri Department of Conservation (Department) used grant funds and State hunting and fishing license revenue for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements.

See Appendix 1 for details about our scope and methodology.

Background

The FWS provides grants to States\(^1\) through WSFR for the conservation, restoration, and management of wildlife and sport fish resources as well as educational and recreational activities. 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 up to 100 percent for the Commonwealths, territories, and the District of Columbia.\(^3\) The reimbursement amount is called the Federal share. The Acts require that hunting and fishing license revenue be used only for the administration of participating fish and wildlife agencies. In addition, Federal regulations require participants to account for any income earned from grant-funded activities and to spend this income before requesting grant reimbursements.

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1 Federal regulations define the term “State” as the 50 States; the Commonwealths of Puerto Rico and the Northern Mariana Islands; the territories of Guam, the U.S. Virgin Islands, and American Samoa; and the District of Columbia (Dingell-Johnson Sport Fish Restoration Act only).


3 The District of Columbia does not receive funding under the Pittman-Robertson Wildlife Restoration Act.
Results of Audit

We determined that the Department generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, questioned costs related to in-kind contributions, two repeat findings related to subawards, and other items related to subrecipient oversight.

We found the following:

- **Questioned Costs.** We questioned $6,476 as unsupported. These questioned costs arose due to the Department not ensuring or requiring that in-kind volunteer hours claimed were adequately documented.

- **Repeat Findings.** We previously reported that the Department did not adequately document monitoring plans for its subawards or include all necessary elements in subaward agreements, and we found that these issues still existed during our audit period.

- **Other Items Noted.** We found that the Department did not document subrecipient determinations or risk assessments during our audit period. After our audit period, however, the Department revised its grants and cooperative agreements policy.

See Appendix 2 for a statement of monetary impact.

**Questioned Costs—Inadequate Documentation of In-Kind Contributions of $6,476**

Department officials did not ensure that volunteer hours used as in-kind contributions were adequately documented. We were therefore unable to verify approximately 281 hours that the Department claimed were donated. The Department claimed the value of hunter education and shooting range hours worked by volunteers as part of its matching share on Grant No. F19AF00660.

The Department uses an electronic system (the Missouri Department of Conservation Volunteer System) to allow individuals to search for volunteer opportunities, enter their donated hours, and have supervisors review and approve hours worked. We requested supporting documentation for entries with 14 or more hours reported for 1 day. During our review of the supporting documentation for those volunteer hours, we noted that all hours claimed were the lump sum of time donated over several days, weeks, or quarters but recorded on a single day. This lump-sum method resulted in the Department claiming 134 hours in excess of 14 hours per day.

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4 We determined that a volunteer can reasonably donate a maximum of 14 hours per day.
In addition, we found 15 occurrences with multiple entries for the same date for the same volunteer that exceeded 14 hours per day. For example, one individual had six entries of 8 hours listed for the same date, totaling 48 hours for 1 day, and five entries of 8 hours listed on another date, totaling 40 hours for 1 day. The Department claimed 147 hours in excess of 14 hours per day by allowing volunteers to have multiple entries of the same time on the same date.

According to 2 C.F.R. § 200.403(g), costs must be adequately documented to be allowable under Federal awards. In addition, 2 C.F.R. § 200.306(b)(1) states that third-party in-kind contributions satisfy a cost-sharing or matching requirement if, among other requirements, they are verifiable from the records of grantees. Furthermore, 2 C.F.R. § 200.306(j) states that in-kind contributions must be documented and supported by the same methods used internally by the entity.

During discussions with staff, we determined that the Department’s electronic system allowed daily entry of volunteer hours, but also allowed entry of up to 24 hours per day as a lump sum. In addition, the system allowed volunteers to record multiple entries for the same date, which allowed over 24 hours to be reported for a single day. The Department has policies and procedures requiring that volunteers must record their hours in the electronic system, but the Department did not ensure or require that in-kind volunteer hours claimed were adequately supported by the same methods used to support payroll costs of regular paid employees.

