



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

# **Internal Control Within the U.S. Virgin Islands' Accounting System for U.S. Department of the Interior Hurricane Supplemental Funds**

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



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

AUG 23 2023

Memorandum

To: Marina Tinali  
Deputy Director of Policy, Office of Insular Affairs

From: Kathleen Sedney *Kathleen Sedney*  
Assistant Inspector General for Audits, Inspections, and Evaluations

Subject: Final Audit Report – *Internal Control Within the U.S. Virgin Islands’ Accounting System for U.S. Department of the Interior Hurricane Supplemental Funds*  
Report No. 2020–CGD–003

This memorandum transmits our audit report on the U.S. Virgin Islands (USVI) Department of Finance (DOF) accounting system. We examined the DOF accounting system’s internal control to record and safeguard financial information for \$17.7 million in hurricane supplemental funds the U.S. Department of the Interior (DOI) awarded to the USVI government.<sup>1</sup>

Federal regulations require the USVI government to “[e]stablish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of Federal award.”<sup>2</sup> While we found some internal controls that were operating effectively, we also identified deficiencies, which led us in turn to identify weaknesses in the accounting system. We tested selected submissions of monthly Federal Financial Reports, payroll costs, and other direct costs and found that internal controls in those areas appeared to be operating effectively (see Attachment 1 for our scope and methodology). We also found, however, that the DOF did not have written procedures for determining cost allowability, did not have an adequate policy for allocating compensation costs, did not have adequate information system controls, and did not maintain documentation verifying that employees completed required training. If these deficiencies we identified in internal controls are addressed, the DOF accounting system will be stronger.

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<sup>1</sup> On February 9, 2018, Congress passed the Bipartisan Budget Act of 2018, Pub. L. No. 115–123, which provided funding for recovery from the 2017 wildfires and necessary expenses related to the consequences of Hurricanes Harvey, Irma, and Maria. As part of the Act, the DOI received \$516 million in appropriations, approximately \$19 million of which it awarded to the USVI government.

<sup>2</sup> 2 C.F.R. § 200.303(a), “Internal controls.”

## **The DOF Did Not Have Written Procedures for Determining Cost Allowability**

Generally, for a cost to be considered allowable, it must meet various conditions specified in Federal regulations<sup>3</sup> and the award letter from the DOI to the USVI government. Unallowable costs are expenses that do not meet the criteria under these regulations or the terms and conditions of a contract or grant and, therefore, should be excluded from any billing, claim, or proposal to the U.S. Government.<sup>4</sup> Federal regulations state that the financial management system of each non-Federal entity must have written procedures for determining the allowability of costs.<sup>5</sup> They also state that the system must have effective controls over—and accountability for—all funds, property, and other assets.

We found the DOF did not review drawdown requests for cost allowability because it relied on other agencies to review these materials, nor did the DOF have written policies and procedures outlining reviewing responsibilities and procedures for determining cost allowability.<sup>6</sup> This creates a risk that the DOI may have inappropriately reimbursed the DOF for unallowable costs.

## **The DOF Did Not Have an Adequate Policy for Allocating Compensation Costs**

Federal regulations allow for the reimbursement of compensation costs<sup>7</sup> if they are supported by records that accurately reflect the work performed and conform to the established written policy of the non-Federal entity.<sup>8</sup> We found, however, that the DOF used a method of allocating compensation costs that was not in accordance with its written policy.

The DOF's Standard Operating Procedure (SOP) 604, "Work Time Administration," establishes only one method for reimbursing compensation costs, which authorizes employees to charge time specifically to the grant project on which they are working. We found that the DOF used another method of allocating compensation costs based on estimated percentages of the projects that employees may work on during the year. The DOF did not include this method in a written policy. Therefore, there was no documentation of how compensation costs were allocated or reconciled or how the percentages were determined. Without documenting this method in its

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<sup>3</sup> 2 C.F.R. part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."

<sup>4</sup> The regulation found at 2 C.F.R. part 200, subpart E, "Cost Principles," establishes principles for determining the allowable costs incurred by grant recipients.

