



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

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



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

JUN 28 2023

Memorandum

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

From: Bryan Brazil *Bryan Brazil*  
Director, Western Region Audit Division

Subject: Final Audit Report – *U.S. Fish and Wildlife Service Grants Awarded to the State of New Hampshire, Fish and Game Department, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program*  
Report No. 2021–WR–030

This report presents the results of our audit of costs claimed by the New Hampshire Fish and Game Department under grants awarded by the U.S. Fish and Wildlife Service through the Wildlife and Sport Fish Restoration Program.

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

Please provide us with a corrective action plan based on our recommendations by September 26, 2023. 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. If a recommendation has already been implemented, provide documentation confirming that the action is complete. Please send your response to [aie\\_reports@doioig.gov](mailto: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 regarding this report, please contact [aie\\_reports@doioig.gov](mailto:aie_reports@doioig.gov).

---

# Contents

Introduction.....1

    Objectives .....1

    Background.....1

Results of Audit .....2

    Questioned Costs—\$26,400 (\$19,800 Federal Share).....2

    Control Deficiencies .....3

Recommendations Summary .....12

Appendix 1: Scope and Methodology.....16

Appendix 2: Sites Visited .....20

Appendix 3: Monetary Impact .....21

Appendix 4: Responses to Draft Report .....22

Appendix 5: Status of Recommendations.....27

---

# 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 New Hampshire Fish and Game Department (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. See Appendix 2 for sites we visited.

## Background

The FWS provides grants to States<sup>1</sup> 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.<sup>2</sup> 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.<sup>3</sup> 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.

---

<sup>1</sup> 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).

<sup>2</sup> Formally known, respectively, as the Federal Aid in Wildlife Restoration Act, 16 U.S.C. § 669, as amended, and the Federal Aid in Sport Fish Restoration Act, 16 U.S.C. § 777, as amended.

<sup>3</sup> 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. We noted, however, an issue regarding a fixed-amount subaward. We also determined that the Department did not generally comply with applicable laws and regulations, FWS guidelines, and grant agreements, as we noted issues with its financial management system and subaward determination, oversight, and administration.

We found the following:

- **Questioned Costs.** We questioned \$26,400 (\$19,800 Federal share) as unallowable. These questioned costs arose due to the fixed-amount subaward entered into with a conservation coalition.<sup>4</sup>
- **Control Deficiencies.** We found opportunities to improve controls in financial management systems, subaward determinations, subaward risk assessments and monitoring, and public reporting of subawards.

See Appendix 3 for a statement of monetary impact.

## **Questioned Costs—\$26,400 (\$19,800 Federal Share)**

### **Unallowable Fixed-Amount Subaward—Questioned Costs of \$26,400 (\$19,800 Federal Share)**

Fixed-amount awards cannot be used in programs that require mandatory cost sharing or matching.<sup>5</sup>

We reviewed 55 grant transactions valued at \$681,922, out of 1,116 total grant transactions valued at \$1,132,976. During this review, we identified three grant transactions totaling \$26,400 that the Department made under an agreement with a conservation coalition. These payments were fixed amounts and not based on actual costs; therefore, this agreement is a fixed-amount subaward, which is unallowable under the WSFR program. We question the costs totaling \$26,400 (\$19,800 Federal share) as unallowable, as shown in Figure 1.

---

<sup>4</sup> A conservation coalition is a group of Government and private agencies working together on a wildlife-related objective.

<sup>5</sup> 2 C.F.R § 200.201(b)(2).

**Figure 1: Federal Share of Questioned Costs Related to Fixed-Amount Subawards**

<b>Grant No.</b>	<b>Grant Title</b>	<b>Questioned Costs (\$)</b>
		<b>(Federal Share)</b>
F17AF00543	Wildlife Research and Management	6,600
F18AF00759	Wildlife Research and Management	6,600
F19AF00896	Wildlife Research and Management	6,600
<b>Total</b>		<b>\$19,800</b>

According to the Department, the agreement was to perform work on a long-standing project and was viewed as a contract because the Department originally established the agreement as a contract and never performed an analysis to determine whether the agreement should be considered a subaward. The Department told us that when the conservation coalition determined the State’s share of costs, it believed the amounts were reasonable and was not concerned that the amount was fixed. Additionally, the Department does not have documented policies or procedures that provide guidance on fixed-amount subawards.

By issuing this fixed-amount subaward, the Department has charged unallowable costs to WSFR grants. Therefore, we question the \$26,400 (\$19,800 Federal share) as unallowable.

<b>Recommendations</b>
<p>We recommend that the FWS require the Department to:</p> <ol style="list-style-type: none"> <li>1. Resolve the questioned costs of \$26,400 (\$19,800 Federal share) related to the fixed-amount subaward.</li> <li>2. Develop policies that prohibit fixed-amount subawards using WSFR grant funding.</li> </ol>

## **Control Deficiencies**

### **Insufficient Financial Management System Controls**

The State’s financial management system must be sufficient to permit funds to be traced to a level of expenditure adequate to establish that they have been used according to Federal statutes, regulations, and the terms and conditions of the Federal award.<sup>6</sup>

<sup>6</sup> 2 C.F.R. § 200.302(a).

Further, each grant recipient’s financial management system must identify, in its accounts, all Federal awards received and expended.<sup>7</sup>

In addition, records of charges to Federal awards for salaries and wages must be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, properly allocated, and incorporated into the State’s official records.<sup>8</sup>

Lastly, matching funds cannot be included as contributions for any other Federal award.<sup>9</sup>

We found that the Department did not demonstrate sufficient support for expenditures charged to WSFR grants. Specifically, when we compared the Federal share of expenses reported on grant Federal Financial Reports to the Federal share of expenditures reported in the State’s official accounting system—New Hampshire Fundamental Improvements to Revitalize Systems/Services and Technology (NHFIRST)—the totals differed for the amounts claimed for some grants. Specifically, the Federal share of costs reported on the Federal Financial Reports were greater than the amounts in NHFIRST (see Figure 2).

