



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

**ISSUES FOUND WITH THE
AWARD AND MONITORING OF
FINANCIAL ASSISTANCE AGREEMENTS
MADE BY THE FWS
INTERNATIONAL AFFAIRS PROGRAM**



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

Memorandum

JUL 26 2018

To: Eric Alvarez
Acting Assistant Director, International Affairs

From: Chris Stubbs *Chris Stubbs*
Director, Financial and Contract Audits

Subject: Final Inspection Report – Issues Found With the Award and Monitoring of
Financial Assistance Agreements Made by the FWS International Affairs
Program
Report No. 2018-FIN-007

This memorandum transmits the results of our inspection of 15 financial assistance agreement files of the U.S. Fish and Wildlife Service's (FWS') International Affairs Program (IA). We found instances where the IA did not comply with Federal regulations, FWS policy, or agreement terms and conditions when awarding and monitoring the agreements. We offer 11 recommendations to help the IA award and monitor its agreements with foreign recipients.

We will forward these recommendations to the Office of Policy, Management and Budget for resolution and to track their implementation.

If you have any questions concerning this report, please do not hesitate to 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.

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Results in Brief

We inspected 15 financial assistance agreement files of the U.S. Fish and Wildlife Service's (FWS') International Affairs Program (IA) to determine whether the IA complied with Federal regulations, FWS policy and procedures, and agreement terms and conditions when awarding and monitoring financial assistance agreements.

Across all 15 agreements reviewed, we found instances where the IA did not comply with Federal regulations, FWS policy, or agreement terms and conditions. We found issues with how the grants management specialists awarded and monitored these international awards. Specifically, the grants management specialists did not:

- Determine which laws and regulations apply to the agreements
- Use the proper risk assessment form
- Properly evaluate recipients' financial management systems
- Complete the required business evaluation and budget analysis
- Properly review recipients' financial reports
- Monitor the equipment schedules

We make 11 recommendations to help the IA better award and monitor its agreements with foreign recipients. Through the exit conference and followup email exchanges, the IA concurred with all recommendations.

Introduction

Objective

Our objective was to determine whether the U.S. Fish and Wildlife Service's (FWS') International Affairs Program (IA) complied with Federal regulations, FWS policy and procedures, and agreement terms and conditions when awarding and monitoring 15 financial assistance agreements.

See Appendix 1 for our scope and methodology.

Background

The IA coordinates domestic and international efforts to protect and restore the world's diverse wildlife and habitat with a focus on species of international concern. The IA provides financial assistance to foreign recipients for long-term conservation of various species and law enforcement efforts to protect those species.

IA staff involved in awarding and monitoring Federal financial assistance (grants and cooperative agreements) include the grants management specialists and the compliance officer:

- Grants management specialists plan and award financial assistance agreements and provide business support to recipients and IA staff. They review applications for completeness and compliance with applicable regulations. They conduct financial reviews of applicants to evaluate fiscal integrity and financial capability. After an award is made, they administer and monitor the agreements.
- The compliance officer provides grants management specialists and recipients with technical assistance and guidance regarding policy for administrative management of Federal assistance programs. He or she reviews these programs to determine whether they meet all regulatory requirements.

Financial assistance to foreign recipients can be risky because of the physical distance from IA headquarters and language barriers. In addition, Federal regulations may not apply in all situations. Such issues require compensating controls to prevent fraud, waste, and mismanagement.

For these reasons, we initiated this inspection. See Appendix 2 for a schedule of all agreements reviewed, and Appendix 3 for details on the criteria we tested for each agreement.

Findings

We found instances where the IA did not comply with Federal regulations, FWS policy, or agreement terms and conditions in all 15 agreements reviewed. Specifically, we found that the IA did not identify what regulations applied to the agreements and the agreements contained contradictory guidance regarding the financial reporting. We also identified issues with how the grants management specialists monitored these international awards.

Governing Laws and Regulations Not Determined

We found that the IA did not determine and document which laws and regulations (Federal, foreign, or international) it intended to use to award and monitor each international agreement. The *Departmental Manual* requires that agreements “set forth the respective rights and obligations of the parties in such areas as project performance and management” (505 DM 2.10.B). The best way to set forth rights and obligations would be to identify applicable laws and regulations in the agreement terms.

