

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



## **AUDIT REPORT**

**U.S. Fish and Wildlife Service  
Federal Assistance Grants  
Administered by the  
State of Oregon,  
Department of Fish and Wildlife,  
from July 1, 2001, through  
June 30, 2003**

**Report No. R-GR-FWS-0012-2004  
SEPTEMBER 2005**



# United States Department of the Interior

## OFFICE OF INSPECTOR GENERAL

External Audits

12030 Sunrise Valley Drive, Suite 230  
Reston, Virginia 20191

September 2, 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 State of Oregon, Department of Fish and Wildlife, from July 1, 2001, through June 30, 2003 (No. R-GR-FWS-0012-2004)

This report presents the results of our audit of costs incurred by the State of Oregon, Department of Fish and Wildlife (Department) under Federal Assistance grants from the U.S. Fish and Wildlife Service (FWS). The audit included claims that totaled approximately \$39.5 million on FWS grants that were open during the State's fiscal years ended June 30, 2002 and 2003 (see Appendix 1). The audit also covered the Department's compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of State fishing and hunting license revenues and the reporting of program income.

We found that the Department complied with applicable grant accounting and regulatory requirements except for the following: a potential diversion of license revenues of \$1.6 million; a drawdown of \$67,000 based on an advance payment; personal property management deficiencies; a lack of project level accounting on one grant; and internal control weaknesses.

Our draft audit report contained an additional finding regarding the use of Federal Assistance funds to maintain lands acquired under the Land and Water Conservation Fund Act (Act). However, since FWS has now determined that the Act does not prohibit the use of Federal Assistance funds for this purpose, we have excluded the finding from the final report.

FWS Region 1 provided a response to the draft of this report on July 22, 2005, which included a copy of the Department's June 23, 2005 response to the FWS. FWS generally concurred with the recommendations. We summarized the FWS and Department responses after the recommendations and added our comments regarding the responses. The status of the recommendations is summarized in Appendix 3.

In accordance with the Departmental Manual (361 DM 1), please provide us with your written response to the recommendations included in this report by December 1, 2005. Your response should include the information requested in Appendix 3. If you have any questions regarding this report, please contact Mr. Robert Leonard, Audit Team Leader, at (916) 978-5646, or me at (703) 487-5345.

cc: Regional Director, Region 1  
U.S. Fish and Wildlife Service

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# Introduction

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## Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act (Acts) <sup>1</sup> authorize the U.S. Fish and Wildlife Service (FWS) to provide Federal Assistance grants to states to enhance their sport fish and wildlife programs. The Acts provide for FWS to reimburse the states up to 75 percent of the eligible costs incurred under the grants. The Acts 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.

## Objectives, Scope, and Methodology

The objectives of our audit were to evaluate:

- The adequacy of the Oregon Department of Fish and Game (Department) accounting system and related internal controls;
- The accuracy and eligibility of the direct and indirect costs claimed under the Federal Assistance grant agreements with FWS;
- The adequacy and reliability of the Department's hunting and fishing license fees collection, certification, and disbursement processes;
- The adequacy of the Department's asset management system and related internal controls with regard to purchasing, control, and disposal;
- The adequacy of the State's compliance with the Acts' assent legislation requirements; and
- Other issues considered sensitive and/or significant by FWS.

We performed our audit at the Department's headquarters in Salem, Oregon. The audit work at the Department included claims that totaled approximately \$39.5 million on 144 of the 148<sup>2</sup> FWS grants that were open during the State's fiscal years (SFYs) ended June 30, 2002 and 2003 (see Appendix 1). We also visited two regional offices, three wildlife areas and four fish hatcheries (see Appendix 2).

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 an examination of evidence supporting selected expenditures charged by the Department to the grants, interviews with employees to ensure that personnel costs charged to the grants were supportable, and a review of the Department's use of hunting and fishing license revenues to determine whether the revenues had been used for the administration of the Department. In addition, we reviewed the accounting system and related internal controls over the grantee's financial management system and transactions related to purchases, other direct

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<sup>1</sup> As amended 16 U.S.C. § 669 and 16 U.S.C. § 777, respectively

<sup>2</sup> There were no costs claimed on 4 of the 148 grants during the audit period.

costs, drawdowns of reimbursements, in-kind contributions, program income, and equipment. We did not evaluate the economy, efficiency, or effectiveness of the Department's operations. We also relied on the work of the auditors (State Auditors) that conducted the State of Oregon Single Audits for SFYs 2002 and 2003, to the extent possible, in order to avoid a duplication of effort. Based on our review of the audit work of the State Auditors, we were able to reduce the amount of our internal control testing and reduce the amount of audit work in the areas of hunting and fishing license fee revenues and payroll and fringe benefit expenditures.