As a result of the volunteers recording their time as a lump sum, or as multiple entries for the same date, the Department did not adequately document and support 281 hours of volunteer hours that it used as part of the State matching share. Therefore, we are questioning the unsupported in-kind contributions of $6,476 for the hunter education program under Grant No. F19AF00660.

**Recommendations**

We recommend that the FWS work with the Department to:

1. Resolve the unsupported in-kind contributions of $6,476.

2. Require the electronic system for volunteer work to limit the number of hours that can be claimed on a specific day to ensure hours are reported daily.

3. Update policies and procedures to include guidance for daily entry of hours.

4. Develop and implement training for supervisors and volunteers to ensure proper documentation and approval of volunteer time.
Findings Repeated From Previous Audit

Inadequate Documentation of Subrecipient Monitoring Plans

We found that the Department did not adequately document its subrecipient monitoring plans, which we have reported as an issue in the past. We identified 17 subawards during our audit period, and the Department was unable to provide monitoring plans for any of the subawards.

In our prior audit of costs claimed by the Department on WSFR grants (Report No. 2016-EXT-048), we found the Department did not develop or adequately document monitoring plans for its subawards. Specifically, the Department did not sufficiently review a subrecipient’s financial management system, equipment usage rate, or labor charges.

Federal regulations at 2 C.F.R. § 200.332(d)\(^5\) require the Department to monitor subrecipient activities to ensure that each subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved.

We recommended that the Department communicate its policies regarding subaward monitoring to its staff and document its monitoring plans. This recommendation was still open during our audit period. The Department submitted closure documentation, including a revised grant and cooperative agreement policy, to the FWS in November 2020 (after our audit period), but the FWS has not had the opportunity to review and approve the closure actions.

Without proper subrecipient monitoring, we do not have assurance that the Federal funds are being used for allowable purposes.

<table>
<thead>
<tr>
<th>Repeat Recommendations (Tracked Under Report No. 2016-EXT-048, Recommendation 9)</th>
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<tbody>
<tr>
<td>We recommend that the FWS:</td>
</tr>
<tr>
<td>• Require the Department to communicate its policy and procedures regarding subaward monitoring to all applicable employees and document its monitoring plans for each subaward.</td>
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</table>

Noncompliance With Subaward Requirements

We found that the Department did not include all the required elements in the 17 subaward agreements in effect during our audit period. Our prior audit also found that the Department did not consistently comply with the requirements for subawards funded by WSFR grants. Specifically, the Department did not include in its subaward agreements all of the 19 elements

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\(^5\) On November 12, 2020, 2 C.F.R. § 200.331(d) was revised and changed to 2 C.F.R. § 200.332(d).
that are required by its grants and cooperative agreements policy and procedures and 2 C.F.R. § 200.332(a).\(^6\)

We recommended that the Department communicate and follow policies and procedures to ensure that all necessary elements are included in subaward agreements. This recommendation was still open during our audit period. The Department submitted closure documentation, including a revised grant and cooperative agreement policy as well as updated agreement templates, to the FWS in November 2020 (after our audit period), but the FWS has not had the opportunity to review and approve the closure actions.

Without compliance with the subaward requirements, the Department cannot ensure that subrecipients efficiently and effectively complete their projects.

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<tbody>
<tr>
<td>We recommend that the FWS:</td>
</tr>
<tr>
<td>• Require the Department to communicate and follow policies and procedures to ensure that all necessary elements are included in subaward agreements.</td>
</tr>
</tbody>
</table>

**Other Items Noted**

We found that the Department did not document subrecipient determinations or risk assessments for any of the 17 subawards during our audit period. Specifically, we found that:

- Subrecipient determinations required by 2 C.F.R. § 200.331(a)\(^7\) were not documented
- Risk assessments required by 2 C.F.R. § 200.332(b)\(^8\) were not available

The Department revised its grants and cooperative agreements policy in November 2020 (after our audit period). The revised policy includes a process for documenting subrecipient determinations and risk assessments. We believe that the Department’s revised policy will help improve the Department’s compliance with subrecipient oversight requirements.