Requirements for awarding and managing Federal awards are codified at 2 C.F.R. § 200, but these requirements apply only to non-Federal entities (for example, State or local governments, or nonprofit organizations), which does not include foreign recipients. The agreements referenced the Code of Federal Regulations (C.F.R.) only in general terms. If the C.F.R. provisions apply to these agreements, they should be included in the agreement terms, per 2 C.F.R. § 200.101(c).

Because the IA did not determine and document which Federal, foreign, or international laws applied to the agreements, we concluded that all the agreements were written improperly. Specifically, they did not define the requirements for:

- Financial and program management
- Property and equipment management
- Allowability, allocability, and reasonableness of costs
- Records retention

In addition, the IA issued financial reporting guidance¹ that conflicts with the Catalog of Federal Domestic Assistance (CFDA) guidance, by allowing foreign recipients to submit financial data on Form SF-425 (the Federal Financial Report). The CFDA description for these programs indicates that cash reports like the SF-425 are not applicable.

¹ FWS Division of International Conservation Assistance Award Guidelines, revised January 2017. See section II.B.2, “Financial Status Reports.”

We found one additional issue in a specific agreement. The Agence Nationale Des Parcs Nationaux (ANPN) agreement (Grant No. F13AP00659) cites a section of the C.F.R. that deals with conflicts of interest,² but the agreement does not state whether the recipient is subject to that C.F.R. requirement. The IA assistance award guidance initially did not refer to conflict of interest, but the IA revised it to include this section after the ANPN award was issued. It was unclear whether the IA had made the ANPN aware of the change.

If the IA does not determine and provide clear guidance on the applicable regulations, recipients will not know which regulations to follow, resulting in mismanagement and the risk of misspending of Federal grant funds.

Recommendations

We recommend that the IA:

1. Determine which laws and regulations apply to international financial assistance agreements, in consultation with other international awarding agencies
2. Revise the relevant policies and procedures to include a determination of which laws and regulations apply when writing financial assistance agreements
3. Clearly communicate to recipients (including for the 15 agreements we reviewed) which laws and regulations apply to their agreements
4. Resolve the contradiction between the IA assistance award guidance and the CFDA description for these programs

Monitoring by Grants Management Specialists Needs Improvement

Across all 15 agreements reviewed, we found that grants management specialists were not providing sufficient monitoring. Specifically, they did not:

- Use the proper risk assessment form
- Properly evaluate recipients' financial management systems
- Complete the required budget reviews

² 2 C.F.R. § 215.42, "Codes of Conduct" (FY 2013).

- Properly review recipients’ financial reports
- Monitor the development of adequate equipment schedules

Proper Risk Assessment Form Not Used

We found that the IA used an outdated form that contained incorrect formulas to conduct risk assessments. The outdated risk assessments resulted in incorrect scores in 8 of the 15 agreements reviewed (53 percent).³

Federal regulations require the awarding agency to review the risks posed by applicants.⁴ *FWS International Affairs Financial Assistance Business Processes* requires grants management specialists to complete FWS Form 3-2462, Financial Recipient Risk Assessment. The risk assessment helps determine an applicant’s eligibility or the quality of its application for Federal assistance. If the Federal Government makes an award, special conditions may be applied to the award based on the level of risk. Special conditions for recipients identified as high risk, for example, might include requiring additional, more detailed financial reports or requiring the recipient to obtain technical or management assistance.

The grants management specialists did not use the most current form (dated January 6, 2017) when calculating risk assessments. Staff copied old forms from a folder and were not aware of the updated version. The old form had incorrect calculations in the average risk score, resulting in a lower score for each recipient. Management did not clearly communicate the existence of the new form to staff.

Without an accurate risk assessment, the IA increases the likelihood that an agreement will be awarded to a recipient unable to manage Federal funds or that the wrong level of monitoring will be assigned to an award. This increases the possibility of misuse of funds.

