

DEPARTMENT OF THE INTERIOR**Fish and Wildlife Service**

RIN 1018-AH69

U.S. Fish and Wildlife Service Manual Chapters on Audits**AGENCY:** Fish and Wildlife Service, Interior.**ACTION:** Notice and request for comments.

SUMMARY: The U.S. Fish and Wildlife Service (Service) plans to establish policy on State audits accomplished by its Division of Federal Assistance by issuing U.S. Fish and Wildlife Service Manual chapters on the subject. The Service is requesting comments and suggestions on the chapters as described below.

DATES: Comments must be received by December 29, 2003.

ADDRESSES: Comments should be addressed to Kris E. LaMontagne, Chief, Division of Federal Assistance, Attn: Audit Chapters, U.S. Fish and Wildlife Service, Federal Assistance, MBSP 4020, 4401 N. Fairfax Drive, Arlington, VA 22203. Send e-mail comments to Fw9_Federal_Aid@fsw.gov, with "Audit Chapter Comment" in the subject line.

FOR FURTHER INFORMATION CONTACT: Doug Alcorn, Region 7 Chief, Division of Federal Assistance, U.S. Fish and Wildlife Service, Telephone: (907) 786-3545.

SUPPLEMENTARY INFORMATION:**Background**

Through the Federal Assistance in Sport Fish and Wildlife Restoration Program, the Service disburses funds to States in the form of grants to restore and manage the Nation's fish and wildlife resources. The States use the funds to conduct research, surveys, and management; purchase and restore habitat; operate fish hatcheries; build boat access sites; and provide education, outreach, and communications. Generally our State partners are the 50 States, the District of Columbia, the Commonwealths of Puerto Rico and the Northern Mariana Islands, Guam, the U.S. Virgin Islands, and American Samoa.

The Program is authorized by the Federal Assistance in Sport Fish Restoration Act, 16 U.S.C. 777 *et seq.*, and the Federal Assistance in Wildlife Restoration Act, 16 U.S.C. 669 *et seq.* The Program's regulations can be found in Title 50, Code of Federal Regulations, Part 80, "Administrative Requirements, Federal Assistance in Fish and Federal Assistance in Wildlife Restoration

Acts"; title 43, Code of Federal Regulations, part 12, "Administrative and Cost Principles for Assistance Program"; and other applicable regulations. Various Office of Management and Budget (OMB) circulars and guidance in the form of Service policy also apply to administration of the program.

Funds for the Program are derived from excise and import taxes on fishing equipment, firearms, archery equipment, and certain motorboat fuels paid into the Sport Fish Restoration Account or the Federal Assistance to Wildlife Restoration Fund. The manufacturer or U.S. Customs (on imports) collects these taxes and pays them to the U.S. Department of the Treasury, which transfers the money to the Service for distribution to the States.

Periodically the Service conducts audits of our State partners, testing for compliance with applicable Acts, regulations, accounting principles, and Service policy. In March 2000, the Service Director established the Federal Assistance Audit Policy Implementation Team (FAAPIT) by directing Service staff representing each Service Region and the Washington Headquarters Office to collaboratively develop policies for conducting audits of grantees of the Federal Assistance in Sport Fish and Wildlife Restoration Program. The FAAPIT immediately engaged the States through the International Association of Fish and Wildlife Agencies' (IAFWA) Trust Fund Committee. The Federal Assistance Coordinator for the State of Wyoming participated on the FAAPIT as a representative of the States throughout the policy development process. The policies were designed as six separate chapters to be contained in the Fish and Wildlife Service Manual (417 FW 1-6). Partners, including States and other Federal Assistance grantees, participated by submitting written suggestions for incorporation in early drafts of these audit chapters. The partners submitted these written suggestions through their Federal Assistance Coordinators and their respective Fish and Game Agency Directors. The purpose of the proposed chapters set forth below in this document is to clarify the processes and guidelines for conducting an audit, from beginning through closeout of the audit process and resolution of any findings or other issues.

We published proposed chapters on conducting State audits under the Federal Assistance program in the December 14, 2001, **Federal Register** (66 FR 64845). We solicited comments until February 12, 2002. During the public comment period, we received numerous

comments. Eighteen State agencies and the IAFWA responded to the **Federal Register** publication by providing written comments. The Service responded to each comment and incorporated changes in the draft chapters where feasible. In fall 2002 a Service Director-appointed/invited Task Force of State and Service staff made recommendations concerning the issues addressed by the revised 417 FW 1-6 document, and these comments were incorporated once again. The following Chapters (417 FW 1-6) reflect the input of the FAAPIT and partners over a 3-year period. Since the changes made were so extensive, we are now publishing revised proposed chapters for public comment.

We invite comments on all chapters. Comments are welcome regarding completeness of the content of material in chapters; clarity and understandability of language; presence of any burden placed on any Division of the Service, the Department of the Interior, or a State partner; or any other aspect of these documents. Comments must be written, but e-mailed comments are acceptable. The administrative record for these chapters are available for viewing, by appointment only, Monday through Friday, 9:00 a.m. to 3:00 p.m., in the Division of Federal Assistance, U.S. Fish and Wildlife Service, 4401 North Fairfax Drive, Arlington, VA 22203.