<sup>5</sup> 2 C.F.R. § 200.302(b)(7), "Financial management."

<sup>6</sup> A drawdown is a transfer of grant funds, initiated by the grantee, from the grantor to pay grant-related expenses such as payroll, other administrative costs, and programmatic costs. We selected Grant No. D18AP00191 to review how the DOF conducted drawdowns.

<sup>7</sup> 2 C.F.R. § 200.430, "Compensation—personal services" addresses compensation for personal services that include but are not limited to wages and salaries.

<sup>8</sup> 2 C.F.R. § 200.1, "Definitions" defines "Non-Federal entity" to include States, and "State" itself is defined to include "any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments."

policy, the DOF is not in compliance with Federal regulations. In addition, incomplete policies can lead to inconsistent processes, inaccurate timekeeping, insufficient oversight, and misallocation of costs to federally funded projects.

## **The DOF Did Not Have Adequate Information System Controls**

We also found deficiencies in the DOF’s information system controls. The DOF’s SOP 425, “Management of Access and Permissions to the ERP and [time and attendance system],”<sup>9</sup> dated May 2013, states that “the Management Information Systems Directors in Personnel and Finance will conduct an annual review of access and permissions, update all access and permission records as necessary,” and make access and permission documentation available for audit or review. The SOP also states, “Passwords must be changed at least once, within every calendar quarter and passwords will expire at the end of a 13-week period.”

We found that, notwithstanding these policy provisions, the DOF failed to conduct required annual reviews of its timekeeping and accounting systems to remove access and permissions for users who no longer needed them. As a result, we found that hundreds of users retained access after separation.<sup>10</sup> The DOF had no written policies and procedures for how or when to provide the notifications for employee removal. In addition, we found 85 percent of employees did not change passwords in accordance with the policy. This occurred because the DOF had not implemented appropriate controls to prompt employees to periodically change their passwords to access its timekeeping system. The absence of robust information system controls leaves the DOF vulnerable to breaches of sensitive and confidential information.

## **The DOF Did Not Maintain Documentation Verifying That Employees Completed Required Training**

USVI Executive Order No. 493–2019 established the Office of Procurement, Contract Management and Reporting (OPCMR) and required OPCMR employees to be trained on the procurement process policies and procedures. These training programs are important because OPCMR staff are responsible for conducting all aspects of the procurement process—controlling, enforcing, and managing procurement requirements—according to local and Federal law.

We found the DOF could not provide appropriate supporting documentation verifying that employees completed the procurement and contract management training program. For

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<sup>9</sup> Enterprise resource planning (ERP) is a software system that helps automate and manage business processes across finance, manufacturing, retail, supply chain, human resources, and operations. The DOF uses commercial ERP software for its accounting system. The time and attendance system functions separate from this web-based software to record, track, and approve labor hours with information uploaded to the ERP system.

<sup>10</sup> We reviewed employee access records for the timekeeping and accounting systems to verify how long internal and external users retained access after separation. For the timekeeping system, as of May 31, 2020, and September 30, 2021, the number of users identified who still had access totaled 494 and 242, respectively. One user had access for 428 days after separation. For the accounting system, as of May 31, 2020, and December 7, 2021, we identified 93 and 60 users, respectively, who still had access. Nine users had access for more than 372 days after separation.

example, it could not provide training dates, signatures of attendees, or certificates of completion. The DOF did not have any mechanism to track employee training. Without a method to record or track training, we could not determine if OPCMR employees met the training expectations set forth in the executive order. Accordingly, the DOF faces the risk that its employees may not have completed required training and therefore may not understand expectations and have relevant knowledge and skills to perform their duties effectively. This lack of knowledge and skills can lead to errors and potentially to violation of procurement requirements.

## Conclusion

We found opportunities for the DOF to improve internal control within its accounting system. Many of these deficiencies occurred because the DOF had inadequate or missing policies and procedures. The DOF has a responsibility to establish and maintain effective internal control over the Federal award that provides reasonable assurance that the funds are properly spent.