**Figure 2: Difference Between Federal Financial Reports and NHFIRST**

<b>Grant No.</b>	<b>Federal Financial Report (\$)</b>	<b>NHFIRST (\$)</b>	<b>Federal Share (%)</b>	<b>Federal Share of NHFIRST (\$)</b>	<b>Difference (\$)</b>
F13AF00340*	99,337	-	75	-	99,337
F13AF01123*	1,112,903	4,254	75	3,190	1,109,713
F14AF01270*	7,556,499	52,352	75	39,264	7,517,235
F16AF00115*	3,456	-	75	-	3,456
F16AF00163*	1,382,865	402,074	75	301,555	1,081,310
F17AF00543*	839,520	-	75	-	839,520
F17AF00925*	1,429,819	472,777	75	354,583	1,075,236
F18AF00011*	3,750	-	75	-	3,750
F18AF00610	22,994	26,495	75	19,871	3,123
F18AF00755	62,176	60,682	75	45,511	16,665
F18AF00757	592,650	295,989	75	221,991	370,659
F18AF00758	516,844	538,165	75	403,624	113,220
F18AF00759	815,275	679,034	75	509,275	306,000
F18AF00875	1,312,500	1,676,910	50	838,455	474,045
F18AF00881	155,100	166,602	75	124,951	30,149

<sup>7</sup> 2 C.F.R. § 200.302(b)(1).

<sup>8</sup> 2 C.F.R. § 200.430(i)(1)(i) and 2 C.F.R. § 200.430(i)(1)(ii).

<sup>9</sup> 2 C.F.R. § 200.306(b)(2).

<b>Grant No.</b>	<b>Federal Financial Report (\$)</b>	<b>NHFIRST (\$)</b>	<b>Federal Share (%)</b>	<b>Federal Share of NHFIRST (\$)</b>	<b>Difference (\$)</b>
F18AF00882	107,200	122,260	75	91,695	15,505
F18AF00883	252,000	116,934	75	87,701	164,299
F18AF00885	294,000	188,092	75	141,069	152,931
F18AF00902	354,489	225,235	75	168,926	185,563
F18AF00904	45,437	33,541	75	25,156	20,281
F19AF00061	460,299	371,093	75	278,320	181,979
F19AF00556	106,824	13,020	52	6,770	100,054
F19AF00891	480,931	397,220	75	297,915	183,016
F19AF00894	161,000	157,186	75	117,889	43,111
F19AF00895	94,879	85,394	75	64,046	30,833
F19AF00896	746,145	602,034	75	451,526	294,619
F19AF00897	1,300,000	1,840,872	50	920,436	379,564
F19AF00937	294,000	182,208	75	136,656	157,344
F19AF00951	321,280	217,387	75	163,040	158,240
F19AF00958	262,300	87,079	75	65,309	196,991
F19AF00959	46,075	46,645	75	34,984	11,091
F19AF00961	535,789	271,888	75	203,916	331,873
F19AF00962	63,389	73,729	75	55,297	8,092
F20AF00100	400,906	191,945	75	143,959	256,947
<b>Total</b>	<b>\$22,232,631</b>	<b>\$9,599,096</b>		<b>\$6,316,880</b>	<b>\$15,915,751</b>

\*The NHFIRST data provided for these grants was limited to transactions incurred during the audit scope period (SFYs 2019 and 2020). However, these grants were initiated prior to the audit period and may have additional transactions that can be directly tracked in NHFIRST.

The Department could not demonstrate sufficient support because it had weak controls for its financial management system. Specifically, NHFIRST does not track all WSFR-related costs, so it uses an unofficial system as the basis for the costs claimed in its Federal Financial Reports.

Department officials told us the only WSFR-related costs that NHFIRST can track are mileage and payroll. The system allows employees to allocate their salaries, fringe benefits, and mileage expenses directly to a WSFR grant using activity codes that reference the associated State grant number. While law enforcement (conservation) officers have access to the activity codes in NHFIRST, they instead use task codes, which identify work performed but do not reference

specific Federal grants. As a result, NHFIRST not only captures limited WSFR-related data, but it also captures it only for non-law enforcement staff.

To account for all other WSFR-related costs and to calculate costs claimed on its Federal Financial Reports, the Department uses an unofficial, commercially off-the-shelf, accounting system. However, this system does not interface with NHFIRST, so the Department must manually input information from NHFIRST to reconcile the two systems. This process of inputting and reconciling data is performed by a single employee. Further, the data from the unofficial system are not audited or evaluated as part of the State's single audit. Because of these factors, we view this system as having insufficient internal controls to ensure proper accounting for expenses charged to Federal grants.

Data that identify grant costs in the official accounting system as WSFR grant costs make it clear which Federal grant a cost is associated with, thereby creating a control that helps prevent those costs from being claimed as matching funds on other Federal awards. Without grant identifying data in the official accounting system, it would be very difficult for an external or audit entity to detect costs that are being used as matching funds on multiple Federal grants. As a result, the FWS has limited assurance that the Department has provided a sufficient match for program funds reimbursed to the Department under the grants.

<b>Recommendation</b>
<p>We recommend that the FWS require the Department to:</p> <ol style="list-style-type: none"><li>3. Implement a process that ensures all expenditures claimed on grants are documented in the official State accounting system at a sufficient level of detail that allows them to be identified as grant costs.</li></ol>



### **Subaward Determinations**

Pass-through entities must make case-by-case determinations for whether each agreement it makes for the disbursement of Federal funds casts the receiver in the role of subrecipient or contractor. Each designation entails different requirements for award decisions, performance monitoring, and reporting.<sup>10</sup>

Characteristics that support the classification as a subrecipient include when the non-Federal entity, in accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in the authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.<sup>11</sup> Furthermore, a contractor is an entity that normally operates in a competitive environment.<sup>12</sup>

---

<sup>10</sup> 2 C.F.R. § 200.331.

