



Office of Inspector General U.S. Department of the Interior

AUDIT REPORT

**U.S. Fish and Wildlife Service
Federal Assistance Grants
Administered by the
Commonwealth of Massachusetts,
Executive Office of Environmental
Affairs, Department of Fish and Game,
Division of Fisheries and Wildlife from
July 1, 2002, through June 30, 2004**

**Report No. R-GR-FWS-0007-2005
September 2005**



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL

External Audits

12030 Sunrise Valley Drive, Suite 230
Reston, Virginia 20191

September 30, 2005

AUDIT REPORT

Memorandum

To: Director
U.S. Fish and Wildlife Service

From: Andrew Fedak *Andrew Fedak*
Director of External Audits

Subject: Final Audit Report on the U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the Commonwealth of Massachusetts, Executive Office of Environmental Affairs, Department of Fish and Game, Division of Fisheries and Wildlife, from July 1, 2002, through June 30, 2004 (No. R-GR-FWS-0007-2005)

This report presents the results of our audit of the outlays reported by the Commonwealth of Massachusetts, Executive Office of Environmental Affairs, Department of Fish and Game, Division of Fisheries and Wildlife (Division), from July 1, 2002, through June 30, 2004 under Federal Assistance grants from the U.S. Fish and Wildlife Service (FWS). The audit included reported outlays that totaled approximately \$9 million on FWS grants that were open during the Commonwealth's fiscal years 2003 and 2004 (see Appendix 1). We also reviewed the Division's compliance with certain laws, regulations, and FWS guidelines, including those related to the collection and use of hunting and fishing license revenues and the reporting of program income.

We questioned costs totaling \$29,519 consisting of fringe benefits of \$16,384 for seasonal employees who were not entitled to receive them; \$395 for a duplicate charge for compensatory time; and \$12,740 for in-kind services that were not supported by signed time sheets. We also found that the Division did not report program income of at least \$31,448 or properly account for the use of program income from timber sales. In addition, we identified needed improvements in the Division's policy on recording labor hours, asset management system, and license certification process.

FWS Region 5 provided a response to a draft of this report on September 20, 2005, which included a copy of the Division's September 16, 2005 response to FWS. The FWS response acknowledged the progress Massachusetts has made to resolve several of the issues identified in the draft report and stated that it will work closely with the state in development of the corrective action plan. However, FWS did not comment on the findings and recommendations or on the Division's response. We summarized the Division's response after the recommendations and added our comments regarding its response. The status of the findings and recommendations is summarized in Appendix 3.

In accordance with Departmental Manual (361 DM 1), please provide us with your written response to the recommendations included in this report by January 3, 2006. Your response should include information on actions taken or planned, including target dates and titles of officials responsible for implementation. If you have any questions regarding this report, please contact Mr. Lawrence Kopas, Audit Team Leader, or me, at (703) 487-5345.

cc: Regional Director, Region 5, U.S. Fish and Wildlife Service

Introduction

Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act (Acts) ¹ authorize the U.S. Fish and Wildlife Service (FWS) to provide Federal Assistance grants to states to enhance their wildlife and sport fish programs. The Acts provide for FWS to reimburse the states up to 75 percent of the eligible costs incurred under the grants. They also specify that state hunting and fishing license revenues cannot be used for any purpose other than the administration of the state's fish and game department.

Objective

The objective of our audit was to determine whether costs incurred and claimed under Federal Assistance grants to the Commonwealth of Massachusetts, Executive Office of Environmental Affairs, Department of Fish and Game, Division of Fisheries and Wildlife (Division), were in accordance with the Acts and regulations, FWS guidelines, and the grant agreements; whether state hunting and fishing license revenues were used solely for the Commonwealth's fish and wildlife programs; and whether program income was reported and used in accordance with federal regulations.

Scope

The audit included reported outlays that totaled approximately \$9 million on 28 of the 34² FWS grants that were open during the Commonwealth's fiscal years 2003 and 2004 (see Appendix 1). We conducted our audit at the Massachusetts Division of Fisheries and Wildlife (Division) headquarters in Boston, Massachusetts, and the field operations headquarters in Westborough, Massachusetts. We also visited two district offices, one fish hatchery, and two boat ramps (see Appendix 2). This audit supplements, rather than supplants, the audits required by the Single Audit Act of 1984, as amended, and the Office of Management and Budget Circular A-133. The audit included steps to determine whether:

- The accounting system and related internal controls were adequate to account for grant receipts and disbursements.
- The direct and indirect costs incurred and the in-kind contributions claimed by the grantee under Federal Assistance grants were necessary and reasonable, allocable, accurate, and eligible for reimbursement.