The draft chapters are as follows:

Audits—Part 417 Federal Assistance Audits*Chapter 1, Policy and Responsibilities for Grantee Audits, Part 417 Fish and Wildlife Service Manual (417 FW 1)*

1.1 What is the purpose of this chapter? This chapter establishes policy and responsibilities for grantee audits, defines terms associated with audits, and provides an overview of the audit process. Other chapters in Part 417 establish policy and procedures for audit planning, conducting and reporting, resolution, and appeals.

1.2 To what program does this Part apply? This Part applies to audits of grantees who receive grants through the Federal Assistance Program.

1.3 What authorities govern the conduct of grantee audits?

A. Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, Pub. L. 106-408, 16 U.S.C. 669 *et seq.*, 16 U.S.C. 777 *et seq.*

B. 43 CFR 12, Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.

C. 50 CFR 80, Administrative Requirements, Federal Assistance in

Sport Fish and Federal Assistance in Wildlife Restoration Acts.

D. 360 Departmental Manual (Departmental Audits).

E. 361 Departmental Manual (Audit Followup).

F. 415 Fish and Wildlife Service Manual (Departmental Audits).

G. Government Auditing Standards (Yellow Book).

H. OMB Circular A-50, Audit Followup.

I. OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments.

J. OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

K. OMB Circular A-102, Grants and Cooperative Agreements with States and Local Governments.

1.4 What is the Service's policy regarding grantee audits? We will:

A. Audit each grantee once in each 5-year period as specified in the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000. The audit period will cover revenues and expenditures associated with protected license fees and grant funds during the two most recently completed State fiscal years (SFYs). This 2-year period is a sample of the 5-year period specified in the Improvement Act to achieve audits that are efficient and cost effective. Factors affecting the selection of the two most recently completed SFYs may be, but are not limited to, completion of the Single Audit, completion and submission of final Financial Status Reports (SF-269s), changes to the accounting system, or the introduction and use of new accounting software. The auditor should confer with the Regional Federal Assistance Office and the grantee to determine the feasibility of auditing the two most recent SFYs. The Regional Federal Assistance Office will formally approve the two SFYs to be audited.

This 2-year period applies to the audit period itself and does not eliminate Service responsibilities for general oversight of the Federal Aid program outside of that timeframe. The auditor may use previous audits or other information from outside the audit period as reference to improve the effectiveness and efficiency of the audit.

All reports will be limited to addressing the 2-year audit period unless there is some extraordinary finding. To be considered extraordinary, a finding must meet the threshold of: (a) Fraud; (b) direct and material illegal acts; or (c) noncompliance that could result in exclusion from further participation. With the exception of a fraud investigation, expanding the audit

period to investigate extraordinary findings requires the express written approval of the Director. Justification for requesting an expanded audit period must address the elements of criteria, condition, and effect (measure of consequences) of the finding. The audit period may be expanded to include all unaudited Federal funds and license fee revenues.

B. Provide adequate oversight and financial resources to ensure timely audit completion.

C. Cooperate and coordinate fully with grantees, auditors, the Office of Inspector General (OIG), and Office of Financial Management (PFM).

1.5 What are the objectives of the Federal Assistance Program grantee audit? The Federal Assistance Audit Program supplements Single Audit Act audits performed according to the requirements of OMB Circular A-133 (see 417 FW 6). The objectives of Federal Assistance grantee audits are to:

A. Promote economy, efficiency, and effectiveness in administration of programs and operations.

B. Aid in deterring and detecting of fraud and abuse in programs and operations.

C. Assess financial integrity, accountability, and financial controls of the Federal Assistance Program in accordance with generally accepted accounting principles.

D. Monitor compliance with applicable Federal laws, rules, and regulations.

1.6 Who is responsible for administering the Federal Assistance Audit Program?

A. The Director will:

(1) Oversee the Federal Assistance Audit Program.

(2) Make the final decision on internal Service disagreements associated with resolving audit findings and preparing Corrective Action Plans (CAPs).

(3) Make the final decision on all grantee appeals to the Service.

(4) Respond to the Department of the Interior, Office of Hearings and Appeals.

B. Regional Directors will:

(1) Ensure that Federal Assistance Program staff receive the training necessary to oversee audits.

(2) Provide information to the auditor on Region-specific issues proposed for audit.

(3) Provide guidance and interpret laws, rules, regulations, and policies for the auditor during an audit.

(4) Promptly notify the grantee in writing of significant changes in audit scope, such as a change in the period being audited. The notification will include the reason for the change.

(5) Work with the grantee and auditor throughout the audit to resolve issues as

they arise and to identify those issues with potential national implications.

(6) Determine to sustain or reject the auditor's findings and recommendations in accordance with applicable laws, regulations, and policies.

(7) Negotiate with grantees to develop corrective actions to resolve audit findings. Approve, distribute, and monitor implementation of the CAP.