<sup>11</sup> 2 C.F.R. § 200.331(a)(5).

<sup>12</sup> 2 C.F.R. § 200.331(b)(3).

Once an agency determines that the receiver is a subrecipient, it is subject to regulations relating to conducting risk assessments and monitoring. Specifically, all pass-through entities must evaluate each subrecipient's risk of non-compliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes.<sup>13</sup> Further, a pass-through entity is responsible for monitoring the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes and is in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.<sup>14</sup>

We identified payments for 12 service agreements and determined that two of those agreements were contracts that should have been classified as subawards: one agreement with the aforementioned conservation coalition—Grant Nos. F17AF00543, F18AF00759, and F19AF00896—and the other with a nonprofit conservation organization—Grant No. F16AF00115.

During our review of direct costs charged to WSFR grants, we saw payments to an intermediary organization, which serves as a pass-through entity to the conservation coalition. The Department entered into a fixed-amount agreement with that coalition (mentioned on page 2) to support waterfowl banding efforts, stipulating that intermediary organization serve as a “funds administrator.” These activities indicate a level of involvement by the conservation coalition with the Department's mission and public purpose that goes further than a routine contract for services provided by a business that operates in a competitive environment, which, would be the characteristic of a subrecipient.<sup>15</sup> Therefore, we deem this agreement to be a subaward. Department officials told us they did not believe its agreement with the conservation coalition was a subaward because the Department was making payments to the intermediary organization, which it viewed as a contractor. As previously stated, while the agreement limits the intermediary organization's role to fund administrator, the Federal funds were used for the conservation coalition to assist the Department with a public purpose, thus characterizing it as a subrecipient according to Federal regulations.

During our review for grant compliance, we noted that the performance report for Grant No. F16AF00115 indicated that the Department tasked a nonprofit conservation organization with developing a test for detecting brain worms in moose and white tail deer, which was the sole objective of the grant. The nonprofit conservation organization was carrying out a program for public service, which, according to Federal regulations, classifies it as a subrecipient. Therefore, we deem this agreement to be a subaward. The Department was unable to locate information pertaining to the classification or monitoring of the contract with the nonprofit conservation organization because the employee who would have overseen this project was no longer with the Department.

---

<sup>13</sup> 2 C.F.R. § 200.332(b).

<sup>14</sup> 2 C.F.R. § 200.332(d).

<sup>15</sup> 2 C.F.R. § 200.331(a)(5).

The Department classified these agreements as contracts, in part, because it uses a decision tree based on the subrecipient determination factors<sup>16</sup> to determine whether a subrecipient relationship exists. However, this process for classification assumes that a single factor can determine if an agreement should or should not be considered a subaward. Instead, all factors should be viewed as a whole to make a proper determination.

Because the Department did not properly classify the agreements with the conservation coalition and the nonprofit conservation organization as subawards, it did not comply with the Federal requirements for subrecipients that relate to risk assessments and monitoring.

<b>Recommendation</b>
We recommend that the FWS require the Department to:  4. Develop and implement more specific guidance for determining whether Federal grants pass through as subawards or contracts.



### **Subaward Risk Assessments and Monitoring**

All pass-through entities must evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring, which may include factors such as (1) the subrecipient's prior experience with the same or similar subawards, (2) the results of previous audits, (3) whether the subrecipient has new personnel or new or substantially changed systems, and (4) the extent and results of Federal awarding agency monitoring.<sup>17</sup>

Further, a pass-through entity is responsible for monitoring the activities of the subrecipient, as necessary, to ensure that the subaward is used for authorized purposes; is in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.<sup>18</sup>

The Department did not perform adequate risk assessments prior to issuing subawards. In FYs 2019 and 2020, the Department awarded four subawards, totaling \$1.9 million in WSFR grant funds. Prior to issuing a subaward, the Department sends the subrecipient a risk assessment questionnaire, asking them to identify items such as the completion of their most recent Single Audit and corrective actions for any audit findings. However, the Department does not address a subrecipient's prior experience with the same or similar subawards, changes in their personnel or systems, or whether they were subject to monitoring by other Federal awarding agencies.

---

<sup>16</sup> As stated in 2 C.F.R § 200.331.

<sup>17</sup> 2 C.F.R. § 200.332(b).

<sup>18</sup> 2 C.F.R. § 200.332(d).

Additionally, the Department does not use risk assessments to develop monitoring plans for its subrecipients. Instead, project managers review quarterly progress reports from the subrecipient to ensure project goals and milestone are being met, and the Federal Aid Administrator reviews invoices for accuracy and allowability. These processes are not documented in Department policies.

We discussed this matter with Department personnel, and they told us that subrecipient risk assessment and monitoring policies are currently being developed, and conflicting workload priorities and staffing shortages have delayed the process.

Without performing adequate risk assessments, the Department cannot proactively ensure that the subrecipient is eligible to receive Federal funds. Its process of reviewing progress reports and invoices does not ensure the funds were eligible before they were expended. Without proactive monitoring plans in place, the Department cannot establish reasonable assurance that program objectives are being met and grant funds are being spent in accordance with the Federal regulations.