Recommendations

We recommend that the IA:

5. Apply the proper risk assessment to all grants awarded after January 6, 2017, and if level of risk is determined to be “high,” then take appropriate oversight actions
6. Communicate to staff that the 2017 risk assessment form must be used to evaluate risk

³ We reported the incorrect formulas to the FWS in our Partner-Impact audit (Report No. 2016-CG-011), issued in September 2016. As a result, the FWS updated the risk assessment form in January 2017. When we were doing fieldwork for this report, the IA was still using the outdated form.

⁴ 2 C.F.R. § 200.205.

Recipients' Financial Management Systems Not Properly Evaluated

We found that IA grants management specialists did not properly evaluate recipients' financial management systems for compliance with Federal requirements on all 15 agreements.

Federal regulations require that awarding agencies evaluate the risk of an applicant before it receives a Federal award.⁵ As part of the risk assessment, agencies must review the applicant's financial stability and quality of its management systems.⁶ This is done by reviewing audit reports and internal control questionnaires.

Grants management specialists evaluated the recipients' financial management systems (low, medium, or high risk), but did not explain the basis of the rating on the risk assessment form. The evaluation of the financial management system was part of the overall risk assessment of the recipient.

The grants management specialists did not properly complete this section of the risk assessment form for the following reasons:

- The IA maintained that foreign recipients were not required to conduct formal audits and relied on the fact recipients had received awards in the past and had no problems.
- Grants management specialists did not understand how to conduct risk assessments, especially for foreign recipients, about which there is often less information available than for domestic recipients.
- Grants management specialists did not follow the process described in the FWS' *Recipient Risk Assessment Guidance* because they thought it would be too much work.
- Grants management specialists did not properly assess whether new applicants could execute the grant properly from a financial standpoint.
- Grants management specialists looked at past performance, including how often reports were turned in on time; but these are not indicators of financial management capabilities.

In addition to not properly completing the risk assessment, the IA neither reviewed nor required audit reports and did not require recipients to complete a financial management internal control questionnaire. While foreign recipients are

⁵ 2 C.F.R. § 200.205(b).

⁶ 2 C.F.R. § 200.205(c).

exempt from the single audit requirement,⁷ this does not preclude the IA from requiring financial audits of their Federal funds.

If recipients do not have a financial system that meets Federal requirements, the IA has no assurance that Federal awards are being managed properly, increasing the risk that the IA may lose control over funds, property, and other assets.

Recommendation

We recommend that the IA:

7. Establish procedures to evaluate an applicant's financial management system (such as review of a financial statement audit or an internal control questionnaire) and document the results in the award file

Business Evaluation and Budget Analysis Were Incomplete

We found that grants management specialists did not complete the required budget review form for 4 of the 15 grants reviewed (27 percent). Grants management specialists did not check off some of the items on the Checklist for a New Financial Assistance Award (for example, questions about whether budget line items are clearly connected to project activities, whether the estimated cost is adequately explained and reasonable, and whether (if applicable) program income is included on the budget table). Grants management specialists also did not sign two of the completed checklists.

Departmental regulations on financial assistance pre-award require bureaus and offices to “document the details of all budget reviews, regardless of outcome” (see DOI-AAAP-0062, *Financial Assistance Pre-Award Budget Review*). The policy document provides a basic budget review guide in its appendix.

The IA indicated that grants management specialists reviewed the budgets, but they did not always document their review on the checklist. The compliance officer relied on both the checklist and the Proposal Criteria & Assessment form to determine whether grants management specialists had properly reviewed budgets. The compliance officer did not believe all checklist questions needed to be answered.

If the checklist is not complete, then it is unclear whether the budget meets the requirements of the Department's budget review policy. If the budget for a Federal assistance award is incorrect, it is more difficult to monitor the progress and success of the agreement.

⁷ See 2 C.F.R. § 200.101(c).

Recommendation

We recommend that the IA:

8. Review the budget checklists for all proposed agreements to confirm their budgets meet all the requirements of DOI-AAAP-0062

Review of Financial Reports Needs Improvement

Three of the 15 agreements we inspected had financial reports due during the timeframe under review. We found that two of the reports were complete and one was inaccurate, which the IA did not detect because its review of financial status reports was deficient.