(8) Brief the Director when there is a disagreement between the Regional Director and the Assistant Director—Wildlife and Sport Fish Restoration on the CAP.

(9) Request closeout of the audit when the grantee has resolved all findings.

(10) Retain the final audit report, CAP, resolutions, and appeals through the completion of the succeeding audit of the grantee.

(11) Notify the grantees of the 5-year schedule of audits.

(12) Address written complaints from grantees regarding the conduct or scope of an audit.

C. The Assistant Director—Wildlife and Sport Fish Restoration will:

(1) Ensure consistent interpretation and application of rules, regulations, and laws concerning the Federal Assistance Audit Program.

(2) Establish the national audit schedule pursuant to the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000.

(3) Coordinate Washington Office review of the CAP prior to signature by the Regional Director.

(4) Brief the Director when there is a disagreement with the Regional Director on the CAP.

(5) Evaluate the Federal Assistance Audit Program for efficiency, timeliness, and effectiveness prior to initiating each national audit cycle. The Assistant Director consults with States and Regional Directors to produce a written report for the Director at least once every 5 years. The report identifies issues and makes recommendations for improving the Audit Program.

D. The Chief, Division of Federal Assistance (Washington Office), will:

(1) Advise the Assistant Director—Wildlife and Sport Fish Restoration on scheduling of grantee audits.

(2) Coordinate audits and provide for an independent audit of grantees. Serve as a point of contact for Service staff and the auditor.

(3) Require that audits are conducted in accordance with generally accepted Government Auditing Standards and Federal policies, regulations, and laws.

(4) Identify national audit training needs and make training available. Ensure that appropriate Washington Office Federal Assistance Program staff

receives the training necessary to oversee audits. Provide the auditor with orientation in Sport Fish and Wildlife Restoration program administrative processes, policies, and procedures.

(5) Establish the objectives of the audit of the Federal Assistance Program grantees.

(6) Develop and maintain the Audit Guide.

(7) Ensure the auditor adheres to the Audit Guide.

(8) Summarize and disseminate common findings from ongoing audits and their resolutions, without breaching the confidentiality of the audit process. Information will be provided on a regularly scheduled basis.

(9) Provide technical assistance on audit issues to the Regional Office staff and the Assistant Director—Wildlife and Sport Fish Restoration prior to and during the development of the CAP.

(10) Coordinate with the Chief, Division of Policy and Directives Management, and the OIG to determine appropriate means of responding to audit-related Freedom of Information Act (FOIA) requests and for distributing final audit reports and final CAPs.

E. The Chief, Division of Policy and Directives Management, will:

(1) Oversee activities of the Service Audit Liaison Officer, who, in turn, serves as liaison to PFM and OIG regarding Federal Assistance grantee audit followup as described in 417 FW 4.

(2) Advise Service officials on audit liaison matters.

(3) Track the implementation of audit recommendations and report to the Directorate and PFM on grantee audit followup.

1.7 *Who maintains audit resolution files?* The Regional Director is responsible for maintaining audit resolution files through the completion of the succeeding audit of the grantee. The office or Region that administers the grants being audited will maintain the following documents in the audit resolution file:

A. Audit resolution correspondence, incoming and outgoing.

B. OIG final audit report.

C. Approved CAP for audit findings.

D. Documentation provided by the grantee and used by the Regional Director to verify that the grantee resolved each finding or implemented the auditor's recommendation.

E. Documentation that the audit has been officially closed out.

1.8 *What are the definitions for terms used in this Part?*

A. *Appeal*. A deliberative process that the grantee initiates when he/she does not agree with the Service's

determinations, corrective actions, or the resolutions contained in the CAP.

B. *Audit*. Examination of Federal Assistance Program grantees conducted by the Department of the Interior, OIG, other Federal agencies, or independent public accountants for compliance with applicable Acts, regulations, accounting principles, and Service policy.

(1) *Audit Finding*. Questioned costs, compliance issues, and other matters identified in the audit report.

(2) *Audit Recommendation*. Actions proposed by the auditor to address audit findings.

C. *Audit Guide*. A document prepared by the auditor in consultation with the Chief, Division of Federal Assistance (Washington Office). The Chief will consult with the Regional Director(s) and grantee(s) as necessary. This guide provides the information, background, and general guidelines necessary to conduct audits. It will be available to all parties.

D. *Audit Reports*

(1) *Draft Audit Report*. The report that is prepared by the auditor after the audit exit conference and provided to the Service and the grantee for official comments.

(2) *Final Audit Report*. The auditor's report issued after the official comment period has expired. It includes the auditor's findings and recommendations, comments received on the draft audit report, and the auditor's response.

E. *Auditor*. A public accountant or a Federal, State, or local government audit organization that meets the general standards specified in Generally Accepted Government Auditing Standards.

F. *Corrective Action*. Specific action(s) to resolve an audit finding in a manner consistent with the Service determination.