<b>Recommendation</b>
<p>We recommend that the FWS require the Department to:</p> <ol style="list-style-type: none"><li>5. Finalize and implement the Department’s subrecipient risk assessment and monitoring policies in accordance with Federal regulations.</li></ol>



### **Public Reporting of Subawards**

Prime grant recipients who have been awarded a new Federal grant of \$25,000<sup>19</sup> or more are subject to the Federal Funding Accountability and Transparency Act (FFATA) subaward reporting requirements. The prime awardee is required to file an FFATA subaward report by the end of the month that follows the month in which the prime recipient awards any subgrant of \$25,000 or more.

Also, Federal grantees must report each subaward action that obligates \$25,000<sup>20</sup> or more in Federal funds at [www.fsrs.gov](http://www.fsrs.gov).<sup>21</sup>

The Department did not report all subawards as required by the FFATA. The Department provided us with a list of subawards during our audit period (SFYs 2019 and 2020), and we compared the listed subawards with disbursements greater than \$25,000 to the Department’s public reporting on USASpending.gov. We found that three subawards were not publicly reported, as shown in Figure 3.

<sup>19</sup> Effective November 12, 2020, this threshold was increased to \$30,000.

<sup>20</sup> Effective November 12, 2020, this threshold was increased to \$30,000.

<sup>21</sup> 2 C.F.R. § 170 Appendix A, Paragraphs I.a.1 and I.a.2.i.

**Figure 3: Subawards Not Publicly Reported**

<b>Grant No.</b>	<b>Subrecipient</b>	<b>Subaward Amount (\$)</b>
F18AF00883	University of New Hampshire	316,446
F19AF00958	University of New Hampshire	410,228
F20AF00100	University of New Hampshire	60,000
<b>Total</b>		<b>\$786,674</b>

The Department told us that, despite having procedures for reporting subawards in accordance with the FFATA, it did not report all subawards because of conflicting workload priorities and staffing shortages.

As a result, the Department was not in compliance with regulatory requirements for subawards under the FFATA and Federal regulations. Not reporting subawards as required by Federal regulations creates a lack of transparency on how Federal funds are spent.

<b>Recommendation</b>
<p>We recommend that the FWS require the Department to:</p> <ol style="list-style-type: none"> <li>6. Implement a mechanism to enforce existing policies that ensure compliance, where applicable, with the Federal Funding Accountability and Transparency Act requirements and Federal regulations for the proper reporting of subawards.</li> </ol>

**Subaward Agreement Contents**

Every subaward must include information required by Federal regulations, such as the Federal Award Identification Number;<sup>22</sup> Federal award date;<sup>23</sup> identification of whether the award is for research and development;<sup>24</sup> and the indirect cost rate for the Federal award.<sup>25</sup>

The Department issued four subawards to the University of New Hampshire during our audit period. We reviewed all four subaward agreements and determined that the agreements did not contain all data elements required by Federal regulations, as shown in Figure 4.

<sup>22</sup> 2 C.F.R. § 200.332(a)(1)(iii).

<sup>23</sup> 2 C.F.R. § 200.332(a)(1)(iv).

<sup>24</sup> 2 C.F.R. § 200.332(a)(1)(xiii).

<sup>25</sup> 2 C.F.R. § 200.332(a)(1)(xiv).

**Figure 4: Data Elements Missing in Subawards**

<b>Grant No.</b>	<b>Federal Award Identification Number</b>	<b>Federal Award Date</b>	<b>Research and Development Identifier</b>	<b>Federal Award Indirect Cost Rate</b>
F13AF01123		X	X	X
F18AF00883	X	X	X	X
F19AF00958	X	X	X	X
F20AF00100	X	X	X	X

X = Missing data elements.

We discussed these issues with Department personnel, and they told us that these elements were missing because they used the existing standard agreement language that had been approved for use between the University of New Hampshire and the Department; the standard language was approved in 2002 and has not been replaced or superseded. Additionally, the Department acknowledged it was unaware of all required data elements.<sup>26</sup>

Because the Department did not include all required data elements in its subaward agreements, it was not in compliance with Federal regulatory requirements for pass-through entities.

**Recommendation**

We recommend that the FWS require the Department to:

7. Develop and implement policies and procedures to ensure all subaward agreements contain all data elements required by Federal regulations as stated in 2 C.F.R. § 200.332.

<sup>26</sup> As stated in 2 C.F.R. § 200.332.

---

# Recommendations Summary

We provided a draft of this report to the FWS and the Department for review. The FWS concurred with all recommendations. We consider all recommendations resolved. Below we summarize the FWS' and the Department's responses to our recommendations, as well as our comments on their responses. See Appendix 4 for the full text of the FWS' and the Department's responses; Appendix 5 lists the status of each recommendation.

We recommend that the FWS require the Department to:

1. Resolve the questioned costs of \$26,400 (\$19,800 Federal share) related to the fixed-amount subaward.

**FWS Response:** The FWS concurred with our finding and recommendation and will work closely with the Department staff in developing and implementing a corrective action plan.

**Department Response:** The Department concurred with our recommendation, but it stated that costs were difficult to categorize and "WSFR may need to offer flexibility" in how they are resolved. The Department stated that because the questioned amounts "are proportionate assessments to the member [S]tates based on various criteria, and the assessments paid do support on the ground costs, they could be viewed as actual costs to the Department."

**OIG Comment:** Based on the FWS' and the Department's responses, we consider this recommendation resolved. Regarding the Department's statement about the resolution of the costs, we questioned the costs because they are the result of a fixed-amount subaward; as stated in the report, fixed-amount subawards are unallowable under WSFR. Therefore, it is irrelevant whether the amounts are proportionate assessments to member States. We will consider this recommendation implemented when we receive documentation showing that the Department has resolved the questioned costs.

2. Develop policies that prohibit fixed-amount subawards using WSFR grant funding.

**FWS Response:** The FWS concurred with our finding and recommendation and will work closely with the Department staff in developing and implementing a corrective action plan.