## **Prior Audit Coverage**

On August 4, 1999, we issued audit report No. 99-E-727 "U.S. Fish and Wildlife Service Federal Aid Grants to the State of Oregon Department of Fish and Wildlife for Fiscal Years Ended June 30, 1995, and 1996." The report questioned grant expenditures of \$215,751 and discussed various regulatory and grant compliance issues, the potential diversion of license revenue to the animal damage control program, and other matters.

In February 2003 and February 2004, the State Auditors issued Single Audit reports on the State of Oregon for SFY's 2002 and 2003, respectively. The audits included selected Department financial accounts and transactions.<sup>3</sup> The audits did not question any costs relative to the FWS Federal Assistance grant programs. However, the audits did identify two financial statement findings regarding license sales, as follows: (1) the Department did not have a process in place to review point of sale (POS) cancellations and (2) the Department headquarters licensing office did not perform reconciliations between the POS licensing system and the cash register system for fax and mail order license sales. The State Auditors also issued 13 other management letters and audit reports to the Department within the past 5 years.

We reviewed these reports and followed up on all significant findings related to the FWS Federal Assistance grant funds and programs to determine whether they had been resolved. We determined that the Department has not implemented the State Auditors' recommendation to reconcile the POS licensing system and the cash register system for fax and mail order license sales. This finding is addressed in the Results of Audit section of this report.

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<sup>3</sup> The State Auditors reviewed the following Department accounts: hunter and angler licenses and fees; federal revenues; employee payroll and fringe benefits (retirement contributions; and medical, dental, and life insurances); professional services; and agency program-related supplies.

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## Results of Audit

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We found that the Department was generally in compliance with applicable regulatory and grant accounting requirements with respect to the following:

- The Department's accounting system and related internal controls adequately and accurately accounted for grant and license fee receipts and disbursements.
- The Department's direct and indirect costs claimed under the Federal Assistance grant agreements with FWS were adequately recorded and supported.
- The Department's hunting and fishing license fees collection, certification, and disbursement processes were adequate and reliable.
- The State had adequate assent legislation in place that prohibited the use of license fees for any purposes other than the administration of the Department.

However, we identified the following issues:

- A. The Oregon Legislature enacted legislation that could result in the diversion of license revenues of about \$1.6 million.
- B. The Department did not account for grant costs at the project level as required by the grant agreement for one of the grants we reviewed.
- C. The Department made a drawdown of \$67,000 based on an advance payment to another State agency before ensuring that the work required under the grant was actually completed.
- D. The Department's asset management system for personal property (equipment) needs to be improved.
- E. The Department had internal control weaknesses in the areas of (1) the reconciliation of the POS and cash register systems for fax and mail order license sales and (2) access to the general support computer system.

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### A. Potential Diversion of License Revenues

The Oregon Legislature mandated that the net proceeds from the sale of the Department's Portland headquarters building be deposited in the General Fund. Since the acquisition of the building was financed with hunting and fishing license and tag revenues, the legislation would result in the diversion of such revenues.

Federal regulations (50 CFR § 80.4) provide that revenues from license fees paid by hunters and fishermen shall not be diverted to purposes other than the administration of the State fish and

wildlife agency. In addition, the Oregon Revised Statutes (ORS 496.300) provides that all moneys in the State Wildlife Fund, which receives hunting and fishing license revenues, be appropriated continuously to the State Fish and Wildlife Commission to carry out the State's wildlife laws.

According to the regulations (50 CFR 80.4), license revenues include income from the sale of real property acquired with license revenues. A diversion of license revenues occurs when any portion of these revenues are used for any purpose other than the administration of the State fish and wildlife agency. If a diversion occurs, the State becomes ineligible to participate under the Acts from the date the FWS Director declares the diversion until the diverted license revenues are restored or an equal amount is returned and made available for the administration of the State fish and wildlife agency.