G. *Corrective Action Plan*. A plan prepared by the Service in consultation with the grantee for addressing all audit findings and implementing sustained recommendations contained in audit reports. At a minimum, it contains four components: Auditor's Findings and Recommendations, Service Determination, Corrective Action, and Resolution.

H. *Engagement Letter*. The official notification of a pending audit from the auditor to the grantee, including a request for information.

I. *Entrance Conference*. The meeting involving the auditor, the Service, the grantee, and others, if needed, that officially begins the audit fieldwork.

J. *Exit Conference*. The optional meeting at the conclusion of the fieldwork, involving the auditor, the

Service, the grantee, and others, to review the preliminary results of the audit.

K. *Federal Assistance Program*. A Program that administers the responsibilities of the Secretary of the Interior under the Federal Assistance in Sport Fish Restoration Act, Federal Assistance in Wildlife Restoration Act, Clean Vessel Act, Coastal Wetlands Act, the Partnerships for Wildlife Act, and other Acts that establish grant programs. The Service's Division of Federal Assistance fulfills these responsibilities.

L. *Fieldwork*. Work that the auditor performs between the entrance and exit conference.

M. *Final Action*. The completion of all actions, including documentation, necessary to implement a specific audit recommendation and resolve an audit finding.

N. *Grantee*. The entity to which the Service awards a grant and who is accountable for use of the Federal funds provided.

O. *Office of Financial Management (PFM)*. The Department of the Interior organization under the Assistant Secretary—Policy, Management, and Budget, that tracks audit recommendations to final action.

P. *Office of Hearings and Appeals*. The Department of the Interior organization responsible for disposition of grantee appeals to the Secretary of the Interior.

Q. *Office of Inspector General (OIG)*. The Department of the Interior organization responsible for conducting, supervising, and coordinating audits, evaluations, investigations, and other activities relating to programs and operations of the Department.

R. *Planning*. A dynamic process involving the auditor, the Service, and grantees, that continues throughout the audit and which includes identifying the scope of the audit, the audit schedule, and milestones; who will conduct the audit; points of contact; logistical requirements; issues of potential concern; and the detailed steps for conducting the audit.

S. *Resolution*. A process to address and resolve each finding and recommendation in the audit report.

T. *Scope*. The depth and coverage of work conducted to accomplish the audit objectives. The scope of the audit includes the financial and program elements, time period, and locations to be covered by the audit. Scope is set by the auditor, who should exercise due professional care, sound judgment, and consideration of the nature and character of the engagement.

U. *Service Audit Liaison Officer*. The Washington Office representative who

serves as the point of contact for followup activities pertaining to grantee audits.

V. *Service Determination.* The Service decision to sustain (accept) or not sustain (reject) the auditor's finding and recommendation.

W. *Single Audit Report.* An audit of a grantee completed in accordance with the requirements of the Single Audit Act of 1984, as amended, and OMB Circular A-133. These audits are separate from Federal Assistance Program specific audits (grantee audits).

X. *We/Us.* As used throughout this Part, the terms "we" and "us" refer to the Fish and Wildlife Service.

1.9 What phases are included in a Federal Assistance Program grantee audit?

A. Planning (417 FW 2). The auditor, in consultation with the Service and the grantee, identifies programmatic and financial elements to be audited, establishes the period to be audited, identifies issues of potential concern, and ensures that the audit meets Government standards. The planning phase helps to ensure a nationally consistent, effective, and timely audit process. Audit planning establishes the audit schedule, identifies who will conduct the audit, identifies point(s) of contact, sets milestones, and describes logistical requirements.

B. Conducting and Reporting (417 FW 3). The audit conducting and reporting phase helps to ensure independent examination of grantees consistent with Government auditing standards.

C. Audit Resolution (417 FW 4). The audit resolution phase ensures that we track and resolve all findings and recommendations in a timely and efficient manner.

D. Appeals (417 FW 5). The appeals process allows a grantee to appeal Service determinations, corrective actions, or resolutions.

E. Single Audit Act Audits (417 FW 6). Policy for resolving findings from audits conducted under the Single Audit Act.

Chapter 2, Planning (417 FW 2)

2.1 *What is the purpose of this chapter?* This chapter describes audit planning. See 417 FW 1 for authorities, responsibilities, and definitions. Other chapters in this Part establish policy and procedures for audit conducting and reporting, resolution, and appeals.

2.2 *What is audit planning and why do it?* During the audit planning phase, the auditor, in conjunction with the Service and the grantee, identifies the scope of the audit, the audit schedule and milestones, the personnel who will conduct the audit, points of contact,

logistical requirements, issues of potential concern, and the detailed steps for conducting the audit. The scope of the audit includes the financial and program elements, time period, and locations to be covered by the audit. Audit planning helps to ensure that we have a nationally consistent, effective, and timely audit process.

2.3 What are the key coordination steps in audit planning?

A. Engagement Letter. The auditor is responsible for notifying a grantee of a pending audit. The auditor sends an engagement letter to the grantee, with a copy to the Regional Director, approximately 90 calendar days, or as negotiated with the grantee, prior to the audit entrance conference. This letter informs the grantee of the audit objectives, the audit period, the key program elements being audited, the information and documents the grantee must make available, and the logistical needs for conducting the fieldwork.