## Recommendations

We provided a draft of this report to the Office of Insular Affairs (OIA) and the USVI DOF for review. The OIA and USVI DOF concurred with the recommendations, and we consider all six recommendations resolved. The OIA stated in its response that the “Audit Liaison Officer will develop a tracking tool and update the information monthly” for each of the report recommendations until the recommendations are implemented. Although the OIA estimated submitting a closeout request “within six months of the OIG’s final audit report on the subject,” the OIA should submit a specific target implementation date for each recommendation. Below we summarize the OIA’s response to our recommendations, as well as our comments on its response. See Attachment 2 for the full text of the OIA’s response; Attachment 3 lists the status of each recommendation.<sup>11</sup>

We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to:

1. Develop and implement written procedures for determining cost allowability and for reviewing drawdown requests.

**OIA Response:** The OIA concurred with this recommendation and stated that it is working with USVI entities “to help ensure that specific responsibilities for drawdown requests are included in the written policies and procedures of the [USVI] entity of responsibility.” The OIA also stated that it “will ensure that DOF is aware of, develops, and implements controls for compliance with its responsibilities as a pass-through entity” and that it does “not allow the [USVI] to draw down funds without providing cost documentation.”

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<sup>11</sup> The USVI did not submit a formal response but stated via email that it concurred with the recommendations. Also, we note that the OIA stated that “the updated report will be provided to Interior’s Office of Financial Management GAO/OIG Liaison as required with a close-out request when justified.” Closeout requests should also be provided to us directly at [aie\\_reports@doioig.gov](mailto:aie_reports@doioig.gov).

**OIG Comment:** Based on the OIA response, we consider Recommendation 1 resolved. However, the OIA should provide a target date for implementation. We will consider this recommendation implemented when the OIA provides supporting documentation of written policies and procedures for determining cost allowability and reviewing draw down requests for unallowable costs.

2. Revise the Department of Finance Standard Operating Procedure 604 to include all methods of allocating compensation costs by documenting responsibilities and procedures for determining the allocation.

**OIA Response:** The OIA concurred with this recommendation and stated, “OIA will help ensure that [the USVI’s] response to the recommendation is completed.”

**OIG Comment:** Based on the OIA response, we consider Recommendation 2 resolved. However, the OIA should provide a target date for implementation. We will consider the recommendation implemented when the OIA provides supporting documentation demonstrating the procedure has been revised and communicated to staff.

3. Develop and implement a mechanism to ensure that separated employees have information systems access removed in a timely manner.

**OIA Response:** The OIA concurred with this recommendation and stated, “OIA will help ensure that [the USVI’s] response to the recommendation is completed.”

**OIG Comment:** Based on the OIA response, we consider Recommendation 3 resolved. However, the OIA should provide a target date for implementation. We will consider the recommendation implemented when the OIA provides supporting documentation demonstrating the mechanism has been implemented and communicated to appropriate staff.

4. Conduct a review of all current users on the enterprise resource planning and timekeeping systems and remove access for all users who are separated or no longer require access.

**OIA Response:** The OIA concurred with this recommendation and stated, “OIA will help ensure that [the USVI’s] response to the recommendation is completed.”

**OIG Comment:** Based on the OIA response, we consider Recommendation 4 resolved. However, the OIA should provide a target date for implementation. We will consider the recommendation implemented when the OIA provides supporting documentation demonstrating the review has been completed and records confirming the removal of employees from the enterprise resource planning and timekeeping systems.

5. Implement controls that require employees to comply with the Department of Finance Standard Operating Procedure 425.

**OIA Response:** The OIA concurred with this recommendation and stated, “OIA will help ensure that [the USVI’s] response to the recommendation is completed.”

**OIG Comment:** Based on the OIA response, we consider Recommendation 5 resolved. However, the OIA should provide a target date for implementation. We will consider the recommendation implemented when the OIA provides supporting documentation demonstrating written policies and procedures regarding how the DOF will notify relevant staff of those employees who should have their access to critical systems removed as well as documentation that the new policy was communicated to relevant staff. In addition, the DOF must demonstrate that passwords have been changed in accordance with its policy.