¹ As amended, 16 U.S.C. § 669 and 16 U.S.C. § 777, respectively.

² There were no costs claimed on 6 of the 34 grants during the audit period.

- The hunting and fishing license certifications were based on official Commonwealth of Massachusetts records, and procedures used to prepare those certifications were adequate for eliminating duplicate license holders.
- The Division had an adequate system to account for and report license fee revenues, and those revenues were used only for the Division's fish and wildlife programs.
- Controls over real property and equipment acquired with Federal Assistance funds or license revenues were adequate to ensure compliance with program requirements.
- The Division complied with selected grant agreement provisions and requirements of the Acts.
- The Commonwealth of Massachusetts enacted assent legislation in compliance with the Acts.

Methodology

We performed our audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures that we considered necessary under the circumstances. Our tests included examining the evidence supporting selected expenditures charged to the grants by the Division; interviewing Division employees to ensure that personnel costs charged to the grants were supportable; and determining whether the Division used hunting and fishing license revenues solely for its fish and wildlife programs. We did not evaluate the economy, efficiency, or effectiveness of the Division's operations.

We reviewed the accounting systems for labor and license fees in order to identify the internal controls over transactions recorded in those systems and to test the operation and reliability of those controls. We also reviewed transactions related to purchases, other direct costs, drawdowns of reimbursements, in-kind contributions, program income, equipment, and other property. Based on the results of our initial assessments, we assigned a level of risk to these systems and, based on the level of risk assigned, we selected a judgmental sample of transactions for substantive testing. We did not project the results of the substantive tests to the total population of recorded transactions.

Prior Audit Coverage

On July 23, 2001, we issued audit report No. G-GR-FWS-009-98-DC, “Audit of the State of Massachusetts Department of Fisheries, Wildlife, and Environmental Law Enforcement, Division of Fisheries and Wildlife Program Federal Aid Grants Awarded by the U.S. Fish and Wildlife Service, Fiscal Years Ended June 30, 1996 and 1997” which transmitted a report

prepared by the Defense Contract Audit Agency. We followed up on all significant findings and determined they had been resolved. In addition, the State Auditor issued Single Audit reports on the Commonwealth of Massachusetts for fiscal years 2003 and 2004. However, the Sport Fish and Wildlife Restoration programs were not audited as major programs, and the reports did not include any findings regarding Federal Assistance funds or programs.

Results of Audit

We found that:

- The Division's accounting system was adequate to account for grant disbursements.
- The Division's hunting and fishing license fees collection and disbursement processes were adequate and reliable.
- The Commonwealth had adequate assent legislation in place that prohibited the use of license fees for any purpose other than the administration of the Division.

However, we also identified the following:

- A. Questioned costs totaling \$29,519 for unallowable fringe benefits, a duplicate charge for compensatory time, and in-kind contributions that were not adequately supported
- B. Unreported program income of at least \$31,448 and inadequate accounting for the use of program income
- C. Needed improvements in the Division's labor recording policy for Federal Assistance grants
- D. Needed improvements in equipment management
- E. Needed improvements in the license certification process to eliminate duplicate license holders

A. Questioned Costs

We questioned costs totaling \$29,519 as follows (see Appendix 1):

1. Fringe Benefits for Seasonal Employees (\$16,384)

The Division charged fringe benefits totaling \$16,384 to five grants for employees who were not eligible to receive them. OMB Circular A-87, Attachment A, Section C.1.b., states that to be allowable under Federal awards, costs must be allocable to the awards.

The Division used a combined fringe benefit and indirect cost rate applied to salaries to charge costs to Federal Assistance grants, including \$41,118 charged to five grants for nine seasonal employees. According to the Department's Personnel Officer, however, seasonal employees do not receive fringe benefits until after 6 months on the job. We confirmed that the nine employees had not been on the job for 6 months. The Division should have applied only the indirect cost component of the combined rate to these employees' salaries.

