



**Department of the Interior
Office of Inspector General**

AUDIT REPORT

**U.S. Fish and Wildlife Service Federal
Assistance Grants Administered by the
State of Nevada, Department of Wildlife,
from July 1, 2002, Through June 30, 2004**

Report No. R-GR-FWS-0011-2005

September 2006

This report contains information that is exempt from public disclosure pursuant to exemption 2 of the Freedom of Information Act (FOIA), 5 U.S.C. § 552 (b)(2).



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL

12030 Sunrise Valley Drive, Suite 230
Reston, Virginia 20191

September 29, 2006

AUDIT REPORT

Memorandum

To: Director
U.S. Fish and Wildlife Service

From: Christina M. Bruner *Christina M. Bruner*
Director of External Audits

Subject: Final Audit Report on the U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Nevada, Department of Wildlife, from July 1, 2002, Through June 30, 2004 (No. R-GR-FWS-0011-2005)

This audit report presents the results of our audit of costs incurred by the State of Nevada (state), Department of Wildlife (Department) under Federal Assistance grants from the U.S. Fish and Wildlife Service (FWS). The audit included total reported outlays of approximately \$21.3 million on FWS grants that were open during the state fiscal years (SFYs) ended June 30 of 2003 and 2004 (see appendix 1). The audit also evaluated Department compliance with applicable 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 found that the Department complied, in general, with applicable grant accounting and regulatory requirements. However, we questioned \$1,991 in costs and identified weaknesses in the reporting of program income, the asset management system, hunting and fishing license certification process, and financial management system.

FWS California and Nevada Operations Office provided a response to the draft of this report on June 20, 2006. The FWS response included a copy of the Department's response. We summarized the FWS and Department responses after the recommendations, added our comments on the responses, and summarized the status of the recommendations in appendix 3.

Please respond in writing to the findings and recommendations included in this report by December 29, 2006. Your response should include information on actions taken or planned, target completion dates, and title of officials responsible for implementation.

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: Deputy CNO Manager, California and Nevada Operations Office, 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 FWS to provide Federal Assistance grants to states to enhance their sport fish and wildlife restoration programs. The Acts allow 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 fish and game department.

Objectives

Our audit objectives were to determine whether the Department:

- claimed the costs incurred under Federal Assistance Program grants in accordance with the Acts and related regulations, FWS guidelines, and grant agreements;
- used state hunting and fishing license revenues solely for fish and wildlife program activities; and
- reported and used program income in accordance with federal regulations.

Scope

The audit work included claims that totaled approximately \$21.3 million on 47 FWS grants that were open during SFYs ended June 30 of 2003 and 2004 (see appendix 1). We performed our audit at Department headquarters in Reno, Nevada. We visited two regional offices, five field offices, five wildlife areas, and two fish hatcheries (see appendix 2). This audit was performed to supplement, not replace, the audits required by the Single Audit Act of 1984, as amended, and the Office of Management and Budget Circular A-133.

Methodology

We performed our audit in accordance with the “Government Auditing Standards” issued by the Comptroller General of the United States. We tested records and performed other auditing procedures that we considered necessary under the circumstances. We examined the evidence supporting selected expenditures charged to the grants by the Department, interviewed Department employees to ensure that personnel costs charged to the grants were supportable, and determined whether the Department used hunting and fishing license revenues solely for sport fish and wildlife program purposes. To the extent possible, we relied on the work of the certified

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

public accounting firm that performed the SFYs 2003 and 2004 Single Audits to avoid duplication of audit effort. We did not evaluate the economy, efficiency or effectiveness of the Department operations.

We selected a judgmental sample of transactions for substantive testing based on an initial assessment of risk. We reviewed transactions and supporting documentation related to purchases, other direct costs, drawdowns of reimbursements, in-kind contributions, program income, equipment, and other property. We did not project the results of substantive tests to the total population of recorded transactions. We also reviewed the financial management systems for labor and license fees to identify the relevant internal controls over transactions recorded in those systems and to test the operation and reliability of those controls.