In 2001, the Oregon Legislature enacted Senate Bill 50, which required the Department to sell its Portland headquarters building and to relocate the office staff to Salem. The legislation also required that the net proceeds from the sale be used to pay for the relocation costs and that any remaining proceeds be deposited to the General Fund. The Department sold the office building in July 2003 for \$6.5 million and the relocation costs, as of February 2005<sup>4</sup>, were \$4.9 million, leaving net proceeds of \$1.6 million.

A diversion of \$1.6 million in license revenues will occur if the net proceeds from the sale of the Portland headquarters building are deposited in the General Fund. This would result in the State becoming ineligible to participate in the programs under the Acts. Department officials have prepared a bill for submittal to the Legislature that proposes revising the language in the legislation to credit the net proceeds to the State Wildlife Fund, which is used for hunting and fishing license revenues.

### **Recommendation**

We recommend that FWS monitor the Department's efforts to have the legislation modified so that the net proceeds remaining from the sale of the Portland headquarters building are retained in the State Wildlife Fund. FWS will need to determine whether the Department is ineligible to participate in the Acts' programs if the proposed legislation is not enacted and net proceeds are deposited into the General Fund.

### **Department Response**

The Department stated that it concurred with the finding and recommendation and was optimistic that the bill would be passed. The Department further stated that the net proceeds would remain within the State Wildlife Fund.

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<sup>4</sup> The Department has not made a final determination of the total relocation costs.

## **FWS Response**

FWS stated that it concurred with the recommendation and with the Department's effort in submitting the bill to ensure that the proceeds from the sale of the Portland headquarters office remain in the State Wildlife Fund.

## **OIG Comments**

While FWS concurred with the recommendation and the Department's response, additional information is needed concerning the specific actions taken or planned to resolve the finding and to implement the recommendation. This information should be included in the corrective action plan.

## **B. Project Level Accounting**

The Department did not account for grant costs at the project level on one of the eight grants where project level accounting was required by the grant agreements. The Southwest Oregon Research grant (No. W-90-R-9), in the amount of \$361,794, was comprised of three separate project components (biology of black bears, ecology of mountain lions, and biology of black tailed-deer), each having a separate budget. Instead of reporting costs for each project so that actual costs could be compared to budgeted costs, the Department accounted for and reported costs in total at the grant level.

Title 43 CFR § 12.70(c) requires a grantee to "Obtain approval of the awarding agency whenever any of the following changes is anticipated... (ii) Unless waived by the awarding agency, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget, whenever the awarding agency's share exceeds \$100,000."

Although the Department has an internal recordkeeping system to accumulate and track costs at the project level, the Department's program staff did not request the accounting staff to establish separate project cost accounting codes for the grant. As a result, the Department was unable to provide FWS with an accurate record of the total costs of each project component for the Southwest Oregon Research grant, and we could not determine whether the Department was in compliance with the requirements of 43 CFR §12.70(c).

## **Recommendation**

We recommend that FWS require the Department to account for and report grant costs at the project level for the Southwest Oregon Research grant.

## **Department Response**

The Department stated that it "somewhat concurred" with the finding and recommendation, adding that FWS did not notify the Department of the project level accounting requirement until after the Department had signed the agreement. The



Department also stated that, effective July 1, 2005, it would identify cost accounting at the sub-study or project level for the remaining balance of identified work covered under this 5-year grant.

### **FWS Response**

FWS stated that it concurred with the recommendation, it has required project level accounting for the grant and the Department has complied with the requirement. FWS also acknowledged that it had not notified the Department of the project level accounting requirement until about 8 months after the Department signed the agreement.

### **OIG Comments**

FWS and the Department concurred with the recommendation and took actions to implement project level accounting for this grant. Therefore, we consider the finding resolved and the recommendation implemented.

## **C. Drawdown Made on Basis of a Payment Advance to Another State Agency**

The Department made a drawdown of Federal Assistance grant funds before ensuring that the work required under the grant had been performed. Grant No. F-182-C-1 involved a \$118,667 cooperative agreement project in which the Oregon State Marine Board (OSMB) would provide a facilities engineer to plan, design, and coordinate motor boat access projects. The FWS was to contribute \$89,000 and the OSMB was to contribute \$29,667 as the State match. At OSMB's request, the Department provided the \$89,000 in February 2002. The Department then made a drawdown of \$66,750 in April 2002. However, the Department made the drawdown without any OSMB financial reports or other data showing that OSMB had incurred costs on the project and that the State match was being met.<sup>5</sup>

The regulations (50 CFR § 80.15 (a) and 80.16) state that all costs must be supported by source documents or other records as necessary to substantiate the application of funds and that payments shall be made for the federal share of allowable costs incurred by the State in accomplishing approved projects. In addition, 43 CFR 12.61(c) allows grantees to be paid in advance provided they maintain or demonstrate the willingness to minimize the time elapsed between the transfer of funds and their disbursement by the grantee.