Division personnel were not aware that fringe benefits were included in the daily rate for seasonal employees who were on the job less than 6 months. Accordingly, we questioned \$16,384 for ineligible fringe benefit costs as follows:

Grant No.	Fringe Benefits & Overhead	Overhead	Questioned Costs
F-45-R-21	\$8,001	\$4,741	\$3,260
F-47-E-16	1,748	1,036	712
F-47-E-17	902	550	352
W-9-D-55	9,956	5,900	4,056
W-9-D-56	20,511	12,507	8,004
Total	\$41,118	\$24,734	\$16,384

Recommendations

We recommend that FWS:

1. Resolve the questioned fringe benefit costs of \$16,384.
2. Require the Division to establish controls that prevent charging fringe benefits to Federal Assistance grants for seasonal employees who have been on the job for less than 6 months.

Division Response

The Division concurred with the finding, stating that it has implemented new procedures for ensuring that fringe benefit rates are not applied to seasonal and other ineligible employees. In July 2005, the Federal Aid Coordinator updated the Division's labor reporting system. The updated system requires these employees to use a unique set of Federal Assistance job codes. The unique codes provide the ability to distinguish these employees from eligible full-time employees. In July 2005, all Division employees were informed of the changes to the labor reporting system. The Federal Aid Policy and Procedures will be updated to reflect the change.

OIG Comments

Since FWS did not comment on the finding and recommendations, we consider them unresolved. FWS should address the findings and recommendations in the corrective action plan.

2. Duplicate Charge for Compensatory Time (\$395)

We identified a duplicate charge of \$395 to Grant No. W-9-D-56, which resulted when an employee's compensatory time was charged to the grant when it was earned and again when the employee took the time off. Division personnel were not aware that the compensatory time had also been charged to the grant at the time it was used. Accordingly, we questioned \$395 for a duplicate charge for compensatory time.

Recommendations

We recommend that FWS:

1. Resolve the duplicate charge of \$395 for compensatory time.
2. Require the Division to establish controls that prevent compensatory time used from being charged to Federal Assistance grants.

Division Response

The Division concurred with the finding and stated that the employee in question used an outdated method of reporting compensatory time on their monthly narrative. The Division believes this is an employee training issue.

OIG Comments

Since FWS did not comment on the finding and recommendations, we consider them unresolved. FWS should address the finding and recommendations in the corrective action plan.

3. Unsupported In-Kind Contributions (\$12,740)

The documentation supporting volunteer instructors' hours for aquatic education did not always have the instructors' signature on the Volunteer Time Sheet (time sheet). The time sheets were used by the volunteers to document their time for traveling to and from an event, preparing and taking down displays, conducting fishing classes, providing instruction at fishing festivals and clinics, and attending instructor training and meetings.

According to 43 CFR § 12.64(b) (6), volunteer services should be supported by the same methods that the organization uses to support the allocations of regular personnel costs to the extent feasible. The Division requires its personnel to sign their time sheets, and there is a line on the time sheet for the volunteer's signature along with an instruction on the form to send in the completed time sheet.

The unsigned time sheets were for volunteers who had not sent in their time sheets. When this occurred, the Aquatic Education Coordinator called the volunteers to get their time reports and then prepared and signed their time sheets. The only signature on the time sheet was that of the Coordinator. Accordingly, we questioned \$12,740 for lack of volunteer certification on Grant Nos. F-47-E-17 (\$8,986) and F-47-E-18 (\$3,754). There were additional volunteer costs of \$3,442 recorded for Grant No. F-47-E-17, which were based on volunteer-signed time sheets, but these costs were not claimed on the SF 269.

Recommendations

We recommend that FWS:

1. Resolve the unsupported in-kind contributions of \$12,740 for Grant Nos. F-47-E-17 (\$8,986) and F-47-E-18 (\$3,754).
2. Require the Division to establish controls to ensure that volunteer instructors sign their time sheets before submission to the Aquatic Education Coordinator.

Division Response

The Division concurred with the finding, but reasoned that some of the unsupported documentation could be offset by the excess in-kind contributions reported on the SF-269.

OIG Comments

Since FWS did not comment on the finding and recommendations, we consider them unresolved. FWS should address the findings and recommendations in the corrective action plan.

B. Program Income

The Division did not have formal procedures to identify, report, or account for the use of program income. The regulations (43 CFR § 12.65(b)) state, "Program income means gross income received by the grantee or subgrantee directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period." We found that the Division did not report as program income revenues and non-cash considerations received from the rental or use of lands within wildlife management areas that were maintained with Federal Assistance funds. In addition, the Division did not properly account for the use of program income from timber sales during the Commonwealth's fiscal year 2003.