Prior Audit Coverage

On February 26, 2003, we issued an advisory report titled, “Costs Claimed by the State of Nevada, Department of Conservation and Natural Resources, Division of Wildlife Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996 through June 30, 1998.” We followed up on all significant findings in the advisory report and determined that all findings were fully resolved.

We reviewed Nevada’s Comprehensive Annual Financial Reports and Single Audits for SFYs 2003 and 2004. The Sport Fish Restoration and Wildlife Restoration Programs were not selected for compliance testing in the SFY2003 Single Audit but were selected for compliance testing in the SFY2004 Single Audit. The SFY2004 Single Audit did not contain any findings that would directly impact Department FWS Federal Assistance grants.

We also reviewed two audit reports issued by the Nevada Department of Administration, Division of Internal Audits. The August 6, 2002 report addressed Department compliance with specific laws, regulations, guidelines, and contract stipulations. The October 3, 2002 report addressed the efficiency and effectiveness of Department management of its law enforcement and administrative services staffs. Neither of the audit reports included any findings that directly impacted FWS Federal Assistance grants.

RESULTS OF AUDIT

Audit Summary

We found that the Department complied, in general, with selected grant agreement provisions and requirements of the Acts, regulations, and FWS guidance and that state hunting and fishing license revenues were used solely for the Department's fish and wildlife program activities.

We also identified the issues listed below, including \$1,991 in questioned costs. We discuss these findings in more detail and recommend corrective actions in the findings and recommendations section.

- **Questioned Costs: Unnecessary and unallocable costs.** We questioned \$1,991 in moving and entertainment costs.
- **Unauthorized use of cost sharing/matching.** Under one of the grant programs, the Department did not request or receive authorization from FWS to use the cost sharing/matching alternative for reporting program income of \$71,260.
- **Inadequate equipment controls.** The Department's controls over equipment were not adequate to ensure compliance with applicable acquisition and control requirements.
- **Inadequate hunting and fishing license certifications.** The Department eliminated potential duplicate license holders from its certifications based on an outdated statistical survey. In addition, the Department did not retain the detail records to support the totals shown on the hunting and fishing license certifications.
- **Inadequate protection of local area network.** [FOIA Exemption 2-high]

Findings and Recommendations

We address each finding in detail below.

A. **Questioned Costs: Unnecessary and Unallocable Costs**

The Department charged costs of \$1,991 that were not allocable to the FWS Federal Assistance grants or were not necessary to conduct the grant program.

The Department charged to Fisheries Management Grant F-20-38 moving costs of \$2,947 to relocate the Fisheries Bureau Chief from Spring Creek, Nevada, to Reno, Nevada. We believe that the moving costs should have been allocated based on the employee's actual duties. The employee's work performance standards indicated about 65 percent of his duties are related to FWS Federal Assistance grants and the remaining 35 percent are

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related to other duties. We believe moving costs of \$1,031 ($\$2,947 \times .35$) should be considered questioned costs.

In addition, the Department charged meal costs of \$960 for a dinner and reception for hunter and angler education volunteers and their guests, as follows: \$720 to Hunter Education Grant W-51-HS-28 and \$240 to Aquatic Education Grant F-30-AE-14. The meals were not included in the grant budgets and appeared to benefit neither grant directly.

Title 50 C.F.R. §§ 80.15 and 80.16 state that (1) allowable costs are limited to those that are necessary and reasonable for accomplishment of approved project purposes and are in accordance with the cost principles of OMB Circular A-87 and (2) payments shall be made for the federal share of allowable costs incurred by the state in accomplishing approved projects. In addition, OMB Circular A-87, Attachment A, item C.3.a, states “a cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such a cost objective in accordance with the relative benefits received.” Further, OMB Circular A-87, attachment B, item 14, states that entertainment costs, such as social activities, are unallowable.