B. Grantee's initial reply to the Auditor's engagement letter. The grantee will respond to the auditor's engagement letter within 45 calendar days after receipt, and provide available information. The grantee acknowledges the auditor's engagement letter by providing a written response, including as much requested data as is practical at that time. The grantee notifies the auditor of any information that is not available and estimates the date when the information will be available or explains why it cannot be provided. Auditors should review data prior to arriving on site in order to ensure a more timely and efficient onsite audit with minimal disruption of the grantee's normal operations.

C. Pre-Audit Coordination. The auditor schedules a pre-audit coordination meeting with the Regional Director and regional Federal Assistance staff. The purposes of the meeting are for the auditor to become familiar with grants that were active during the audit period and for the Service to discuss specific concerns. The regional Federal Assistance staff may solicit grantee input prior to this meeting.

D. Coordination with State Auditor. The auditor contacts the audit agency or group that performed the statewide audit or agency-specific audit to obtain access to audit work papers. The auditor reviews prior audits of the grantee's program to aid in identifying issues to be evaluated, obtain a general understanding of the grantee's accounting and internal control systems, and avoid duplication of effort.

E. Auditor review of past audit findings. Using Government Auditing Standards, the auditor is required to

review corrective actions from prior audits to determine if the grantee has implemented them or if additional actions are needed.

2.4 *What could the scope of an audit include?* The scope of an audit may include one or more of the following components:

A. A financial compliance component to determine if:

(1) A grantee properly conducts financial operations.

(2) Financial reports are submitted timely in accordance with established due dates and conform with generally accepted accounting principles.

(3) Operations comply with applicable laws and regulations.

(4) Expenditures claimed by the grantee were eligible, approved, allowable, and allocable for costs necessary to accomplish the objectives in the approved grant.

B. A component to determine whether or not the grantee accomplished the work or objectives approved in the grant.

C. An economy and efficiency component to determine whether or not the grantee efficiently and economically managed resources; e.g., personnel, property, space.

2.5 *Who determines the scope of an audit?* The auditor determines the scope of the audit. The auditor consults with the grantee and the Service, and supplements and builds upon other audits of the grantee, to set the scope of the audit and identify the depth and coverage of the audit work. Reports issued by the OIG will address only the initial 2-year period unless there is some extraordinary finding. This 2-year period applies to the audit period itself and does not eliminate Service responsibilities for general oversight of the Federal Assistance program outside of that timeframe. The auditor may use previous audits or other information from outside the audit period as reference to improve the effectiveness and efficiency of the audit.

2.6 *Will the audit be limited to a 2-year period?* All reports will be limited to addressing the 2-year audit period unless there is some extraordinary finding. To be considered extraordinary, a finding must meet the threshold of: (a) Fraud; (b) direct and material illegal acts; or (c) noncompliance that could result in exclusion from further participation. With the exception of a fraud investigation, expanding the audit period to investigate extraordinary findings requires the express written approval of the Director. Justification for requesting an expanded audit period must address the elements of criteria, condition, and effect (measure of

consequences) of the finding. The audit period may be expanded to include all unaudited Federal funds and license fee revenues.

2.7 Will the grantee be notified of an expanded audit? Yes. The Regional Director promptly notifies the grantee in writing of a change in the period being audited. The notification will include the reason for the change.

2.8 Can a grantee appeal the scope of an audit? No. An audit is an independent examination of the grantee's Federal Assistance Program. However, the grantee may contact the Regional Director if the grantee has concern about the programs or activities being audited that have no relation to the Federal Assistance program.

Chapter 3, Conducting and Reporting on Grantee Audits (417 FW 3)

3.1 What is the purpose of this chapter? This chapter provides procedures for conducting and reporting on audits of Federal Assistance Program grantees. See 417 FW 1 for authorities, responsibilities, and definitions. Other chapters in this Part establish policy and procedures for audit planning, resolution, and appeals.

3.2 What is the objective of the conducting and reporting phase? The objective of the conducting and reporting phase is to ensure that independent examination of grantees is consistent with Government auditing standards. This examination results in a final audit report issued by the OIG.

3.3 What steps does the conducting and reporting phase involve? The conducting and reporting phase involves the following steps:

A. Audit Entrance Conference. This meeting marks the official beginning of the fieldwork.

B. Fieldwork. Fieldwork usually takes 3 to 4 months to complete, including site visits. The auditor, the grantee, and the Regional Director communicate regularly to resolve potential audit findings and recommendations before the auditor prepares the draft audit report.

C. Compilations of Findings and Recommendations. Prior to the exit conference, the auditor will provide the grantee and the Service with a compilation of the findings and recommendations that were developed during the audit and that will be used as the basis for preparing the draft audit report.