This condition occurred because a FWS official had advised the Department's accounts receivable accountant that the Department could (1) receive reimbursement for \$66,750 (75 percent of the federal share) since it had paid out funds to OSMB and (2) collect the remaining 25 percent of the federal share upon receipt of the documentation of the in-kind match. The FWS official later told us that he gave this advice to the Department under the assumption that OSMB had already provided expenditure data to support the Department's \$89,000 payment.

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<sup>5</sup> Another drawdown of \$22,250 was made in December 2003 after OSMB provided financial reports in October 2003 showing that the work was completed and that its total grant expenditures exceeded the match requirement.

## **Recommendation**

We recommend that FWS instruct the Department that drawdowns should be made only when supported by documentation of the costs incurred and should not be made for advances to other State agencies for services to be provided.

## **Department Response**

The Department stated that it concurred with the finding and recommendation and that it had implemented corrective action in regards to advance payments or drawdowns before services are performed to accomplish the grant objectives.

## **FWS Response**

FWS stated that it concurred with the recommendation and that the Department's proposals to implement the recommendation would be considered in the corrective action plan.

## **OIG Comments**

While FWS and the Department concurred with the recommendation, FWS stated that the Department's proposal to implement the recommendation "will be considered" in the corrective action plan. Therefore, additional information is needed on the specific actions taken or planned to resolve the finding and implement the recommendation. This information should be included in the corrective action plan.

## **D. Personal Property Management**

We selected a sample of 70 personal property (equipment) items that were acquired with Federal Assistance funds and license revenues for review during our site visits. Of the 70 items, 54 items cost over \$5,000 and 16 items cost under \$5,000.

We could not find 11 items, valued at \$93,200 at the locations identified on the Department's inventory listing. The missing equipment included nine items costing \$64,600 at the Northwest Region office as follows: seven hand-held tag detectors (\$42,900), a 30-foot trailer (\$14,000), and a plotter (\$7,700). In addition, a 28-foot boat costing \$21,000 that should have been at the High Desert Region office was located at the Round Butte Fish Hatchery, and a tractor costing \$7,600 that was supposed to be at the Jewell Meadows Wildlife Area was located at the Klaskanine Hatchery. There was no documentation showing that these 11 items had been loaned or transferred to other locations.

The regulations (50 CFR § 80.18) and the Service Manual (522 FW 1.16) require that the State be responsible for the accountability and control of all assets to assure that they are used for the purpose for which they were acquired throughout their useful life. Also, 50 CFR § 80.19 requires the State to maintain current and complete property records. In addition, the Division's Administrative Services Policies and Procedures ASD-102 states that Regional Managers and Division Administrators are responsible for ensuring that State property is appropriately issued,

monitored, and returned and another Division document entitled “Property Control” states that Division officials must use Division property disposition or transfer request forms to transfer both State property and federally funded property.

We believe these conditions occurred because the Northwest Region, High Desert Region, and Jewell Meadows officials did not maintain any formal property records, such as sign in/out registers, to document the location of the missing equipment that had been loaned or transferred to other sites.<sup>6</sup> As a result, the Department could not ensure that equipment items purchased with Federal Assistance grant funds and license funds were adequately safeguarded and were being utilized for the intended purpose of the grants or other fish and wildlife purposes.

### **Recommendation**

We recommend that FWS require the Department to resolve the issues regarding (1) the property on the Department’s inventory listing that could not be located at the Northwest Region and (2) the need to maintain formal property records when equipment assigned to a specific location is loaned or transferred to other locations.

### **Department Response**

The Department stated that it concurred with the finding and recommendation and it is reviewing its current process and system needs for inventory and asset tracking. It further stated that its review will focus on the current system being used, current policies and procedures, and updated systems available for asset management and tracking.

### **FWS Response**

FWS stated that it concurred with the recommendation and that the Department’s proposals to implement the recommendation would be considered in the corrective action plan.