Charges to the three FWS Federal Assistance grants discussed above were overstated by \$1,991.

Recommendation

We recommend that FWS resolve the questioned costs of \$1,991 for charges to the three grants that did not appear to be properly allocable or necessary.

Department Response

The Department stated that according to time sheets for the Fisheries Bureau Chief, most of his time is spent on the Federal Assistance projects. Therefore, they believe the costs of his move should be reimbursed. It also stated that the \$720 of meal costs charged to the Hunter Education Grant was eligible for FWS reimbursement because training and awards dinners were in the grant objectives. It did agree that the \$240 of meal costs charged to the Aquatic Education Grant was not eligible for reimbursement.

FWS Response

FWS officials concurred with the findings and recommendation to resolve the questioned moving costs. They also concurred with the questioned meal costs charged to the Aquatic Education Grant but believed that the meal costs charged to the Hunter Education Grant were grant-related.

OIG Comments

Although FWS concurred with part with our finding, we consider the recommendation unresolved because they did not agree with the entire finding. Additional information is needed in the corrective action plan concerning the specific actions taken or planned to resolve the findings and implement the recommendation.

B. Unauthorized use of cost sharing/matching

The Department used but did not request or receive authorization from FWS to use the cost sharing/matching alternative for reporting program income received under Nevada Wildlife Management Area System Grant FW-4-D-10. The cost sharing/matching alternative does not require reduction of total allowable costs to account for program income. Under the deductive method, which is the method ordinarily used to account for program income, total allowable costs are reduced by the amount of program income.

The SFY2004 grant agreement, dated August 22, 2003, authorized federal reimbursement of up to \$836,266 and indicated that the Department would use the deductive alternative for reporting program income. The Department correctly reported program income under the deductive alternative for the SFY2003 Grant FW-4-D-9. However, the Department reported program income of \$71,260 using the cost sharing or matching alternative in its Financial Status Report (FSR) for the SFY2004 Grant FW-4-D-10 without approval.

Under Title 43 C.F.R. § 12.65(g), program income ordinarily shall be deducted from total allowable costs to determine the net allowable costs. When authorized, program income may be added to the funds committed to the grant agreement by the federal agency and the grantee or used to meet the grant agreement's cost sharing or matching requirement. We believe the Department did not request approval to use the cost sharing/matching alternative because it was unaware of the federal regulation requiring such approval.

The Department did not comply with the program income reporting requirements. At our exit conference the Wildlife Diversity Chief told us that the deductive method should have been used to report the program income for the SFY2004 grant and that a revised FSR will be submitted for the Grant.

Recommendations

We recommend that FWS:

1. ensure that the Department submits a revised FSR for Grant FW-4-D-10 that includes program income of \$71,260 reported under the deductive method; and
2. require the Department to request and receive written authorization to use the cost sharing or matching alternatives for reporting program income before submitting Financial Status Reports.

Department Response

The Department used the deductive alternative for reporting program income and plans to submit an amended FSR.

FWS Response

FWS concurred with the findings and recommendations.

OIG Comments

Based on the FWS response, we consider the recommendations resolved, but not implemented. Additional information is needed in the corrective action plan concerning the specific actions taken or planned to resolve the finding and implement the recommendations.

C. Inadequate equipment controls

The Department's asset management system needs improvement to better ensure compliance with federal regulations and its own property inventory control procedures. As we discuss below, the Department's personal property inventory did not identify funding sources and some of the property items shown on the inventory could not be located.

Personal Property Inventory. The Department's Administrative Services Bureau maintains the personal property inventory, which includes property costing over \$1,000 and all weapons and computers, regardless of cost. It contains over 2,800 items valued at about \$13.2 million. The inventory does not show whether the property items were purchased with federal assistance grant funds, other federal funds, license fee revenues, or other funds.