D. Audit Exit Conference. After providing the compilation of findings and recommendations for review, the auditor schedules an audit exit conference with the Regional Director and the grantee. This conference

provides an opportunity for the grantee and Service representatives to ask for or provide further clarification as well as to address any other concerns. If significant changes are made to the findings and recommendations on the basis of discussions at the exit conference or as a result of additional audit work after the exit conference, the auditor will provide the revised findings and recommendations to the grantee and the Service, with a request for comments, prior to preparing the draft audit report. The completion of the audit exit conference marks the completion of the fieldwork.

E. Draft Audit Report. After the exit conference, the auditor will provide a draft audit report to the Service and the grantee, with a request for written comments within 30 days. The grantee must provide comments to the Regional Director for forwarding to the auditor. The grantee can request additional review time, with justification, in writing to the Regional Director.

F. Final Audit Report. The final audit report is issued by OIG to the Director, and includes both the grantee's response and the auditor's reply.

3.4 What is an audit entrance conference? The auditor schedules this conference in consultation with the grantee and the Regional Director to mark the official beginning of the fieldwork. Participants include the auditor and representatives from the grantee and the Region. The auditor will explain the audit objectives and process, address logistical needs, establish a tentative schedule, and answer questions.

3.5 Who provides technical guidance to the auditor on interpretation and application of Federal Assistance Program rules and regulations? The Regional Director provides routine guidance and interprets laws, rules, regulations, and policies for the auditor during the conduct of the audit. The Assistant Director—Wildlife and Sport Fish Restoration ensures consistent interpretation and application of rules, regulations, and laws nationwide.

3.6 Will the auditor issue status reports? Yes. During the fieldwork, the auditor provides monthly status reports, or more frequently as may be specified during the entrance conference, to the Regional Director and the Chief, Division of Federal Assistance (Washington Office), and to the grantee, unless the grantee advises otherwise. The status report contains a brief description of preliminary findings and how the audit is progressing.

3.7 Is the Service required to share monthly status reports? No. The

auditor's monthly status reports are proprietary, and we will share these reports with the grantee only.

3.8 Will the auditor consult with the Service on potential findings while the audit is in progress? Yes. The auditor must report all potential findings to the grantee, the Regional Director, and the Assistant Director—Wildlife and Sport Fish Restoration as soon as possible. However, in the case of illegal activity or suspected fraud, the auditor must immediately report such findings to the OIG—Division of Investigations without notice to the Service or grantee.

3.9 How does the Service address major issues identified during the audit? If the Regional Director or the Chief, Division of Federal Assistance (Washington Office), has a concern about potential findings by the auditor, he/she contacts the Assistant Director, the auditor, and the grantee to deal with the issue(s) as soon as possible. If the Regional Director or the Chief believes that an issue is of national concern, he/she notifies the Assistant Director—Wildlife and Sport Fish Restoration. The Assistant Director determines the appropriate action for national application and issue resolution and issues written guidance to the Regional Directors.

3.10 Can audit findings be resolved while the field audit is still in progress? Yes. When practical and feasible, we work with grantees to resolve audit findings while the auditor is still on site so that he/she can verify and document the resolution in audit work papers and report the resolution in the final audit report. The auditor must document all reportable conditions, including those resolved during the audit, to meet Government Auditing Standards. Upon written request to the auditor, the Service and the grantee will be provided copies of the auditor's working papers that are needed to fully understand and resolve the audit findings and recommendations.

3.11 Will the Service and the grantee have an opportunity to review findings and recommendations prior to the exit conference? Yes. Copies of findings and recommendations will be provided to the Service and grantee for comment as they are developed throughout the audit fieldwork phase. The findings and recommendations are subject to revision based on any comments received from the Service or the grantee. The findings and recommendations provide the basis for the draft audit report.

3.12 Is an audit exit conference required and, if so, when does it occur? No, is it not required. An audit exit conference will be conducted at the option of the State. The auditor

schedules the audit exit conference with the Service and the grantee, to occur on a mutually agreeable date. This conference is an opportunity for the grantee and the Service to request or provide further clarification on the potential findings and to address any other concerns relating to the conduct of the audit. Participants include the auditor and representatives of the Service and the grantee.

3.13 Can audit findings change as a result of the exit conference? Yes. The auditor takes information received during the exit conference under advisement. The auditor may modify the findings or recommendations before preparing the draft audit report.

3.14 Will the grantee and the Service have an opportunity to review and respond to audit findings in the draft audit report? Yes.

A. After receipt of the draft audit report, the grantee has 30 calendar days to:

- (1) Concur with the audit findings and recommendations;
- (2) Offer clarifying language for incorporation into the report; or
- (3) Disagree with audit findings or recommendations, and provide additional information, if appropriate, to support the grantee's position on specific audit findings.

B. The grantee may ask the Regional Director for additional review time. This written request must include supporting justification. The Regional Director responds in writing to the grantee's request and instructs the auditor and the grantee accordingly.

C. The auditor will summarize the grantee's response in the final report and include the complete text of the grantee's response as an attachment.

