

Calendar day	Responsible organization	Action/comments
1	OIG	OIG issues final audit report. (Resolution time tracking process starts.) (417 FW 4.2)
2–45	RD, grantee, Chief FA/VO ...	RD prepares draft CAP in coordination with grantee and Chief, FA/VO. Submits the draft CAP to the AD–MBSP, attention: Chief, FA/VO. (RD must complete action within 45 calendar days from OIG issuance of final report.) (417 FW 4.4)
46–75	Chief FA/VO (AD–WSF)	Chief, FA/VO, reviews the draft CAP and submits to the AD–MBSP for concurrence and returns to the RD. (AD–WSF and Chief FA/VO must complete action within 30 calendar days of date that RD forwards report to AD–WSR) (417 FW 4.4 and 417 FW 4.7)
76–90	RD, AD–MBSP, D, OIG	If disagreement exists between the RD and AMBS, they brief the Director for decision, and AD–WSR formally requests a 30-day extension from the OIG. (AD–WSR must complete action prior to 90-day resolution timeframe.) (417 FW 4.8)
76–120	RD	RD approves CAP. RD transmits original OIG with copies to the AD–WSR, attention: Chief, FA/VO, and the grantee within 15 calendar days of AD/MBSP decision. (RD must complete action within 2 weeks of AD–MBSP concurrence or Director's decision.) * (417 FW 4.11)
90–120	OIG	OIG reviews the final CAP and notifies PFM, the RD, and Chief FA/VO that either: —Recommendations are placed in tracking with PFM, or —FWS has failed to resolve the audit OIG reviews the final CAP and notifies the RD and Chief, FA/VO that they concur with resolutions.
120+	PFM/Service	PFM works with the Service to track audit until all resolution actions are complete. (417 FW 4.9)

* Appeal Process: If the Regional Director cannot resolve the audit, the grantee may appeal to the Service Director (see 417 FW 6).

Legend:

AD–WSR—Assistant Director—Wildlife and Sportfish Restoration

D—Director

Chief FA/VO—Chief, Division of Federal Assistance, WO

Service—U.S. Fish and Wildlife Service

OIG—Office of Inspector General

PFM—Office of Financial Management (Departmental)

RD—Regional Director

Grantee—Recipient of Federal Assistance grant

Chapter 5, Audit Appeals (417 FW 5)

5.1 What is the purpose of this chapter? This chapter establishes policy and procedures for appealing audit findings or corrective actions for Federal Assistance Program grantee audits. See 417 FW 1 for authorities, responsibilities, and definitions. Other chapters in this Part establish policy and procedures for audit planning, conducting and reporting, and resolution.

5.2 Who may appeal? A grantee affected by a CAP may appeal Service determinations, corrective actions, or resolutions in the CAP.

5.3 How much time does the grantee have to appeal? A grantee must file a written appeal to the Director within 21 calendar days from the date the Regional Director approved the CAP.

5.4 What does the appeal contain? The appeal must:

A. Specify which Service determinations, corrective actions, or resolutions the grantee is appealing.

B. Provide information as to why an appeal is being made and include justification and citations supporting the grantee's position. This justification supplements information that the grantee provided in the original response to the audit findings.

C. Include a brief summary of prior discussions or negotiations with the Service on the action being appealed.

5.5 How does the appeals process work? The region and the State would prepare a CAP that would be acceptable to the Regional Director as if the questioned audit findings were upheld. The CAP should note the specific findings and resolutions with which the State disagrees, and an explanation and specific reasons for the disagreement. It should also include the State's intention to appeal the specific finding and resolution recommendation. The CAP would then be processed in the usual manner. When the CAP has gone through the approval process and the Region issues the final CAP, the final CAP will go into effect and be monitored by the Service and the Department's Office of Financial Management. The State would then have 21 calendar days from the date the Region issues the final CAP to initiate an appeal. Only those findings and resolutions specifically mentioned in the appeal would be affected by the appeal. The other findings and resolutions would be final. In the event of an adverse decision, the State may appeal to the Secretary of the Interior.

5.6 Who makes the final decision on an appeal to the Service? The Director makes the final decision on each appeal after consultation with technical experts. The Director will work with the grantee(s), appropriate Service Region(s), Washington Office staff, and others as needed to resolve the appeal

within 30 calendar days after receipt of all pertinent documents.

5.7 Can a grantee appeal the Director's decision? Yes, such an appeal shall be made pursuant to 43 CFR 4.700–4.704. A grantee may appeal the Director's decision within 30 days of the date of mailing of the decision. Submit appeals to the Director, Office of Hearings and Appeals, Department of the Interior.

5.8 Does the Service provide information to the Department? Pursuant to 43 CFR 4.702, the Director—upon notification by the Department of the Interior, Office of Hearings and Appeals—has 10 calendar days to provide the entire official file on the matter, including all records, documents, transcripts of testimony, and other information compiled during the proceedings leading to the decision being appealed.

5.9 Who decides the issue? The Director, Office of Hearings and Appeals, or an ad hoc appeals board appointed by that Director may take any of the following actions: hold a hearing on the entire matter or specified portions of it; make a decision based on the information already available; or make other disposition of the case. The Director, Office of Hearings and Appeals, may grant oral arguments if good cause is shown. Any hearing on such appeals will be conducted by the ad hoc appeals board or by an