### **OIG Comments**

While FWS and the Department concurred with the recommendation, FWS said that the Department’s proposal to implement the recommendation “will be considered” in the corrective action plan. Therefore, additional information is needed concerning the specific actions taken or planned to resolve the finding and to implement the recommendation. This information should be included in the corrective action plan.

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<sup>6</sup> Subsequent to our exit conference, Northwest Region officials provided a schedule showing the location of the nine equipment items that were missing at the time of our site visit; however, the officials did not provide any formal property records to document the location of the equipment items that were loaned to the other sites.

## **E. Internal Control Weaknesses**

The State Auditor's fiscal years 2002 and 2003 Single Audits both included a finding that the Department's licensing office does not perform a reconciliation between the POS licensing system and the cash register system for fax and mail order license sales. In addition, we found that the access controls to the Department's general support computer system (network) were not working as intended. These two internal control weaknesses are discussed in the following paragraphs.

### **Fax and Mail Order License Sales Reconciliations**

The Department uses the POS licensing system to issue hunting and fishing licenses and generate the license or tag, and then uses a cash register system to record the receipt of payment. The cash registers record the revenue received from the sales and this information produces the daily revenue entry into the Department's financial system. However, the two systems are not reconciled to ensure that the licenses generated in the POS system match the revenue received and recorded in the cash registers.

Sound accounting controls generally include reconciliations of related data. We found that the Department did not perform a reconciliation between the POS licensing system where the documents are issued and the cash register system where the revenues are recorded. Department officials said that they have not developed a system to enable the reconciliation of the two systems due to the difficulty in matching licenses issued to revenues received during heavy processing days. Although the revenues are deposited the day they are received, a license may not be processed and issued through the POS system until the following day.

The State Auditor's reports concluded that the Department is not able to reconcile revenues received to actual licenses issued. The reports further stated that the absence of this control increases the risk of employee fraud because a license can be issued through the POS licensing system without the sale being recorded in the cash register system. The report recommended that the Department strengthen its controls over cash receipts by reconciling cash register sales to the licensing system to ensure that all cash receipts have been properly accounted for. Department officials are aware of this weakness and are in the process of preparing a plan to replace the current licensing system.

### **Computer Access Controls**

We performed a limited review on the logical access controls for the automated systems<sup>7</sup> used in accounting for and tracking FWS Federal Assistance grant expenditures and hunting and fishing license sales. The review focused on controls in place to ensure the deactivation of user access privileges to the automated systems when employees left the Department or no longer needed the privileges to perform their jobs.

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<sup>7</sup> The systems included in the review were the Oregon State Financial Management System (SFMS), the Oregon State Payroll System (OSPS), the automated POS licensing system, and the Department's general support system (network).

Industry standards and Department policy dictate that an employee's access privileges be removed in a timely manner when these privileges are no longer required to perform day-to-day job functions. We found that the Department could make improvements in its controls over access to the Department's network. Of the 681 user accounts identified with access privileges to the Department's network, we identified 90 active network user accounts that should have been deactivated because the employees had left the organization.

We believe this condition occurred primarily because the Department's Information Systems Division staff were not notified promptly of employee departures/terminations and were not authorized to cancel system access without such notification. As a result, the Department's procedures did not provide reasonable assurance that computer resources such as data files and applications were protected against unauthorized modification, disclosure, and loss.

### **Recommendations:**

We recommend that FWS:

1. Ensure that the Department acquires a new POS licensing system that will strengthen existing controls over cash receipts by providing features that allow for reconciling cash register sales to the licensing system to ensure that all cash receipts have been accounted for properly. If a new system is not acquired, FWS should ensure that the Department performs reconciliations of cash register receipts to the current licensing system.
2. Revise procedures to ensure prompt notification and removal of system access when an employee resigns or when an employee's duties no longer require access to the Department's system.

### **Department Response**

The Department did not specifically state whether it agreed or disagreed with the findings and recommendations. Regarding recommendation 1, the Department stated that it had issued a request for proposal to replace the existing point of sale licensing system because reprogramming the current cash register system and/or the POS system to provide increased reconciliation functions would not be cost effective. Regarding recommendation 2, the Department stated that the Information Systems Division would be provided with a list of monthly terminations from the State personnel system to verify the termination information that is also provided manually. The Department further stated that the Information Systems Division's security policies were updated on April 1, 2005.

### **FWS Response**

FWS stated that it concurred with the recommendations and that the Department's proposals to implement the recommendations would be considered in the corrective action plan.