Rental Income. The Division received income of \$63,716 from various rentals (farming, housing, and meeting space) on lands maintained with Federal Assistance funds under Grant Nos. W-9-D-55 and W-9-D-56. However, the Division reported only \$8,295 from housing rentals as program income. We reviewed a judgmental sample of \$31,448 of the remaining

\$55,421 (\$63,716 less \$8,295) by comparing the Division's rental agreements (special use permits) with a list of wildlife management areas included in the grant agreements. We concluded that the entire \$31,448 tested should have been reported as program income. We also concluded that the Division should review the remaining \$23,973 not tested to determine whether it should report those revenues as program income.

The Division's Federal Aid Coordinator stated that the farm rentals occurred on lands within the wildlife management areas that were not maintained with Federal Assistance funds. We found, however, that the grant agreements did not exclude any wildlife management areas from the grants' maintenance provisions.

Non-Cash Arrangements. The Division issued special use permits for farming operations that allowed the permittees to leave a portion of their crop in the field for the benefit of wildlife or provide services in lieu of paying for the leasing of the land. These types of barter arrangements were identified as cooperative agreements in the grant application for Grant No. W-9-D-55. The Division did not assign a value for the crops or services provided, or for the lease, and did not report the value received as program income or include this transaction on the Financial Status Report (SF 269).

Since the crops and services were received in lieu of lease payments (which are required to be reported as program income), the value of those crops should likewise be reported as program income. Further, the value of the lease payments foregone by the Department should be included in the reported outlays on the SF 269. The appropriate accounting and reporting under the arrangement should be identified in the grant agreement.

Timber Sales. The Division did not properly account for its use of program income from timber sales reported in fiscal year 2003 under Grant No. W-99-D-55. The regulations (43 CFR § 2.65) identify three methods for using program income: (1) Deduction Method ("Program income shall be deducted from total allowable costs to determine the net allowable costs."); (2) Addition Method ("When authorized [by FWS], program income may be added to the funds committed to the grant agreement by the federal agency and the grantee... [and] shall be used for the purposes and under the conditions of the grant agreement."); and (3) Cost Sharing or Matching Method ("When authorized [by FWS], program income may be used to meet the cost sharing or matching requirement of the grant agreement.") The Division used the addition method and deposited the revenues into the license fee fund, but did not specifically account for how the revenues were used.

Recommendations

We recommend that FWS:

1. Resolve the unreported program income of \$31,448 from various types of rentals.
2. Require the Division to review the remaining \$23,973 of rental income we identified to determine whether any of these revenues should be reported as program income.

3. Require the Division to develop procedures to identify and report program income for non-cash arrangements under special use permits for farming.
4. Require the Division to account for the use of \$74,875 received from timber sales reported as program income under Grant No. W-9-D-55.

Division Response

The Division partially concurred with the finding, agreeing that formal procedures to identify, report, and account for program income need to be developed. The Division also agreed that the timber sales income was incorrectly reported as disbursed on the SF-269 for W-9-D-55. However, the Division did not agree that the rental income and non-cash arrangements should be considered program income. The Division stated that many of the activities identified as potential program income under the audit were not directly linked to a grant supported activity nor was the income earned only as a result of a grant agreement. These activities should not be treated as program income.

OIG Comments

We determined that the activities identified as revenue producing were included in the scope of work in the agreements for grant Nos. W-9-D-55 and W-9-D-56. The scope of work for Grant Nos. W-9-D-55 and W-9-D-56 cite that Massachusetts manages a statewide 127,000 acre wildlife management area system at 117 sites with this grant. The work benefits wildlife species and provides public outdoor recreation opportunities for hunters and other compatible users. The grant agreements also cite that the Division of Wildlife has cooperative agreements with farmers involving exchanges but no cash income.

Since FWS did not comment on the finding and recommendations, we consider them unresolved. FWS should address the findings and recommendations in the corrective action plan.

C. Timekeeping Practices

The Division needs to revise its timekeeping practices to improve the accuracy of labor costs charged to Federal Assistance grants. OMB Circular A-87, Attachment B, Section 8.h.(5)(a), states that personnel activity reports must reflect an after-the-fact distribution of the actual activity of each employee. The Circular does not specify, however, the increments to be used (e.g., half hour, hour, or two hours) in recording employee activities. We found that Division employees recorded their time in 2-hour increments. During our audits of other grantees, however, we observed a common practice of charging time to Federal Assistance grants in 1-hour increments.

