

review the draft CAP and decide whether to concur or not to concur within 30 calendar days from the date the Region forwards the CAP to the Washington Office.

**4.8 What happens if the Assistant Director does not concur with the Region's draft CAP?** The Assistant Director will work with the Regional Director to resolve any disagreements with the CAP. If they cannot resolve their differences, the Director will make the final decision. The Assistant Director may request a 30-calendar-day extension from the OIG if needed.

**4.9 When is the CAP reviewed at the Department level?** The Department reviews the CAP when it is not approved by the Regional Director within 90–120 calendar days. PFM reviews all CAP resolutions placed in tracking. If PFM does not concur with all CAP resolutions, PFM will notify the Service. The CAP may be returned to the Regional Director for revision in consultation with the grantee. PFM tracks resolution of all audit recommendations.

**4.10 Are all audit recommendations tracked?** Yes. The Regional Director tracks all audit recommendations listed in the CAP and reports to the Assistant Director annually on progress.

A. When OIG receives the CAP within 90–120 calendar days, PFM tracks only the audit recommendations that are not resolved or implemented.

B. When OIG does not receive the CAP within 90–120 calendar days, PFM tracks all audit recommendations.

**4.11 Who forwards the CAP to the OIG?** Within 15 calendar days of the Washington Office concurrence, the Regional Director approves and immediately forwards the CAP to:

A. OIG, and

B. The Grantee, for implementation. The Regional Director will provide a copy to the Assistant Director—Wildlife and Sport Fish Restoration. The date the Regional Director approves the CAP starts the 21-day appeal window described in 417 FW 5.

**4.12 What happens if the OIG does not concur with one or more of the resolutions in the CAP?** The OIG forwards the CAP to PFM. PFM will instruct the Regional Director to correct the CAP.

**4.13 How much time does the grantee have to implement the CAP?** The corrective action for each finding has a specific deadline as negotiated during development of the CAP. A grantee may request additional time from the Regional Director. The request must be in writing and justify the time requested. The Regional Director

consults with the Chief, Division of Federal Assistance (Washington Office), as needed, and responds in writing to the grantee within 10 working days of receipt of the grantee's request. The Regional Director notifies the Chief, Federal Assistance (Washington Office) of whether the Regional Director concurs or not, and the Chief of Federal Assistance notifies the Audit Liaison Officer of the change.

**4.14 Who monitors implementation of the CAP?** The Regional Director monitors, tracks, and documents implementation of the CAP and keeps the Director, through the Chief, Division of Policy and Directives Management, informed of implementation progress.

**4.15 Who can distribute the CAP to the public?** The Regional Director originates the CAP and makes it available to the public upon request, but only after the CAP has been sent to the OIG and the grantee has received a copy. A grantee may release a copy of the CAP at his or her discretion.

**4.16 Will the CAP be published on the Internet?** The Chief, Division of Federal Assistance (Washington Office) will coordinate with the Chief, Division of Policy and Directives Management, and the OIG to determine if posting a specifically requested document on the Internet is appropriate. If the Service receives three or more requests from the public for a specific CAP, Department of the Interior guidance is that the Service make that CAP available on the Internet per the Freedom of Information Act.

**4.17 How can a final CAP be modified?** Only the Director or the Secretary may modify the final CAP as the result of an appeal completed in accordance with 417 FW 5 or 50 CFR 80.7, except that deadlines for implementation of corrective actions may be changed upon written approval by the Regional Director in accordance with paragraph 4.13 and after consultation with the Chief, Division of Federal Assistance (Washington Office), as needed. If conditions change for a grantee that affect the grantee's ability to implement the CAP, as agreed to, the grantee may petition the Regional Director to modify the CAP. Upon receipt of this petition, the Region submits the CAP amendment to the AD-MBSP through the Washington Office for concurrence. The AD-MBSP forwards the amended CAP to PDM, who then forwards the amended CAP to PFM.

**4.18 Can a grantee appeal a Service determination or corrective action in the final CAP?** Yes. A grantee may appeal a Service determination, corrective action, or resolution contained in the final CAP

by the appeals process described in 417 FW 5.

**4.19 Are status reports required during implementation of the CAP?** If PFM requires us to submit status reports on specific corrective actions, we will request status reports from the grantee.

**4.20 Are there penalties if a grantee does not resolve audit findings in the Corrective Action Plan?** Yes, remedies for noncompliance are found at 43 CFR 12.83. Additionally, the enforcement remedies in this section do not preclude the grantee from being placed in a high-risk status as discussed at 43 CFR 12.52, or being subject to debarment or suspension, discussed at 43 CFR 12.75.

**4.21 How is an audit closed?** When resolution is being tracked by PFM, the Regional Director sends a memorandum to the Director documenting that final action is complete (all corrective actions have been implemented) and requesting that the audit be closed. The Regional Director routes this memorandum, with implementation documentation, through the Chief, Division of Federal Assistance (Washington Office), for review and concurrence. The Chief, Division of Federal Assistance (Washington Office), then forwards a copy of the memorandum to the Chief, PDM, for review and concurrence. When all concerns are satisfied, the Service Audit Liaison Officer forwards a copy to the Audit Followup Program Liaison in PFM. If PFM concurs that all action(s) has been implemented, PFM notifies the Service Audit Liaison Officer that the audit is resolved. The Service Audit Liaison Officer notifies the Chief, Division of Federal Assistance (Washington Office), who releases the original memo to the Director. If the Director concurs, he signs it and returns it to the Regional Director officially closing the audit. The Regional Director notifies the grantee that the audit findings are resolved and closed. When resolution is not being tracked by PFM, the Regional Director will receive a memorandum from the OIG that indicates the CAP is resolved. The Regional Director will notify the grantee the audit is closed.

Exhibit 1—417 FW 4

## Timeframes

### Audit Resolution Process for Federal Assistance Grant Audits

**Note:** The OIG allows 90 calendar days for bureaus to prepare a corrective action plan. The number of days indicated below is the established maximum time period for each resolution phase. (See 417 FW 4)