**Department Response:** The Department concurred with our recommendation.

**OIG Comment:** Based on the FWS' and the Department's responses, we consider this recommendation resolved. We will consider this recommendation implemented when we receive documentation showing that the Department has implemented policies that prohibit fixed-amount subawards from using WSFR grant funding.

3. Implement a process that ensures all expenditures claimed on grants are documented in the official State accounting system at a sufficient level of detail that allows them to be identified as grant costs.

**FWS Response:** The FWS concurred with our finding and recommendation and will work closely with the Department staff in developing and implementing a corrective action plan.

**Department Response:** The Department concurred with our recommendation but stated that it considered the difference in costs claimed “exaggerated” because several of the grants listed had started years before the audit period. The Department also noted that “we do believe NHFIRST is capable of tracking more than just payroll and mileage expenses, although that is all we have it set up to do at this time.” Further, the Department stated that while Law Enforcement Division personnel do not code their time the same as other Department personnel, the coding still correlates to specific Federal grants as needed. Lastly, the Department stated that while a single employee inputs and reconciles most of the transactions in the “commercial off-the-shelf” system, two other employees help with performing and reviewing this work.

**OIG Comment:** Based on the FWS’ and the Department’s responses, we consider this recommendation resolved.

Regarding the Department’s comments about the differences in costs, as noted in the report, NHFIRST data on 8 of 34 grants<sup>27</sup> were limited to transactions incurred during the audit scope period, and we acknowledged that additional transactions might be traceable in NHFIRST. However, out of the remaining 26 grants, \$4,186,192 does not directly trace back to NHFIRST. This illustrates our determination that NHFIRST did not contain all expense data used in WSFR grants. Additionally, the Department acknowledges in its response to this recommendation that NHFIRST is only capable of tracking payroll and mileage costs at this time.

Further, while we agree with the Department’s comment that law enforcement task codes do apply to specific Federal grants, we note that allocating associated payroll requires a manual process like the one performed for nonpayroll costs. As stated in the report, this makes it difficult to ensure that these costs are not being claimed as match on other Federal awards.

Finally, regarding our statement in this report that a single employee performed the work, we acknowledge that the Department has recently hired additional staff to assist with data input. However, during the audit scope period, the State’s single audit reports for both fiscal years stated that “the current process in place is dependent on a manual operation that one person controls . . . [and] is not linked nor reconciled to the State of New Hampshire’s financial management system.” We will consider this recommendation implemented when we receive documentation showing that all expenditures claimed on

---

<sup>27</sup> 35 grants were reviewed, but one did not have reportable costs during the scope period.

grants are documented in the official State accounting system at a sufficient level of detail that allows them to be identified as grant costs.

4. Develop and implement more specific guidance for determining whether Federal grants pass through as subawards or contracts.

**FWS Response:** The FWS concurred with our finding and recommendation and will work closely with the Department staff in developing and implementing a corrective action plan.

**Department Response:** The Department concurred with our recommendation.

**OIG Reply:** Based on the FWS' and the Department's responses, we consider this recommendation resolved. We will consider this recommendation closed when we receive documentation showing that the Department has implemented policies or procedures that provide more specific guidance for making subrecipient determinations.

5. Finalize and implement the Department's subrecipient risk assessment and monitoring policies in accordance with Federal regulations.

**FWS Response:** The FWS concurred with our finding and recommendation and will work closely with the Department staff in developing and implementing a corrective action plan.

**Department Response:** The Department concurred with our recommendation, but it did not agree with our determination that it did not perform adequate risk assessments prior to issuing subawards. According to the Department, "the number of subrecipients to which funds are provided are limited, and are typically organizations the Department has worked with for a long period over many award cycles." The Department further stated that "whether or not a risk assessment is adequate is subjective."

The Department also noted that it believes that having project leaders and Federal aid staff review the subrecipients' financial and performance reports has been an adequate form of monitoring.

**OIG Comment:** Based on the FWS' and Department's response, we consider this recommendation resolved.

The Department disagreed with our determination that it did not perform adequate risk assessments, but during our review the Department was unable to provide any form of risk assessment documentation for two of the four subawards selected for testing. Additionally, we could not reasonably determine if any of the risk assessment criteria recommended under 2 C.F.R. § 200.332(b) were considered in the Department's evaluations. Therefore, its risk assessments were not adequate.

Regarding the Department's monitoring practices, while 2 C.F.R. § 200.332(d) does not explicitly require written monitoring plans, 2 C.F.R. § 200.332(b) requires the Department establish its monitoring approach in correlation to the risk assessed against the subrecipient. Because the Department's risk assessments did not address relevant concerns, such as experience with the same or similar work, changes in personnel or systems, or the extent of monitoring performed by outside entities, we cannot determine whether the Department's current monitoring practices are adequate. We will consider this recommendation implemented when we receive documentation showing that the Department has implemented subrecipient risk assessment and monitoring policies that we deem to be in accordance with Federal regulations.

6. Implement a mechanism to enforce existing policies that ensure compliance, where applicable, with the Federal Funding Accountability and Transparency Act requirements and Federal regulations for the proper reporting of subawards.

**FWS Response:** The FWS concurred with our finding and recommendation and will work closely with the Department staff in developing and implementing a corrective action plan.

**Department Response:** The Department concurred with our recommendation.

**OIG Comment:** Based on the FWS' and Department's responses, we consider this recommendation resolved. We will consider this recommendation implemented when we receive documentation showing that the Department has implemented a mechanism that enforces existing policies or procedures that ensure it complies with the Federal Funding Accountability and Transparency Act requirements and Federal regulations for the proper reporting of subawards.

7. Develop and implement policies and procedures to ensure all subaward agreements contain all data elements required by Federal regulations as stated in 2 C.F.R. § 200.332.