### **OIG Comments**

FWS concurred with the recommendations, and stated that the Department's proposals to implement the recommendations "will be considered" in the corrective action plan.

Therefore, additional information is needed concerning the actions taken or planned to resolve the finding and to implement the recommendations. This information should be included in the corrective action plan.

**OREGON DEPARTMENT OF FISH AND WILDLIFE  
FINANCIAL SUMMARY OF REVIEW COVERAGE  
JULY 1, 2001 THROUGH JUNE 30, 2003**

<u>Grant No.</u>	<u>Grant Amount</u>	<u>Claimed Costs[1]</u>	<u>Grant No.</u>	<u>Grant Amount</u>	<u>Claimed Costs[1]</u>
F-97-R-28	\$74,071	\$58,738	F-111-D-198	155,375	148,060
F-97-R-29	122,097	99,625	F-111-D-199	567,200	485,893
F-97-R-30	123,337	105,407	F-111-D-200	26,835	28,366
F-104-R-22	183,293	172,275	F-111-D-201	200,000	186,108
F-104-R-23	191,746	187,033	F-111-D-202	38,660	30,208
F-104-R-24	193,694	161,737	F-111-D-203	191,000	184,230
F-108-R-22	254,228	207,234	F-111-D-204	46,000	45,206
F-108-R-23	271,448	135,182	F-111-D-205	52,800	0
F-108-R-24	158,420	136,226	F-111-D-206	30,000	29,456
F-111-D-168	149,900	139,370	F-111-D-207	100,000	112,381
F-111-D-169	265,600	253,319	F-111-D-208	66,000	0
F-111-D-170	69,000	72,545	F-111-D-209	78,000	64,084
F-111-D-171	141,425	141,425	F-111-D-210	95,000	72,211
F-111-D-175	144,380	171,470	F-111-D-211	115,000	111,652
F-111-D-182	164,800	177,149	F-111-D-212	65,000	52,753
F-111-D-185	160,000	0	F-111-D-213	28,700	23,992
F-111-D-186	114,500	119,417	F-115-R-20	271,280	271,280
F-111-D-188	13,000	20,100	F-115-R-21	289,513	289,513
F-111-D-190	631,250	840,043	F-115-R-22	292,102	291,561
F-111-D-192	200,291	216,437	F-119-R-17	272,820	272,820
F-111-D-193	136,000	142,772	F-119-R-18	332,035	329,249
F-111-D-194	35,000	30,445	F-119-R-19	333,121	317,356
F-111-D-195	97,200	100,589	F-121-D-16	1,043,805	995,841
F-111-D-196	37,500	32,950	F-121-D-17	1,116,355	1,027,823
F-111-D-197	165,000	163,955	F-121-D-18	1,113,991	933,495

**OREGON DEPARTMENT OF FISH AND WILDLIFE  
FINANCIAL SUMMARY OF REVIEW COVERAGE  
JULY 1, 2001 THROUGH JUNE 30, 2003**

<u>Grant No.</u>	<u>Grant Amount</u>	<u>Claimed Costs[1]</u>	<u>Grant No.</u>	<u>Grant Amount</u>	<u>Claimed Costs[1]</u>
F-128-R-15	426,342	412,604	F-163-R-8	406,385	366,978
F-128-R-16	455,219	452,194	F-165-D-2	50,000	0
F-128-R-17	459,848	459,848	F-165-D-3	145,044	35,743
F-136-R-14	140,394	127,458	F-166-D-4	1,892,472	1,780,790
F-136-R-15	149,904	143,397	F-166-D-5	2,079,983	1,965,528
F-136-R-16	211,422	180,358	F-166-D-6	2,103,891	2,020,752
F-138-AE-14	317,701	392,032	F-167-R-2	243,770	238,165
F-138-AE-15	339,221	429,509	F-167-R-3	247,196	241,710
F-138-AE-16	359,110	342,828	F-168-R-4	51,127	50,819
F-144-R-12	139,466	136,336	F-168-R-5	55,360	52,887
F-144-R-13	148,973	145,672	F-168-R-6	55,913	55,314
F-144-R-14	152,351	149,173	F-171-R-3	696,008	698,743
F-154-R-7	232,762	187,087	F-171-R-4	743,152	742,504
F-154-R-8	204,416	153,574	F-171-R-5	849,348	823,370
F-154-R-9	218,262	218,262	F-177-D-2	108,600	99,205
F-157-R-10	115,119	106,109	F-177-D-3	28,091	28,091
F-157-R-8	118,272	94,883	F-177-D-4	12,001	4,835
F-157-R-9	114,151	101,363	F-178-R-2	71,491	52,377
F-160-R-6	83,028	83,028	F-178-R-3	76,332	72,921
F-160-R-7	88,791	32,945	F-178-R-4	77,087	76,006
F-160-R-8	89,688	73,758	F-181-D-1	124,362	120,495
F-162-R-6	95,385	48,897	F-181-D-2	132,711	128,628
F-162-R-7	115,483	106,069	F-181-D-3	123,894	105,522
F-162-R-8	116,759	78,318	F-182-C-1	118,667	148,285
F-163-R-6	378,500	351,678	F-183-D-1	39,840	24,527
F-163-R-7	404,138	393,637	F-183-D-2	40,245	24,065