Specifically, Conservation Justice ASBL provided a budget table with a total amount that did not match the agreement value for Grant No. F15AC01118. The table totaled to \$1,686,084 but the agreement value was \$2,818,224, a difference of \$1,132,140. The IA stated that the figures on the budget table provided by Conservation Justice ASBL covered only the initial obligated amount (awarded September 2015) and did not include the modification amounts, but the dates on the budget table indicated that it was intended to cover all amounts through 2016.

In addition, the budget table did not identify the actual expenses that satisfied the match requirement. Also, the extensions on the budget line items did not calculate properly.

The grants management specialist received the financial report but did not sign off on the report to indicate review and approval. When we asked about the review process, the compliance officer said that, when closing out agreements, the grants management specialists were not always timely and they did not always perform a thorough review or communicate with the program official to resolve closeout issues. The compliance officer said that these problems began with the monthly financial reports. The compliance officer also said the IA needs to establish accountability for grants management specialists to solve problems when they initially arise.

Without an accountability system for reviewing and approving interim financial reports, the IA is unable to monitor grant progress and cannot provide effective monitoring of grant activities.

Recommendations

We recommend that the IA:

9. Require Conservation Justice ASBL to resubmit an accurate interim financial report
10. Establish a procedure for reviewing and approving interim financial reports

Equipment Schedules Not Monitored

We found that the IA did not confirm that recipients developed a complete equipment schedule for 8 of the 15 grants reviewed (53 percent).

Seven recipients did not have evidence that they were tracking equipment with equipment schedules, even though the budgets for those agreements indicated they planned to buy equipment priced over \$5,000. Federal regulations⁸ and the IA assistance award guidance⁹ require schedules for equipment valued over \$5,000 that include the cost of the item, location, use, and condition, among other details. In addition, the budget for one of those seven recipients—Fauna and Flora International—expressed the equipment in terms of percentages, making it impossible to determine which equipment the FWS owned. The equipment schedule for the eighth recipient, ANPN, did not include cost, acquisition date, or a statement on plans for use of the item after the project ends. The compliance officer indicated that the information was available, but just not recorded on the schedule.

The grants management specialists looked at equipment only during the closeout process. They do not monitor the equipment during the lifetime of the agreement.

While the IA assistance award guidance requirement for equipment schedules is directed at the recipient, it is a best practice for the grants management specialist to have a copy of the schedule with enough information to verify the equipment independently from the recipient. Without an accurate and complete schedule, equipment is exposed to misappropriation and potential loss of program income in the form of salvage value.

⁸ 2 C.F.R. § 200.313(d)(1).

⁹ *FWS Division of International Conservation Assistance Award Guidelines*, section VI, “Equipment.”

Recommendation

We recommend that the IA:

11. Review the equipment schedules for all applicable agreements to confirm they meet the requirements of the IA assistance award guidance and 2 C.F.R. § 200.313(d)(1)

Conclusion and Recommendations

Conclusion

Between May and September 2017, the IA awarded more than \$14 million in financial assistance awards to foreign recipients. Given this amount and the risks associated with international awards, compensating controls are needed to prevent fraud, waste, and mismanagement.

In our inspection of 15 financial assistance agreement files, we found instances where the IA did not comply with Federal regulations, FWS policy, or agreement terms and conditions. We found issues with how the grants management specialists awarded and monitored these international awards.

Our recommendations will help the IA better award and monitor its agreements with foreign recipients.