**FWS Response:** The FWS concurred with our finding and recommendation and will work closely with the Department staff in developing and implementing a corrective action plan.

**Department Response:** The Department concurred with our recommendation.

**OIG Comment:** Based on the FWS' and Department's responses, we consider this recommendation resolved. We will consider this recommendation implemented when we receive documentation showing that the Department has implemented policies or procedures that ensure all subaward agreements contain all data elements required by Federal regulations.

---

# Appendix 1: Scope and Methodology

## Scope

We audited the New Hampshire Fish and Game Department'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 35 grants that were open during the State fiscal years (SFYs) that ended June 30, 2019, and June 30, 2020. We also reviewed license revenue during the same period. The audit included expenditures of \$33,721,200 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 objective. Our tests and procedures included:

- Examining the evidence that supports selected expenditures charged to the grants by the Department.
- Reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income.
- Interviewing Department employees.
- Inspecting equipment and other property.
- 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.
- Reviewing sites throughout the State (see Appendix 2 for a list of sites reviewed).

We found deficiencies in internal control resulting in our findings of:

- Unallowable fixed-amount subaward of \$26,400 (\$19,800 Federal share).
- Insufficient financial management controls.
- Inadequate subaward determination.
- Inadequate subaward risk assessments and monitoring.
- Inadequate subaward reporting.
- Inadequate subaward agreement contents.

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 judgment 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 New Hampshire 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 an unofficial, commercially off-the-shelf, accounting system. We tested the data by sampling expenditures and verifying them against WSFR reports and source documents such as purchase orders, invoices, and payroll documentation. Regarding the unofficial accounting system, we conducted limited expenditure testing and reconciled those expenditures to the official accounting system, though we noted control deficiencies with the unofficial accounting system (see “Insufficient Financial Management System Controls” on page 3). While we assessed the accuracy of the transactions tested in both accounting systems, we did not assess the reliability of the accounting systems as a whole.

## **Prior Audit Coverage**

### **OIG Audit Reports**

We reviewed our last two audits of costs claimed by the Department on WSFR grants.<sup>28</sup> We followed up on eight recommendations from these reports and considered six recommendations from the 2008 report as resolved and implemented and the one recommendation from both the 2008 and 2014 report as resolved but not yet implemented. The recommendation that was not yet implemented in 2014 is a carryover from 2008. For resolved and implemented recommendations, we verified the State has taken the appropriate corrective actions to resolve these recommendations. The recommendation that is not yet implemented is related to our current finding about the Department’s use of an unofficial, commercially off-the-shelf, accounting system. As some circumstances have changed since the prior audit, we developed a new recommendation for our related finding in this report (see Recommendation 3).

Specifically, the unimplemented recommendation from the 2008 audit report was a repeat recommendation from an earlier OIG audit in 2005.<sup>29</sup> It recommended that the FWS monitor the implementation of a new Statewide financial accounting system, and “ensure the Department implements an accounting system for Federal Assistance grants that is capable of being reconciled to the State’s new system, including the reconciliation of labor costs on Federal Assistance grants.”

In response to the 2008 recommendation, Department officials told us they were able to integrate the payroll tracking component in their official accounting system, but the COVID–19 pandemic delayed planned implementation of the accounts receivable and accounts payable tracking component.

---

<sup>28</sup> *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of New Hampshire, Fish and Game Department, From July 1, 2011, through June 30, 2013* (R–GR–FWS–0004–2014), issued September 2014.

*U.S. Fish and Wildlife Service Federal Assistance Program Grants Awarded to the State of New Hampshire Fish and Game Department From July 1, 2004, Through June 30, 2006* (R–GR–FWS–0016–2007), issued March 2008.

<sup>29</sup> *U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of New Hampshire, Fish and Game Department, from July 1, 2001, through June 30, 2003* (R–GR–FWS–0009–2004), issued March 2005.

## **State Audit Reports**

We reviewed the single audit reports for SFYs 2019 and 2020 to identify control deficiencies or other reportable conditions that affect WSFR. In those reports, the Schedule of Expenditures of Federal Awards indicated \$15 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 a 2018 report from the New Hampshire Office of Legislative Budget Assistant that found the Department lacked adequate internal controls to detect and prevent fraud, perform risk assessments, handle cash transactions, document the indirect cost allocation process, ensure invoices complied with contract terms, and handle inventory. The 2018 report made 21 recommendations to resolve the deficiencies identified. As of December 22, 2022, only those pertaining to risk assessments and fraud prevention remain unresolved.

---

## Appendix 2: Sites Visited

Because of the COVID–19 pandemic, we were only able to visit the New Hampshire Fish and Game Department’s headquarter office in person. We performed interviews and site visits using video conferencing at all other locations.

---

Headquarters	Concord, NH
Fisheries Offices	Inland Fisheries, New Hampton, NH Marine Division, Durham, NH
Fish Hatcheries	Milford, NH New Hampton, NH
Boating Access Facilities	Chapman’s Landing, Stratham, NH Downing’s Landing, Alton, NH
Wildlife Offices	Wildlife Division, New Hampton, NH
Wildlife Management Areas	Cabernet, Stratham, NH Cocheco River, Dover, NH Conner Farm, Exeter, NH Farrar Marsh, Hillsborough, NH Lamontagne, Northwood, NH Piscassic River, Newfields, NH
Hunter Education Facilities	Owl Brook, Holderness, NH
Subrecipients	University of New Hampshire, Durham, NH

---

---

## Appendix 3: Monetary Impact

We reviewed 35 grants that were open during the State fiscal years that ended June 30, 2019, and June 30, 2020. The audit included expenditures of \$33,721,200 and related transactions. We questioned \$26,400 (\$19,800 Federal share) as unallowable.