3.15 Will the auditor respond to the grantee's written comments on draft audit report findings and recommendations? Yes. The auditor responds to the grantee's comments in the final audit report.

3.16 Who issues the final audit report, and to whom is it issued? The OIG issues the final audit report to the Service Director, with a copy to the Chief, Division of Federal Assistance and the Assistant Director—Wildlife and Sports Fish Restoration. The OIG also sends copies of the report to the appropriate Regional Director and the Service Audit Liaison Officer. The Chief, Division of Federal Assistance (Washington Office), distributes informational copies to all other Regional Directors.

3.17 Who provides the final audit report to the grantee? The Regional Director immediately transmits a copy of the final audit report to the grantee.

3.18 Who can distribute the final audit report to the public? The OIG originates the final audit report and is responsible for distribution per 43 CFR 2.15. The final audit report is available for distribution to the public by the OIG at the time it is issued.

3.19 Will final audit reports appear on the Internet? As the "office of record", the OIG makes the decision to post final audit reports on the Internet in accordance with Departmental regulations (43 CFR 2.15). They will post final audit reports after appropriate review and as time allows. Requests for copies of final audit reports not found on the OIG's Internet site should be directed to the FOIA Officer, Office of the Inspector General.

3.20 Can a grantee register a formal complaint regarding the conduct of the audit? Yes. A grantee may register a written complaint with the Regional Director at any point during the audit.

Chapter 4, Audit Resolution (417 FW 4)

4.1 What is the purpose of this chapter? This chapter establishes policy and procedures for tracking and resolving findings and implementing recommendations from audits of Federal Assistance Program grantees. 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 appeals.

4.2 When does audit resolution begin? The formal audit resolution process begins on the date the OIG issues the final audit report per 361 DM. However, the Regional Director will work with the grantee while the audit is in progress to resolve issues that the auditor identifies. Exhibit 1 provides the maximum timeframes for each phase of the audit resolution process.

4.3 Who prepares the CAP? The Regional Director and the grantee negotiate the terms of the CAP through written and oral discussions of the auditor's findings and recommendations, the grantee's comments, the auditor's response, and the Service's determination. The Regional Chief, Division of Federal Assistance, in coordination with the grantee and the Chief, Division of Federal Assistance (Washington Office), prepares the CAP for the Regional Director's signature.

4.4 How much time does the Service have to prepare a CAP? The OIG must receive the CAP not later than 90 calendar days from the date the OIG issued the final audit report.

A. The Regional Director has 45 calendar days to prepare the CAP and submit it to the Assistant Director—

Wildlife and Sport Fish Restoration, attention: Division of Federal Assistance (Washington Office).

B. The Assistant Director—Wildlife and Sport Fish Restoration has 30 calendar days to review the CAP, concur, and return to the Regional Director.

C. The Regional Director has 15 calendar days to approve the CAP and forward it to the OIG.

D. If the Regional Director and the Assistant Director—Wildlife and Sport Fish Restoration do not concur with the CAP, the matter is referred to the Director and timeframes are as indicated in Exhibit 1.

4.5 Can the Service request additional time to prepare the CAP? If the Assistant Director and Regional Director 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.

4.6 What are the content and format for a CAP?

A. A cover page that clearly identifies the grantee audited, the years audited, and the report number. Obtain this information from the title of the OIG's final audit report.

B. The CAP addresses all audit findings and recommendations that the OIG identifies in the final audit report. The CAP contains, at a minimum:

(1) Auditor's Findings and Recommendations. The OIG identifies findings and recommendations that we must address in the CAP.

(2) Service Determination. The Service sustains (accepts) or does not sustain (rejects) each finding and recommendation. Sustained recommendations from the final audit report must result in planned corrective actions. If the Regional Director does not sustain an audit finding, he or she explains the basis, including legal citations, for that determination. The CAP addresses both sustained and nonsustained findings.

(3) Corrective Action. This component identifies specific corrective action(s) to resolve the finding consistent with the Service Determination. It specifies necessary actions, target dates, and the person responsible for carrying out each action. It also specifies how the grantee should implement the corrective actions to resolve the issues.

(4) Resolution. This component describes documentation that we require of the grantee to verify implementation of the corrective action(s).

4.7 Who must review and concur with the CAP? The Assistant Director—Wildlife and Sport Fish Restoration will

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)

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

administrative law judge of the Office of Hearings and Appeals and will be governed by the regulations applicable to other hearings under this part. All appeals should be made pursuant to 43 CFR 4.700–4.704.

Chapter 6, Single Audit Act Report Resolution (417 FW 6)

6.1 What is the purpose of this chapter? This chapter establishes Service policy for resolving findings and implementing recommendations from audits of Federal Assistance Program grantees under the Single Audit Act. See 417 FW 1 for authorities, responsibilities, and definitions.

6.2 To what program does this chapter apply? This chapter applies to Single Audit Act audits of grantees that receive funds through the Federal Assistance Program.

6.3 Is the Service responsible for resolving all audit findings? No. We are only responsible for resolving findings, recommendations, and questioned costs that directly relate to funds that we provide to the grantee.