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\(^6\) On November 12, 2020, 2 C.F.R. § 200.331(a) was revised and changed to 2 C.F.R. § 200.332(a).

\(^7\) On November 12, 2020, 2 C.F.R. § 200.330(a) was revised and changed to 2 C.F.R. § 200.331(a).

\(^8\) On November 12, 2020, 2 C.F.R. § 200.331(b) was revised and changed to 2 C.F.R. § 200.332(b).
Recommendations Summary

We provided a draft of this report to the FWS for review. The FWS concurred with all four recommendations. We consider recommendations 1–4 resolved but not implemented. Below we summarize the FWS’ and the Department’s responses to our recommendations, as well as our comments on their responses. See Appendix 3 for the full text of the FWS’ and the Department’s responses; Appendix 4 lists the status of each recommendation.

We recommend that the FWS work with the Department to:

1. Resolve the unsupported in-kind contributions of $6,476.
   
   **Department Response:** The Department concurred with the recommendation and stated it will resolve the unsupported in-kind contribution of $6,476 within the final SF–425 for the fiscal year 2022 hunter education grant.

   **FWS Response:** The FWS concurred with the recommendation and stated that the Department’s response will be considered in the corrective action plan.

   **OIG Comment:** Based on the FWS’ response, we consider Recommendation 1 resolved but not implemented.

2. Require the electronic system for volunteer work to limit the number of hours that can be claimed on a specific day to ensure hours are reported daily.
   
   **Department Response:** The Department concurred with the recommendation; however, it disagreed that changes need to be made to its volunteer system and stated that it “can pull reports that show the actual hours worked by a volunteer on a specific day.”

   **FWS Response:** The FWS concurred with the recommendation and stated that the Department’s response will be considered in the corrective action plan.

   **OIG Comment:** Based on the FWS’ response, we consider Recommendation 2 resolved but not implemented. We note, however, that while the Department disagreed that changes needed to be made to its electronic system, it did not provide supporting evidence demonstrating that the system limits the ability for volunteers to lump hours together for 1 day or limits the volunteers’ ability to record multiple entries for the same date. The recommendation will be considered implemented when the Department provides documentation demonstrating that the electronic system limits the number of hours that can be claimed on a specific day.
3. Update policies and procedures to include guidance for daily entry of hours.

**Department Response:** The Department concurred with the recommendation. The Department stated that it will instruct staff and volunteers on reporting requirements and communicate the policies and procedures to all staff.

**FWS Response:** The FWS concurred with the recommendation and stated that the Department’s response will be considered in the corrective action plan.

**OIG Comment:** Based on the FWS’ response, we consider Recommendation 3 resolved but not implemented. We note, however, that the Department’s current policies and procedures do not require volunteers to enter their time on a daily basis or stipulate that they cannot lump hours together for 1 day or record multiple entries on the same date. In addition, the Department did not state whether it intends to update its policies or procedures to address the recommendation.

4. Develop and implement training for supervisors and volunteers to ensure proper documentation and approval of volunteer time.

**Department Response:** The Department concurred with the recommendation. The Department stated that it will instruct staff and volunteers on reporting requirements and communicate the policies and procedures to all staff.

**FWS Response:** The FWS concurred with the recommendation and stated that the Department’s response will be considered in the corrective action plan.

**OIG Comment:** Based on the FWS’ response, we consider Recommendation 4 resolved but not implemented. We note, however, that the Department’s current policies and procedures do not ensure proper documentation and approval of volunteer time. The recommendation will be considered implemented when the Department provides documentation demonstrating that it has implemented training for supervisors and volunteers on proper documentation and approval of volunteer time, including the updated policies and procedures noted in Recommendation 3.


We recommend that the FWS:

- Require the Department to communicate its policy and procedures regarding subaward monitoring to all applicable employees and document its monitoring plans for each subaward.