6. Develop a policy and mechanism to obtain and track pertinent information for employee training to establish that such training has occurred in accordance with policy. Such information should include the dates, names of attendees, attendee signatures, and certificates of completion.

**OIA Response:** The OIA concurred with this recommendation and stated, “OIA will help ensure that [the USVI’s] response to the recommendation is completed.”

**OIG Comment:** Based on the OIA response, we consider Recommendation 6 resolved. However, the OIA should provide a target date for implementation. We will consider the recommendation implemented when the OIA provides supporting documentation demonstrating written policies and procedures regarding the process of how the training information will be obtained for tracking and the chosen mechanism used to collect the information.

We will track open recommendations for resolution and implementation. 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 about this report, please contact me at [aie\\_reports@doioig.gov](mailto:aie_reports@doioig.gov).

Attachments (3)

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# Attachment 1: Scope and Methodology

## Scope

Our audit scope was June 2018 to December 2021 and included the U.S. Virgin Islands Department of Finance (DOF) policies, procedures, and payment requests under Department of Planning and Natural Resources Grant Nos. D18AP00099, D18AP00098, and D18AP00162; Office of Disaster Recovery Grant No. D18AP00191; and State Historic Preservation Office Grant No. P19AP00016.

We began our audit in December 2019. Due to the COVID–19 pandemic, our review was delayed because of restricted travel and difficulty transferring large amounts of data using external storage devices. Because of the long delays in receiving data and information remotely, our office priorities shifted to overseeing the emergency pandemic funds. Notwithstanding these issues, we did not modify our original scope.

## Methodology

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 objective. We did not report on the tests and procedures performed that did not result in findings.

We assessed whether internal control was significant to the audit objectives. We determined that the DOF’s control environment, control activities, information and communication, and each of the related principles were significant to the audit objectives. We obtained an understanding of internal controls and tested the operation and reliability of internal controls over activities related to our audit objective. Our tests and procedures included:

- Reviewing Federal financial acquisition regulations; DOF policies and procedures; and the terms and conditions for Grant Nos. D18AP00099, D18AP00098, D18AP00162, D18AP00191, and P19AP00016.
- Gathering background information on the work and mission of the DOF.
- Interviewing officials, including the DOF’s management and staff.
- Reconciling current grant expenditures to Standard Form 425s (Federal Financial Reports) and the DOF’s job cost ledger (i.e., schedule of expenditures).
- Reviewing policies and procedures to ensure they comply with Federal laws and grant terms and conditions.

- Determining whether Federal Financial Reports on Federal awards were submitted on time.
- Reconciling payroll and other direct cost transactions to source documents.
- Conducting site visits to the contractor's offices and worksites with the DOF, the Department of Property and Procurement, the Virgin Islands Territorial Emergency Management Agency, the Office of Disaster Recovery, and the U.S. Virgin Islands State Historic Preservation Office.
- Comparing listings of separated employees to a listing of employees with access to the accounting and timekeeping systems.

We relied on computer-generated data provided by the DOF for summary cost information and to select audit samples of payroll and other direct costs. To evaluate the accuracy of the data, we performed several analytical and substantive tests. Specifically, we:

- Reconciled other direct cost amounts recorded in the job cost ledger to information within the general ledger journal entries and supplemental reports to identify any errors or omissions.
- Reconciled data from the timekeeping system to payroll reports and general ledger journal entries to identify any errors or omissions.
- Tested a sample of labor and other direct cost transactions to underlying source documents to verify expenses were complete and accurate.

To test payroll costs recorded, we identified and tested the total universe of recorded labor costs under the DOF's current State Historic Preservation Office Grant No. P19AP00016. We also selected a judgmental sample of 19 timesheets for 6 employees and reconciled the time and attendance records with subsequent payroll and labor distribution records and followed up on any internal control issues. In addition, we evaluated time recorded to ensure compliance with policies and procedures and interviewed DOF officials knowledgeable about the data. We chose employees from various departments and agencies who charged hours to the grants.