The prior audit of the Division found that employees were charging time to Federal Assistance grants in half or whole day increments. The Division subsequently updated its Federal Aid Operating Policy and Procedures (policy) on December 10, 2002, to require that time worked on a project be recorded in full, half, and quarter day increments. This procedure remains the same in the updated version of the FWS policy issued on January 21, 2005. While recording time in 2-hour increments provides greater precision than 4-hour increments, the use of 1-hour increments would provide greater precision in reporting actual labor charges.

The potential variance in the reported and actual labor hours when using 2-hour increments is greater than when a 1-hour increment is used. However, the reported labor hours could be higher or lower than the actual labor hours using either method. There was no additional information available to quantify the impact on grant costs associated with the Division's practice.

Recommendation

We recommend that FWS ensure that the Division revises the Federal Aid Operating Policy and Procedures to require employees to record their time in 1-hour increments.

Division Response

The Division concurred with the finding and stated that it has implemented new labor reporting procedures. The Division employees are now required to record time worked on each project in hourly increments. In July 2005, all Division employees were informed of the changes to the labor reporting system. The Federal Aid Policy and Procedures will be updated to reflect the change.

OIG Comments

Since FWS did not comment on the finding and recommendation, we consider them unresolved. FWS should address the finding and recommendation in the corrective action plan.

D. Asset Management - Equipment

The Division's equipment inventory lists contained inaccurate or incomplete information. The Division used the equipment list as a history file for all equipment, including disposed items. The regulations (50 CFR § 80.18(c)) identify the states' responsibilities in conducting activities funded by Federal Assistance grants, including "the accountability and control of all assets to assure that they serve the purpose for which acquired throughout their useful life." In addition, the Division's Federal Aid Operating Policy and Procedures, Section VI (d), Inventory of Property, states that property records will be maintained in the Division's inventory database and include a description of the property, serial number or other identification number, source of funding, title holder, acquisition date, acquisition cost, percentage of Federal participation in the cost, location, use and condition, and any ultimate disposition and sale price.

To determine whether the Division was complying with these requirements, we reviewed samples of equipment at three locations we visited. Of the 947 items, valued at \$726,690, on the equipment inventory list for those three sites, we selected a sample of 22 items valued at \$339,813. We found that 11 items valued at \$186,804 were properly recorded on the inventory list and 5 items valued at \$66,503 were accurately recorded as being disposed. However, the inventory list did not show that the Division had disposed of the remaining six items valued at \$86,506.

In addition, we identified six vehicles at two of the three locations visited that were not on the Division's April 12, 2005 equipment inventory list for the locations. The vehicles had been purchased between 1996 and 2004. Also, we selected the item on the Division's equipment list with the highest dollar value (\$919,455), which was a 1-ton truck. It was erroneously valued \$900,000 more than the acquisition cost of \$19,455. Division personnel immediately corrected this error when it was identified.

Lastly, we found the equipment inventory list did not identify the funding source for all equipment because the data field was not always completed. Therefore, we could not readily identify all property purchased with Federal Assistance funds or license fee revenues.

Recommendations

We recommend that FWS:

1. Require the Division to update the equipment inventory listing to reflect the latest physical inventory and correct the errors and omissions identified by our review.
2. Require the Division to identify the funding source for equipment purchased with Federal Assistance funds or license revenues, and record this information in the inventory.

Division Response

The Division concurred with the finding.

OIG Comments

Since FWS did not comment on the finding and recommendations, we consider them unresolved. FWS should address the finding and recommendations in the corrective action plan.

E. License Certifications

The Division did not eliminate duplicate license holders in its annual license certifications for license years 2002 and 2003. The regulations (50 CFR § 80.10 (c) (5)) state that an individual may not be counted more than once as a hunting or fishing license holder. In addition, our July

2001 report recommended that the Division immediately initiate a survey to ensure compliance with the requirement and that FWS review the updated system for compliance and adequacy.

The Division's response to the prior report stated that implementation of the new electronic licensing system (State Point of Sale Outdoor Recreation Transactions) would be able to provide the information needed for the license certification. The response also stated that the Commonwealth would continue to be a minimum state regardless of the amount of duplicate license holders. However, we found that the new electronic point of sale system was not designed to eliminate duplicate license holders, and the Division has not implemented other procedures to identify or estimate duplications.