### Monetary Impact: Questioned Costs

Grant No.	Grant Title	Cost Category	Questioned Costs (\$) (Federal Share)
			Unallowable
F17AF00543	Wildlife Research and Management	Other Direct Costs	6,600
F18AF00759	Wildlife Research and Management	Other Direct Costs	6,600
F19AF00896	Wildlife Research and Management	Other Direct Costs	6,600
<b>Total</b>			<b>\$19,800</b>

---

## **Appendix 4: Responses to Draft Report**

The U.S. Fish and Wildlife Service's response follows on page 23. The New Hampshire Fish and Game Department's response follows on page 24.



# United States Department of the Interior

## FISH AND WILDLIFE SERVICE

300 Westgate Center Drive  
Hadley, MA 01035-9589



April 20, 2023

In Reply Refer To:  
FWS/Region 5/WSFR

Bryan Brazil  
Director, Western Region Audit Division  
U.S. Department of the Interior  
Office of Inspector General

Dear Director Brazil:

Enclosed is the State of New Hampshire, Fish and Game (Department), response to the Office of Inspector General's Draft Audit Report No. 2021-WR-030. The Service has confirmed with the State these are the only comments they have on this Draft Report.

The Service concurs with the auditor's findings and recommendations and has reviewed and accepted the State's response. We will work closely with the Department staff in developing and implementing a corrective action plan that will resolve all the findings and recommendations.

Sincerely,

**WILLIAM  
PERRY**

Digitally signed by  
WILLIAM PERRY  
Date: 2023.04.20 14:48:41  
-04'00'

Acting for Colleen E. Sculley  
Assistant Regional Director, Wildlife and  
and Sport Fish Restoration Program

Enclosure:  
NH Draft Audit Response Letter 4-19-2023  
NH Draft Audit Report Responses 2021-WR-030



# New Hampshire Fish and Game Department

**HEADQUARTERS:** 11 Hazen Drive, Concord, NH 03301-6500  
(603) 271-3421  
FAX (603) 271-5829

**wildnh.com**  
e-mail: [info@wildlife.nh.gov](mailto:info@wildlife.nh.gov)  
TDD Access: Relay NH 1-800-735-2964

April 19, 2023

Colleen Sculley  
Assistant Regional Director, Wildlife and Sport Fish Restoration Program  
U.S. Fish & Wildlife Service, Northeast Region  
300 Westgate Center Drive  
Hadley, MA 01035-9589

Dear Colleen:

Please see the attached for our responses to each recommendation contained in the United States Department of the Interior, Office of Inspector General's Draft Audit Report on the U.S. Fish and Wildlife Service, Wildlife and Sport Fish Restoration Program grants awarded to the State of New Hampshire, Fish and Game Department, from July 1, 2018 through June 30, 2020 (No. 2021-WR-030).

While we have concurred with each recommendation, we did also provide additional comments on three of the seven recommendations.

Regards,

A handwritten signature in black ink that reads "Randy L. Curtis".

Randy L. Curtis  
Federal Aid Administrator

cc: Scott R. Mason  
Executive Director

Kathy A. LaBonte  
Business Division Chief

**REGION 1**  
629B Main Street  
Lancaster, NH 03584-3612  
(603) 788-3164  
FAX (603) 788-4823  
email: [reg1@wildlife.nh.gov](mailto:reg1@wildlife.nh.gov)

**REGION 2**  
PO Box 417  
New Hampton, NH 03256  
(603) 744-5470  
FAX (603) 744-6302  
email: [reg2@wildlife.nh.gov](mailto:reg2@wildlife.nh.gov)

**REGION 3**  
225 Main Street  
Durham, NH 03824-4732  
(603) 868-1095  
FAX (603) 868-3305  
email: [reg3@wildlife.nh.gov](mailto:reg3@wildlife.nh.gov)

**REGION 4**  
15 Ash Brook Court  
Keene, NH 03431  
(603) 352-9669  
FAX (603) 352-8798  
email: [reg4@wildlife.nh.gov](mailto:reg4@wildlife.nh.gov)

## New Hampshire Fish and Game Department

Response to Recommendations of Draft Audit Report No. 2021–WR–030

April 19, 2023

Audit of New Hampshire Fish and Game Department’s Wildlife and Sport Fish Restoration Program grants and expenditure of hunting and fishing license revenue by U.S. Department of the Interior, Office of Inspector General.

### Recommendation:

#### **Unallowable Fixed-Amount Subaward—Questioned Costs of \$26,400 (\$19,800 Federal Share)**

1. Resolve the questioned costs of \$26,400 (\$19,800 Federal share) related to the fixed-amount subaward.

The Department concurs with the recommendation.

However, as a long-standing project with USFWS involvement, we believe the Atlantic Flyway Council work is difficult to categorize, and WSFR may need to offer flexibility in how these questioned costs are resolved. Because the payments are proportionate assessments to the member states based on various criteria, and the assessments paid do support on the ground costs, they could be viewed as “actual costs” to the Department.

2. Develop policies that prohibit fixed-amount subawards using WSFR grant funding.

The Department concurs with this recommendation.

#### **Insufficient Financial Management System Controls**

3. Implement a process that ensures all expenditures claimed on grants are documented in the official State accounting system at a sufficient level of detail that allows them to be identified as grant costs.

The Department concurs with this recommendation.

We would, however, also like to provide additional context to what is stated in the report. The draft audit report states “We found that the Department did not demonstrate sufficient support for expenditures charged to WSFR grants.” Further it states, “...when we compared the Federal share of expenses reported on grant Federal Financial Reports to the Federal share of expenditures reported in the State’s official accounting system...the totals differed for the amounts claimed for some grants.” As noted, the Federal share of costs reported on the Federal Financial Reports were greater than the amounts in NHFIRST as shown in Figure 2.