To test other direct costs, we selected a judgmental sample of 26 transactions totaling \$117,202 that the DOF recorded under its current grants. These expenditures represented 81 percent of all other direct costs charged to the grants as of December 2022. We chose high-dollar transactions from various description categories. We compared policies and procedures to source documents supporting the transactions, including purchase requisitions, purchase orders, vendor invoices, receipts, and travel vouchers and followed up on any discrepancies. In addition, we evaluated the internal controls over costs recorded for compliance with regulations, policies, and procedures and interviewed DOF officials knowledgeable about the data.

## Prior Reporting

The 2017 single audit of the U.S. Virgin Islands found that expenditures were being charged to incorrect projects, codes, and Catalog of Federal Domestic Assistance numbers.<sup>12</sup> In addition, the audit found (1) manual adjustments made at the individual agency or departmental level, outside of the enterprise resource planning system; (2) errors in recording expenditures; (3) startup expenditures that were not reclassified; (4) issues with block grant<sup>13</sup> allocation; (5) instances where passthrough amounts had not been reflected on the Schedule of Expenditure of Federal Awards; and (6) the U.S. Virgin Islands government was not monitoring its outstanding Federal receivables and related revenues on a periodic basis.

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<sup>12</sup> This is based on an independent financial statement audit on the U.S. Virgin Islands government for the fiscal year ending September 30, 2017, issued by an independent accounting firm.

<sup>13</sup> Block grants provide State and territorial governments funding to assist them in addressing broad purposes—such as community development, social services, public health, or law enforcement—and generally provide them more control over the use of the funds than grants awarded for specific purposes.

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## **Attachment 2: Response to Draft Report**

The Office of Insular Affairs' response to our draft report follows on page 11.



# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, DC 20240

July 14, 2023

## MEMORANDUM

TO: Kathleen Sedney  
Assistant Inspector General for Audits, Inspections, and Evaluations

FROM: John D. Brewer   
Director of the Office of Insular Affairs

SUBJECT: Draft Audit Report – *Internal Control Within the U.S. Virgin Islands’ Accounting System for U.S. Department of the Interior Hurricane Supplemental Funds*, Report No. 2020–CGD–003

Thank you for the opportunity of the Office of Insular Affairs (OIA) to comment on the subject Draft Audit Report, a review of the procedures implemented at the Government of the U.S. Virgin Island (GVI) Department of Finance (DOF), a grantee of disaster hurricane supplemental funds. The hurricane supplemental funds appropriated by the U.S. Congress included funds specifically for disaster assistance to GVI for impacts of two devastating hurricanes, *Hurricane Irma* and *Hurricane Maria*, which occurred within weeks of one another. A total of \$3M of hurricane supplemental funds was made available for OIA to administer to GVI.

OIA concurs with the Draft Audit Report’s recommendation for OIA to work with GVI DOF, and OIA will include other GVI offices which may have primary responsibility for specific activities that the Draft Audit Report has attributed to DOF. Please see ATTACHMENT I which includes information of OIA’s discussions with GVI and anticipated activities. There are no associated questioned costs identified in the Draft Audit Report.

This response and any subsequent information pertaining to the subject audit will be emailed to [aie\\_reports@doioig.gov](mailto:aie_reports@doioig.gov) as instructed. Additionally, I and OIA staff will communicate with you for any questions related to the review.

ATTACHMENT

July 14, 2023

The Office of Insular Affairs (OIA) Response to the OIG Draft Audit Report *Internal Control Within the U.S. Virgin Islands' Accounting System for U.S. Department of the Interior Hurricane Supplemental Funds*, Report No. 2020–CGD–003

The following OIA personnel have responsibility for responding to OIG reports:

Audit Liaison Officer: [REDACTED]@ios.doi.gov

Director of Policy Division: [REDACTED]@ios.doi.gov

The Audit Liaison Officer will develop a tracking tool and update the information monthly for each of the activities listed below until the Government of the U.S. Virgin Island (GVI) agreed upon actions (GVI's response to the Draft Audit Report) are implemented. The updated report will be provided to Interior's Office of Financial Management (PFM) GAO/OIG Liaison as required with a close-out request when justified (estimate within six months of the OIG's final audit report on the subject).