6.4 Does the OIG notify the Service when audits are completed? The OIG will provide excerpts from the Single Audit Report to the Director or Regional Director if there are issues that we must address. The OIG's transmittal memorandum will identify the specific findings and questioned costs that we must resolve. The OIG does not notify us if the Single Audit Report contains no findings directly related to funds that we provide to the grantee.

6.5 What happens when the Service receives a Single Audit Report?

A. When the OIG provides the report to the Washington Office, the Service Audit Liaison Officer:

(1) Notifies the Chief, Division of Federal Assistance (Washington Office), and other Service offices, as needed, that we have received a Single Audit report that contains findings we must resolve.

(2) Forwards the documents to the Chief, Division of Federal Assistance (Washington Office), for review and transmittal to the appropriate Regional Director for action.

B. When the OIG provides the report to the Regional Office, the Chief, Division of Federal Assistance (Regional Office), will notify and provide a copy to the Chief, Division of Federal Assistance (Washington Office), and the Service Audit Liaison Officer. The Service Audit Liaison Officer will coordinate with other affected offices, as necessary.

C. The Regional Director notifies the grantee of receipt of the Single Audit Report.

6.6 How much time does the Service have to respond to the Single Audit Report? The OIG establishes a deadline in the transmittal memorandum submitted with the Single Audit Report. The Regional Director may, with concurrence of the Assistant Director—Wildlife and Sport Fish Restoration, request that the OIG provide additional time for response. The request will include a justification for the extension.

6.7 How are findings resolved? The Regional Director is responsible for overseeing and monitoring the Service response to Single Audit Reports in accordance with procedures in 417 FW 4. The Regional Director coordinates with the grantee to ensure that the specified action will resolve the finding. If the Regional Director determines that the corrective action will not resolve the finding, he/she negotiates revised corrective actions with the grantee. When corrective actions to resolve audit findings have been documented by the grantee, the Regional Director notifies the OIG and the Chief, Division of Federal Assistance (Washington Office), in writing. The Chief, Division of Federal Assistance (Washington Office), notifies the Service Audit Liaison Officer of this action. The audit is closed when the Department office that is tracking the resolution concurs with the Service's response.

6.8 Who maintains Single Audit Report resolution files? The Regional Director will maintain all files related to resolution of Single Audit Act audit findings. These files will include, but not be limited to:

A. Copies of all relevant correspondence.

B. Single Audit Report and OIG transmittal memorandum.

C. Service response to OIG's transmittal memorandum.

D. Corrective actions and revised corrective actions, as described in paragraph 6.7, when appropriate.

E. Documentation that the grantee has resolved the audit findings and questioned costs in accordance with approved corrective actions.

6.9 Can the grantee appeal a Single Audit corrective action? Yes. Grantees may appeal Service decisions using the procedures outlined in 43 CFR 4.700–4.704. A grantee may appeal the Service's decision on a Single Audit corrective action within 30 calendar days of the date of mailing of the decision. Submit the appeal to the Director, Office of Hearings and Appeals, Department of the Interior. The Director, Office of Hearings and Appeals; an ad hoc appeals board appointed by that Director; or an administrative law judge of that office

will review the record, hold a hearing on all or part of the record, or listen to oral arguments and then make disposition of the appeal.

Dated: October 15, 2003.

Craig Manson,

Assistant Secretary for Fish and Wildlife and Parks.

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DEPARTMENT OF THE INTERIOR

Bureau of Indian Affairs

Request for Comments on Grazing Regulations Information Collection Renewal

AGENCY: Bureau of Indian Affairs, Interior.

ACTION: Notice of Submission of Information Collection to the Office of Management and Budget.

SUMMARY: The Bureau of Indian Affairs (BIA) is submitting to OMB the information collection, titled Grazing Permits, OMB Control Number 1076–0157 for renewal; or, for review and approval. The purpose of this data collection is to update and renew the information collected for 25 CFR 166 General Grazing Regulations as required by the Paperwork Reduction Act.

DATES: Submit comments on or before November 28, 2003.

ADDRESSES: You may submit comments on the information collection to the Desk Officer for Department of the Interior, by facsimile at (202) 395–6566 or you may send an e-mail to: OIRA_DOCKET@omb.eop.gov.

Please send copy of comments to Bureau of Indian Affairs, Office of Trust Services, Division of Natural Resources, MS–3061–MIB, 1849 C Street NW., Washington, DC 20240, or by facsimile at (202) 219–0006.

FOR FURTHER INFORMATION CONTACT: You may request further information or obtain copies of the information collection request submission from James R. Orwin, (202) 208–6464, at the BIA Central Office in Washington, DC.

SUPPLEMENTARY INFORMATION: This collection of information is authorized under Public Law 103–177, the “American Indian Agricultural Resource Management Act,” as amended. Tribes, tribal organizations, individual Indians, and those entering into permits with tribes or individual Indians submit information required by the regulation. This information is used by the BIA to determine:

(a) Whether or not a permit for grazing may be approved or granted,