The Department acknowledges this condition was the result of the incomplete transition to fully utilize the NHFIRST system for all expenditures. During the audit period, expenditures other than personnel-related costs were not identified as grant expenditures directly in the system. As a result, the differences seen in Figure 2 for each grant are essentially the difference between personnel related costs and other grant expenditures. In several cases, however, this difference is exaggerated by the fact the grant in question had started multiple years before the audit period. Therefore, expenditures reflected in total on the financial reports would naturally exceed the federal amounts reflected in NHFIRST during the audited fiscal years.

The audit report makes several points related to this finding for which we’d like to offer technical corrections. We do believe NHFIRST is capable of tracking more than just payroll and mileage

expenses, although that is all we have it setup to do at this time. Additionally, while the Law Enforcement Division is using a task code rather than the same grant Activity Code used by other staff, applicable task codes do correlate to specific Federal grants where needed.

With regard to the process of inputting and reconciling data into the Department's "commercial off-the-shelf" system, while most of this is conducted by one Federal Aid Accountant, it is not entirely performed by a single employee. The supervising accountant does also perform and review this work. In addition, the Federal Aid Coordinator reviews grant cost reports, and assists with review of specific items of cost and final cost reconciliation, as needed.

### **Subaward Determinations**

4. Develop and implement more specific guidance for determining whether Federal grants pass through as subawards or contracts.

The Department concurs with this recommendation.

### **Subaward Risk Assessments and Monitoring**

5. Finalize and implement the Department's subrecipient risk assessment and monitoring policies in accordance with Federal regulations.

The Department concurs with this recommendation.

While the Department concurs with this recommendation, we do not agree with the statement that "The Department did not perform adequate risk assessments prior to issuing subawards." The report goes on to state the Department does not address subrecipients' prior experience with the same or similar subawards, changes in personnel or systems, or whether they were subject to monitoring by other Federal awarding agencies.

The number of subrecipients to which funds are provided are limited, and are typically organizations the Department has worked with for a long period and over many award cycles. Therefore, we know these organizations have experience with similar awards and whether there are significant changes to personnel or systems. Given the requirements for monitoring offer some flexibility, whether or not a risk assessment is adequate can be subjective. We believe the level of monitoring by the Department through reviewing financial and performance reports from the subrecipient by project leaders, business, and federal aid staff has been adequate. Regardless, we do acknowledge the process and policies can be strengthened and better documented.

### **Public Reporting of Subawards**

6. Implement a mechanism to enforce existing policies that ensure compliance where applicable, with the Federal Funding Accountability and Transparency Act requirements and Federal regulations for the proper reporting of subawards.

The Department concurs with this recommendation.

### **Subaward Agreement Contents**

7. Develop and implement policies and procedures to ensure all subaward agreements contain all data elements required by Federal regulations as stated in 2 C.F.R. § 200.332.

The Department concurs with this recommendation.

## Appendix 5: Status of Recommendations

Recommendation	Status	Action Required
<p><b>2021-WR-030-01</b> We recommend that the U.S. Fish and Wildlife Service (FWS) require the New Hampshire Fish and Game Department (Department) to resolve the questioned costs of \$26,400 (\$19,800 Federal share) related to the fixed-amount subaward.</p>		
<p><b>2021-WR-030-02</b> We recommend that the FWS require the Department to develop policies that prohibit fixed-amount subawards using WSFR grant funding.</p>		
<p><b>2021-WR-030-03</b> We recommend that the FWS require the Department to implement a process that ensures all expenditures claimed on grants are documented in the official State accounting system at a sufficient level of detail that allows them to be identified as grant costs.</p>	<p>Resolved:  FWS regional officials concurred with the recommendation and will work with staff from the New Hampshire Fish and Game Department to develop and implement a corrective action plan (CAP).</p>	<p>Complete a CAP that includes information on actions taken or planned to address the recommendation, 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.</p>
<p><b>2021-WR-030-04</b> We recommend that the FWS require the Department to develop and implement more specific guidance for determining whether Federal grants pass through as subawards or contracts.</p>		
<p><b>2021-WR-030-05</b> We recommend that the FWS require the Department to finalize and implement the Department’s subrecipient risk assessment and monitoring policies in accordance with Federal regulations.</p>		

Recommendation	Status	Action Required
<p><b>2021-WR-030-06</b>            We recommend that the FWS require the Department to implement a mechanism to enforce existing policies that ensure compliance, where applicable, with the Federal Funding Accountability and Transparency Act requirements and Federal regulations for the proper reporting of subawards.</p>	<p>Resolved:             FWS regional officials concurred with the recommendation and will work with staff from the New Hampshire Fish and Game Department to develop and implement a CAP.</p>	<p>Complete a CAP that includes information on actions taken or planned to address the recommendation, 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.</p>
<p><b>2021-WR-030-07</b>            We recommend that the FWS require the Department to develop and implement policies and procedures to ensure all subaward agreements contain all data elements required by Federal regulations as stated in 2 C.F.R. § 200.332.</p>		



# REPORT FRAUD, WASTE, ABUSE, AND MISMANAGEMENT

The Office of Inspector General (OIG) provides independent oversight and promotes integrity and accountability in the programs and operations of the U.S. Department of the Interior (DOI). One way we achieve this mission is by working with the people who contact us through our hotline.



If you wish to file a complaint about potential fraud, waste, abuse, or mismanagement in the DOI, please visit the OIG's online hotline at [www.doioig.gov/hotline](http://www.doioig.gov/hotline) or call the OIG hotline's toll-free number: **1-800-424-5081**

## Who Can Report?

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.

## How Does it Help?

Every day, DOI employees and non-employees alike contact the OIG, and the information they share can lead to reviews and investigations that result in accountability and positive change for the DOI, its employees, and the public.

## Who Is Protected?

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.