Listed below are the OIG Draft Audit Report Recommendations and [OIA Response](#) to each activity recommended for completion by GVI.

*We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to:*

*1. Develop and implement written procedures for determining cost allowability and for reviewing drawdown requests.*

[OIA RESPONSE:](#) OIA is communicating with GVI's Department of Finance (DOF) and other GVI entities (e.g., Office of Management and Budget and Department of Procurement and Supply) to help ensure that specific responsibilities for drawdown requests are included in the written policies and procedures of the GVI entity of responsibility. Additionally, OIA will ensure that GVI DOF is aware of, develops, and implements controls for compliance with its responsibilities as a pass-through entity. Moreover, OIA does not allow the GVI to draw down funds without providing cost documentation. OIA reviews the documents and may then give GVI access to the payment system for the amount supported by the documents and other justification.

*2. Revise the Department of Finance Standard Operating Procedure 604 to include all methods of allocating compensation costs by documenting responsibilities and procedures for determining the allocation.*

[OIA RESPONSE:](#) OIA will help ensure that GVI's response to the recommendation is completed.

*3. Develop and implement a mechanism to ensure that separated employees have information systems access removed in a timely manner.*

[OIA RESPONSE:](#) OIA will help ensure that GVI's response to the recommendation is completed.

*4. Conduct a review of all current users on the enterprise resource planning and timekeeping systems and remove access for all users who are separated or no longer require access.*

OIA RESPONSE: OIA will help ensure that GVI's response to the recommendation is completed.

*5. Implement controls that require employees to comply with the Department of Finance Standard Operating Procedure 425.*

OIA RESPONSE: OIA will help ensure that GVI's response to the recommendation is completed.

*6. Develop a policy and mechanism to obtain and track pertinent information for employee training to establish that such training has occurred in accordance with policy. Such information should include the dates, names of attendees, attendee signatures, and certificates of completion.*

OIA RESPONSE: OIA will help ensure that GVI's response to the recommendation is completed.

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## Attachment 3: Status of Recommendations

Recommendation	Status	Action Required
<b>2020-CGD-003-01</b> We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to develop and implement written procedures for determining cost allowability and for reviewing drawdown requests.		
<b>2020-CGD-003-02</b> We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to revise the Department of Finance Standard Operating Procedure 604 to include all methods of allocating compensation costs by documenting responsibilities and procedures for determining the allocation.		
<b>2020-CGD-003-03</b> We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to develop and implement a mechanism to ensure that separated employees have information systems access removed in a timely manner.		
<b>2020-CGD-003-04</b> We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to conduct a review of all current users on the enterprise resource planning and timekeeping systems and remove access for all users who are separated or no longer require access.	<b>Resolved</b>	We will track implementation.
<b>2020-CGD-003-05</b> We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to implement controls that require employees to comply with the Department of Finance Standard Operating Procedure 425.		
<b>2020-CGD-003-06</b> We recommend that the Office of Insular Affairs work with the U.S. Virgin Islands Department of Finance to develop a policy and mechanism to obtain and track pertinent information for employee training to establish that such training has occurred in accordance with policy. Such information should include the dates, names of attendees, attendee signatures, and certificates of completion.		

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# REPORT FRAUD, WASTE, ABUSE, AND MISMANAGEMENT

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Anyone with knowledge of potential fraud, waste, abuse, misconduct, or mismanagement involving the DOI should contact the OIG hotline. This includes knowledge of potential misuse involving DOI grants and contracts.

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Anyone may request confidentiality. The Privacy Act, the Inspector General Act, and other applicable laws protect complainants. Section 7(b) of the Inspector General Act of 1978 states that the Inspector General shall not disclose the identity of a DOI employee who reports an allegation or provides information without the employee's consent, unless the Inspector General determines that disclosure is unavoidable during the course of the investigation. By law, Federal employees may not take or threaten to take a personnel action because of whistleblowing or the exercise of a lawful appeal, complaint, or grievance right. Non-DOI employees who report allegations may also specifically request confidentiality.