**OREGON DEPARTMENT OF FISH AND WILDLIFE  
FINANCIAL SUMMARY OF REVIEW COVERAGE  
JULY 1, 2001 THROUGH JUNE 30, 2003**

<u>Grant No.</u>	<u>Grant Amount</u>	<u>Claimed Costs[1]</u>	<u>Grant No.</u>	<u>Grant Amount</u>	<u>Claimed Costs[1]</u>
F-184-T-1	109,108	101,324	W-71-HS-30	477,490	389,971
FW-18-D-25	181,500	175,256	W-71-HS-31	592,196	657,941
FW-18-D-26	140,684	134,882	W-71-HS-32	600,047	672,126
FW-20-T-17	275,297	248,473	W-72-D-25	442,003	438,044
FW-20-T-18	284,561	257,246	W-72-D-26	396,644	396,644
FW-20-T-19	290,456	230,569	W-73-D-23	231,900	228,815
FW-21-D-16	38,534	30,039	W-73-D-24	228,335	225,669
FW-21-D-17	35,483	34,800	W-87-R-18	384,502	234,592
W-9-D-60	306,500	289,742	W-87-R-19	154,949	154,936
W-9-D-61	261,809	252,565	W-88-HS-9	87,500	87,500
W-22-D-56	630,000	473,722	W-88-HS-10	88,859	88,859
W-22-D-57	566,099	373,413	W-88-HS-11	87,500	32,810
W-32-D-21	285,999	284,341	W-90-R-8	572,809	534,222
W-32-D-22	233,655	229,846	W-90-R-9	361,794	359,210
W-38-D-49	1,269,354	1,177,741	W-96-C-2	384,715	240,285
W-38-D-50	1,435,101	1,045,354	W-96-C-3	190,623	72,083
W-45-D-50	470,000	456,880	W-97-R-2	91,848	90,100
W-45-D-51	428,770	414,845	W-97-R-3	81,496	75,992
W-46-D-47	116,384	109,804	W-98-R-1	649,935	616,218
W-46-D-48	105,616	104,092	W-98-R-2	<u>786,230</u>	<u>786,230</u>
W-47-D-48	211,000	191,470		\$42,792,491	\$39,484,628
W-47-D-49	186,798	186,504			
W-48-D-48	216,556	212,876			
W-48-D-49	174,723	174,723			
W-55-D-42	195,375	191,814			
W-55-D-43	186,307	171,802			

[1] The amounts shown include the Department's incurred costs and the in-kind contributions during the audit period.

**OREGON DEPARTMENT OF FISH AND WILDLIFE  
SITES VISITED**

**Headquarters**

Department of Fish and Wildlife, Salem, OR

**Regions**

High Desert Region, Bend, OR

Northwest Region, Clackamass, OR

**Wildlife Areas**

Jewell Meadows

Sauvie Island

White River

**Fish Hatcheries**

Klaskanine

Oak Springs

Round Butte

Wizard Falls

**OREGON DEPARTMENT OF FISH AND WILDLIFE  
STATUS OF AUDIT FINDINGS  
AND RECOMMENDATIONS**

Recommendations	Status	Action Required
A, C, D, E.1, and E.2	Management Concur; Additional Information Needed	Provide a corrective action plan that identifies the actions taken or planned to resolve the findings and implement the recommendations. The plan should also include the target date and the official responsible for implementation of each recommendation. The unimplemented recommendations remaining at the end of 90 days (after December 1, 2005) will be referred to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.
B	Finding Resolved and Recommendation Implemented	None

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