**Department Response:** The Department concurred with the recommendation and stated that it had already instituted changes for the findings in our 2016 audit report and is working with the FWS during the FWS’ review process.
**FWS Response:** The FWS concurred with the recommendation and stated that the Department’s response will be considered in the corrective action plan.

**OIG Comment:** Based on the FWS’ response, we consider this recommendation resolved but not implemented. We note, however, that no supporting evidence has been provided to address the status of the recommendation.

- Require the Department to communicate and follow policies and procedures to ensure that all necessary elements are included in subaward agreements.

**Department Response:** The Department concurred with the recommendation and stated that it had already instituted changes for the findings in our 2016 audit report and is working with the FWS during the FWS’ review process.

**FWS Response:** The FWS concurred with the recommendation and stated that the Department’s response will be considered in the corrective action plan.

**OIG Comment:** Based on the FWS’ response, we consider this recommendation resolved but not implemented. We note, however, that no supporting evidence has been provided to address the status of the recommendation.
Appendix 1: Scope and Methodology

Scope

We audited the Missouri Department of Conservation’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). We reviewed 36 grants that were open during the State fiscal years (SFYs) that ended on June 30, 2019, and June 30, 2020. We also reviewed license revenue during the same period. The audit included expenditures of $96.7 million and related transactions. In addition, we reviewed historical records for the acquisition, condition, management, and disposal of real property and equipment purchased with either license revenue or WSFR grant funds.

Because of the COVID–19 pandemic, we could not complete our audit onsite. We gathered data remotely and communicated with Department personnel via email and telephone. As a result, we could not perform normal audit procedures for (1) determining adherence to policies and procedures for license revenues, (2) equipment verification, (3) observing grant projects specific to construction and restoration work, and (4) subawards to subrecipients. Therefore, the audit team relied on alternative evidence provided by Department personnel that was determined to be sufficient and appropriate to support our conclusions.

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 objectives. We determined that the State’s control activities and the following related principles were significant to the audit objectives.

- 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 control over activities related to our audit objectives. Our tests and procedures included:

- Examining the evidence supporting 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 remotely.

• Reviewing photographic evidence of equipment.

• Determining whether the Department used hunting and 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.

We found three deficiencies in internal controls resulting in our finding of unsupported in-kind contributions and our two repeat findings of inadequate documentation of subrecipient monitoring plans and noncompliance with subaward requirements.

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 Missouri fish and wildlife agency and that agency’s management of WSFR resources and license revenue.

The Department 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. While we assessed the accuracy of the transactions tested, we did not assess the reliability of the accounting system as a whole.


Prior Audit Coverage

OIG Audit Reports

We reviewed our last two audits of costs claimed by the Department on WSFR grants. We followed up on 16 recommendations from the prior reports and found that the U.S. Department of the Interior’s Office of Policy, Management and Budget considered 2 recommendations to be resolved and implemented and 14 recommendations resolved but not yet implemented. As discussed in the “Results of Audit” section in this report, we are repeating two recommendations, which relate to documenting subaward monitoring plans and including all necessary elements in subaward agreements.

During the course of our audit, the Department implemented corrective actions based on the recommendations and has continued since April 2019 to submit closure information to the FWS (as of May 2021). The FWS has not reviewed and approved the closure actions. Therefore, the 14 recommendations are still open.

State Audit Reports

We reviewed the single audit reports for SFYs 2018 and 2019 to identify control deficiencies or other reportable conditions that affect WSFR. In those reports, the Schedule of Expenditures of Federal Awards indicated $57.1 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.

We also reviewed two reports issued by the Missouri State public auditor relating to the Department. The Department of Conservation audit report for the SFYs ending June 30, 2017, and June 30, 2016, found (1) questionable, unnecessary, or costly compensatory benefit practices by the Department’s director; and (2) inadequate procedures concerning reemployed retirees, travel meals, and real estate appraisal services. In addition, the Statewide Accounting System Internal Control audit report for the SFY ending June 30, 2019, found internal control risks in the Statewide accounting system.