Recommendations Summary

We recommend that the IA:

1. Determine which laws and regulations apply to international financial assistance agreements, in consultation with other international awarding agencies
2. Revise the relevant policies and procedures to include a determination of which laws and regulations apply when writing financial assistance agreements
3. Clearly communicate to recipients (including for the 15 agreements we reviewed) which laws and regulations apply to their agreements
4. Resolve the contradiction between the IA assistance award guidance and the CFDA description for these programs
5. Apply the proper risk assessment to all grants awarded after January 6, 2017, and if level of risk is determined to be “high,” then take appropriate oversight actions
6. Communicate to staff that the 2017 risk assessment form must be used to evaluate risk
7. Establish procedures to evaluate an applicant’s financial management system (such as review of a financial statement audit or an internal control questionnaire) and document the results in the award file

8. Review the budget checklists for all proposed agreements to confirm their budgets meet all the requirements of DOI-AAAP-0062
9. Require Conservation Justice ASBL to resubmit an accurate interim financial report
10. Establish a procedure for reviewing and approving interim financial reports
11. Review the equipment schedules for all applicable agreements to confirm they meet the requirements of the IA assistance award guidance and 2 C.F.R. § 200.313(d)(1)

Through the exit conference and followup email exchanges, the IA concurred with all recommendations.

Appendix I. Scope and Methodology

Scope

Our inspection focused on the agreement files for 15 financial assistance agreements awarded to foreign recipients by the U.S. Fish and Wildlife Service's (FWS') International Affairs Program (IA) between May and September 2017. We performed our fieldwork between December 2017 and March 2018.

Methodology

We conducted our inspection in accordance with the Quality Standards for Inspection and Evaluation as put forth by the Council of the Inspectors General on Integrity and Efficiency. We believe that the work performed provides a reasonable basis for our conclusions and recommendations.

When reviewing our samples, we used a standardized checklist to perform the inspection. We chose 15 samples based on the type of recipient (foreign), type of program (CFDA number), and the dollar value of the program. The sample represented 73 percent of the total universe dollars for international agreements above \$65,000 awarded between May and September 2017.

To accomplish our objectives, we:

- Reviewed background information on the IA.
- Reviewed a sample of IA agreement files. We based the sample on the type of recipient, type of program, and dollar amount.
- Reviewed a relevant September 2016 Office of Inspector General report on an audit of costs claimed by Partner-Impact, LLC, under a cooperative agreement with the FWS (Report No. 2016-CG-011) and the associated FWS response.
- Reviewed the internal control review performed by the FWS Division of Financial Assistance Support and Oversight.
- Reviewed the agreed-upon procedures with an independent accounting firm to review the ANPN grant expenses.
- Interviewed FWS staff, the grants management specialists, the compliance officer, and other appropriate individuals.

Appendix 2. Schedule of Agreements Reviewed

Recipient	Award No.	CFDA No.	Period of Performance	Obligated Amount
Tsavo Trust	F17AP00446	15.620	09/21/2017 – 09/30/2019	\$397,606
Elephant Family	F17AP00327	15.621	07/19/2017 – 09/30/2018	\$72,441
Fauna & Flora International	F17AP00322	15.621	07/05/2017 – 09/30/2018	\$66,510
Grupo de Ecologia	F17AP00519	15.641	06/30/2017 – 06/30/2019	\$98,200
Agence Nationale Des Parcs Nationaux	F13AP00659	15.651	08/01/2013 – 09/30/2019	\$7,000,000
CITES	F17AC00861	15.679	10/01/2017 – 03/31/2021	\$989,438
Zoological Society of London	F17AP00469	15.619	09/19/2017 – 09/30/2019	\$103,571
Wildlife Trust of India	F17AP00991	15.619	09/05/2017 – 09/30/2020	\$99,152
Big Life Foundation	F17AP00447	15.620	09/21/2017 – 09/30/2019	\$300,000
Fauna & Flora International	F17AP00440	15.629	09/18/2017 – 03/31/2019	\$113,108
Max-Planck-Gesellschaft	F17AP00863	15.629	09/20/2017 – 09/30/2018	\$99,500
Fundación Investigación en Ciencias	F17AP00769	15.640	08/08/2017 – 09/30/2019	\$98,651
Instituto Nacional de Conservación	F17AP00847	15.640	08/14/2017 – 09/30/2019	\$90,000
Kutzari	F17AP00397	15.645	07/06/2017 – 09/30/2018	\$95,960
Conservation Justice ASBL	F15AC01118	15.651	09/21/2015 – 09/30/2020	\$850,000

Appendix 3. Attribute Testing

We used a standardized checklist to perform the inspection of 15 samples, which represented 73 percent of the total universe dollars for international agreements above \$65,000 awarded between May and September 2017. The table below shows the 19 criteria we tested. Our findings align with the first six criteria.