Recommendation

We recommend that FWS ensure that the Division develops and implements a process to eliminate duplicate license holders in its annual license certifications.

Division Response

The Division concurred with the finding, stating it now uses the automated licensing system (SPORT) to eliminate duplicate license holders in its annual license certification. SPORT accounts for approximately 10 percent of overall license sales. The SPORT database is queried and the percent of licenses sold-online to duplicate license holders is determined (e.g. 1.16 percent for fiscal year 2005). The Division then extrapolates this out for all license sales and modifies the license certification accordingly.

OIG Comments

Since FWS did not comment on the finding and recommendations, we consider them unresolved. FWS should address the finding and recommendation in the corrective action plan.

Appendix 1

MASSACHUSETTS DEPARTMENT OF FISH AND GAME DIVISION OF FISHERIES AND WILDLIFE JULY 1, 2002 THROUGH JUNE 30, 2004

Grant Number	Grant Amount	Reported Outlays	Questioned Costs		
			Unsupported	Cost Exceptions	Total
F-45-R-21	\$140,000	\$47,137		\$3,260	\$3,260
F-45-R-22	160,000	61,219			
F-45-R-23	160,000	3,458			
F-47-E-16	130,000	14,954		712	712
F-47-E-17	130,000	47,501	\$8,986	352	9,338
F-47-E-18	88,000	32,718	3,754		3,754
F-50-D-12	541,808	384,577			
F-50-D-13	872,375	875,302			
F-50-D-14	397,925	0			
F-50-D-15	260,550	0			
F-50-D-16	41,000	42,993			
F-50-D-17	315,000	0			
F-50-D-18	258,400	0			
F-58-D-12	1,901,000	1,316,646			
F-58-D-13	1,876,750	1,222,516			
F-100-R-19	5,000	4,999			
F-100-R-20	5,000	4,999			
F-100-R-21	5,000	0			
FW-2-C-26	137,000	17,692			
FW-2-C-27	137,000	67,131			
FW-2-C-28	125,800	53,439			
W-9-D-55	890,000	628,870		4,056	4,056
W-9-D-56	744,800	665,285		8,399	8,399
W-35-R-45	450,000	297,893			
W-35-R-46	450,500	296,670			
W-40-R-38	6,500	0			
W-40-R-39	6,500	6,500			
W-40-R-40	6,500	6,500			
W-42-R-36	190,700	66,560			
W-42-R-37	177,600	81,715			
W-42-R-38	143,100	27,086			
W-43-S-31	631,100	377,662			
W-43-S-32	631,100	322,552			
W-48-L-13	2,000,000	2,000,000			
Total	\$14,016,008	\$8,974,574	\$12,740	\$16,779	\$29,519

**MASSACHUSETTS DEPARTMENT OF FISH AND GAME
DIVISION OF FISHERIES AND WILDLIFE
JULY 1, 2002 THROUGH JUNE 30, 2004**

SITES VISITED

Headquarters

Division of Fisheries and Wildlife, Boston, MA

Field Operations Headquarters

Division of Fisheries and Wildlife, Westborough, MA

District Offices

Connecticut Valley Wildlife District, Belchertown, MA

Western Wildlife District, Pittsfield, MA

Fish Hatchery

McLaughlin Fish Hatchery, Belchertown, MA

Boat Access Ramps

Gloucester, MA

Lowell, MA

**MASSACHUSETTS DEPARTMENT OF FISH AND GAME
DIVISION OF FISHERIES AND WILDLIFE
STATUS OF AUDIT FINDINGS
AND RECOMMENDATIONS**

Recommendations	Status	Action Required
A.1.1, A.1.2, A.2.1, A.2.2, A.3.1, A.3.2, B.1, B.2, B.3, B.4, C.1, D.1, D.2, E.1	Finding Unresolved and Recommendation Not Implemented	Provide a corrective action plan that identifies the actions taken or planned to resolve the finding and implement the recommendation, as well as the basis for any disagreement with the recommendation. The plan should also include the target date and the official responsible for implementation of the recommendation. If the recommendation is not implemented at the end of 90 days (after January 3, 2006), it will be referred to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.

Report Fraud, Waste, Abuse, and Mismanagement



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