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Appendix 2: Monetary Impact

We reviewed 36 grants that were open during the State fiscal years that ended on June 30, 2019, and June 30, 2020. The audit included expenditures of $96.7 million and related transactions. We questioned $6,476 as unsupported.

Monetary Impact: Questioned Costs

<table>
<thead>
<tr>
<th>Grant No.</th>
<th>Grant Title</th>
<th>Cost Category</th>
<th>Unsupported Costs ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>F19AF00660</td>
<td>Hunter Education and Shooting Range</td>
<td>In-Kind Contribution</td>
<td>6,476</td>
</tr>
</tbody>
</table>

Total                                                      $6,476
Appendix 3: Responses to Draft Report

The U.S. Fish and Wildlife Service’s response to our draft report follows on page 14. The Missouri Department of Conservation’s response to our draft report follows on page 15.
March 7, 2022

Memorandum

To: Central Region Manager for Audits, Inspections, and Evaluations
Office of Inspector General

From: Assistant Regional Director, Wildlife and Sport Fish Restoration Programs

Subject: Response to the Office of Inspector General’s memorandum dated January 25, 2022
containing the OIG’s Draft Audit Report No. 2021-CR-011 on U.S. Fish and Wildlife
and Sport Fish Restoration Grants administered by the State of Missouri, Department
of Conservation, from July 1, 2018 through June 30, 2020

Attached is a copy of the Missouri Department of Natural Resources response to the draft Office
of Inspector General (OIG) audit report (see Attachment).

The Service concurs with OIG report recommendations. The Missouri DNR’s response to
implement the recommendations will be considered in the corrective action plan.

Please direct any questions the DNR may have to Ms. Julie Cole, Grants Fiscal Officer, at
or the undersigned at .

Attachment

cc: USFWS, WO WSFR Audit Branch (Mr. Ord Bargerstock)
March 1, 2022

Jim Hodgson, Assistant Regional Director
U.S. Fish and Wildlife Service
Wildlife and Sport Fish Restoration Branch
5600 American Blvd. West, Suite 990
Bloomington, MN 55437-1458


Dear Mr. Hodgson,

The Missouri Department of Conservation (Department) has reviewed the draft report and appreciates the opportunity to respond to the Findings and Recommendations contained within the report. The Department recognizes the value of the federal audit and will incorporate the recommendations as we continue to look at improving and strengthening our operations, processes, and procedures.

The Department concurs with the proposed recommendations, although we have already instituted changes for the prior findings of the 2016 Audit Report 2016-EXT.048. The Department is working with FWS as it reviews all of the actions from the previous audit. The Department does, however, disagree that changes need to be made to the Volunteer System because we can pull reports that show the actual hours worked by a volunteer on a specific day. In addition, we now instruct MDC staff and volunteers on reporting requirements and will emphasize these through a communication to all staff on our policy and procedures. The Department will resolve the unsupported amount of in-kind contribution of $6,476 within our final SF-425 for our FY22 segment of the Hunter Education grant.

Please continue to work with [redacted] Federal Aid Coordinator to address any follow-up actions related to this audit. If you need additional clarification to the Department’s response, I can be reached at [redacted], extension 131 or by email at [redacted]. Thank you for your guidance during this audit.

Sincerely,

Sara Parker Pauley, Director

SARA PARKER PAULEY, Director
## Appendix 4: Status of Recommendations

<table>
<thead>
<tr>
<th>Recommendation</th>
<th>Status</th>
<th>Action Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>1–4,</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 Missouri Department of Conservation to develop and implement a corrective action plan.</td>
<td>Complete a corrective action plan (CAP) 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.</td>
</tr>
<tr>
<td>Repeat Recommendations 9 and 15 (Report No. 2016–EXT–048)</td>
<td>Resolved but not implemented</td>
<td>A CAP was developed under Report No. 2016–EXT–048. The FWS will continue to work with the Department to implement the CAP.</td>
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</tbody>
</table>
Report Fraud, Waste, and Mismanagement

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Office of Inspector General
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Washington, DC 20240