Criteria (Y or N question)	Award Recipient (Award No.)														
	Tsavo Trust (F17AP00446)	Elephant Family (F17AP00327)	Fauna & Flora International (F17AP00322)	Grupo de Ecologia (F17AP00519)	Agence Nationale Des Parcs Nationaux (F13AP00659)	CITES (F17AC00861)	Zoological Society of London (F17AP00469)	Wildlife Trust of India (F17AP00991)	Big Life Foundation (F17AP00447)	Fauna & Flora International (F17AP00440)	Max-Planck-Gesellschaft (F17AP00863)	Fundación Investigación en Ciencias (F17AP00769)	Instituto Nacional de Conservación (F17AP00847)	Kurtzari (F17ap00397)	Conservation Justice ASBL (F15AC01118)
1. Was the guidance on agreement requirements communicated clearly?	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
2. Was a risk assessment completed and documented properly?	N	Y	Y	N	Y	N	Y	N	N	Y	N	N	N	Y	N/A
3. Was the financial management system properly evaluated?	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
4. Were a business evaluation and budget analysis completed?	Y	Y	Y	N	N/A	Y	Y	Y	Y	Y	Y	N	N	Y	N
5. Does the file include properly reviewed financial reports?	N/A	N/A	N/A	Y	Y	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N
6. Were equipment schedules maintained?	N	N/A	N/A	N/A	N	N/A	N	N/A	N	N	N/A	N/A	N	N	N

Criteria (Y or N question)	Award Recipient (Award No.)														
	Tsavo Trust (F17AP00446)	Elephant Family (F17AP00327)	Fauna & Flora International (F17AP00322)	Grupo de Ecologia (F17AP00519)	Agence Nationale Des Parcs Nationaux (F13AP00659)	CITES (F17AC00861)	Zoological Society of London (F17AP00469)	Wildlife Trust of India (F17AP00991)	Big Life Foundation (F17AP00447)	Fauna & Flora International (F17AP00440)	Max-Planck-Gesellschaft (F17AP00863)	Fundación Investigación en Ciencias (F17AP00769)	Instituto Nacional de Conservación (F17AP00847)	Kutzari (F17ap00397)	Conservation Justice ASBL (F15AC01118)
7. Does the file contain the SF-424?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
8. Is the award instrument the correct legal document and has it been signed?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
9. Is the funding authority explicitly and properly cited?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
10. Did the bureau assign a CDFA number?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
11. Did the bureau post a synopsis on Grants.gov?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
12. Did the bureau post required forms on Grants.gov?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
13. Does the file contain a statement of substantial Federal programmatic involvement?	N/A	N/A	N/A	N/A	Y	Y	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14. Was the award competitive or (if not) did it include justification for single source?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
15. Was an independent objective evaluation of applications done?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y

Criteria (Y or N question)	Award Recipient (Award No.)														
	Tsavo Trust (F17AP00446)	Elephant Family (F17AP00327)	Fauna & Flora International (F17AP00322)	Grupo de Ecologia (F17AP00519)	Agence Nationale Des Parcs Nationaux (F13AP00659)	CITES (F17AC00861)	Zoological Society of London (F17AP00469)	Wildlife Trust of India (F17AP00991)	Big Life Foundation (F17AP00447)	Fauna & Flora International (F17AP00440)	Max-Planck-Gesellschaft (F17AP00863)	Fundación Investigación en Ciencias (F17AP00769)	Instituto Nacional de Conservación (F17AP00847)	Kutzari (F17ap00397)	Conservation Justice ASBL (F15AC01118)
16. Did the bureau report the award in USAspending.gov?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
17. Was the draw-down of funds properly monitored?	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
18. Were enforcement actions initiated as appropriate?	N/A	N/A	N/A	N/A	Y	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19. Does the file include performance reports?	N/A	N/A	N/A	Y	Y	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Y

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