Title 50 C.F.R. § 80.18(c) and the FWS Manual 522 FW 1.16 require that the state account for and control all assets acquired with federal assistance funds. This requirement assures that the assets are used throughout their life to fulfill the purpose for which they were acquired.

The Administrative Services Officer told us that the funding source was identified in the previous property inventory database, but that it was eliminated from the database in 2000. This elimination occurred when the state implemented the Integrated Financial System (IFS). The Administrative Services Bureau began to keep subsidiary inventory records in 2003 to identify those property items that were purchased with federal assistance grant funds.

We believe the condition exists because the Department's inventory control procedures do not address the need to identify the sources of funding used to purchase property. As a result, the Department cannot assure (1) the property items purchased with federal

assistance grant funds and license fee revenues are being utilized for the purposes for which they were acquired or (2) the proceeds from the sale of property purchased with federal assistance grant funds and license fee revenues are properly credited.

Review of Personal Property Items. Using the Department's personal property inventory database², we judgmentally selected for review 71 property items (computers, vehicles, boats, and equipment) valued at about \$1.9 million.

Title 50 C.F.R. § 80.19 requires the states to maintain current and complete property records in accordance with the requirements contained in the Service Manual and OMB Circular A-102. The Department's property inventory control procedures require that (1) assets be assigned to a specific location and that the responsibility for them be assigned to a specific person; (2) property tags be affixed to all newly acquired assets; (3) physical inventories of all fixed assets be performed annually; and (4) individual asset records or a group of assets at a specific location be changed or corrected using property disposition reports.

With the assistance of the staff at each of the locations visited, we inspected property items to see if the Department had adequate controls in place to account for and safeguard personal property. Specifically, we sought to verify whether data on the inventory lists were accurate and if property items existed, were properly tagged, or were disposed of properly. Based on our inspections, we identified the following conditions.

- Five property items, valued at about \$50,000, could not be located. The missing items included a Polaris ATV and a computer (Las Vegas Region), a 22-foot boat and radar display unit (Overton Wildlife Management Area), and an open landscape trailer (Henderson Field Office). Overton and Henderson officials told us that the inventory lists were incorrect, and the former told us that he had never seen the boat or radar unit and that the person shown as responsible for the two items had never worked at Overton.
- Seven property items, valued at about \$65,000, had been loaned and/or transferred to employees at other locations without formal documentation of the transfers. The loaned and transferred property items included a house trailer, a patrol boat, and a backpack outfit. The responsible individuals neither used sign in/out registers or hand receipts to establish accountability for these items, nor did they submit property disposition reports reflecting the transfer of the property items to employees at the other locations.
- Eight property items, valued at about \$93,000, did not have state property tags affixed.

² The database includes the description of the fixed asset, location, serial number, state fixed asset number, asset value, purchase order number, and acquisition date. The Department's administrative officer and accounting assistant were able to identify the source of funding for some of the items selected in our sample, because the purchase orders had been retained.

We believe these conditions existed because the Department's inventory control procedures were not always followed. As discussed above, some of the employees at the sites visited indicated that the inventory listings were in error. Conversely, the accounting assistant stated that if the inventory listings were in error, it was because the employees in the field were not updating them. Complete and accurate inventory records are essential for managing property effectively. The failure to keep adequate inventory records hinders the Department's ability to safeguard and account for its property.

Recommendations

We recommend that FWS require the Department to:

1. review the current personal property inventory database and identify those property items that were purchased with Federal Assistance grant funds and license fee revenues;
2. request the Nevada Department of Information Technology to modify the IFS so that future inventory lists will readily identify those property items purchased with federal assistance grant funds and license fee revenues;
3. locate the property items not at their identified locations and make the necessary corrections; and
4. maintain formal property records, such as sign in/out registers or hand receipts, that identify property items assigned to a specific employee and location that have been loaned to or transferred to employees at other locations.

Department Response

The Department stated that there was a period during the transition to the IFS when the funding source was not identified. It also stated that changes were made in 2003 to track funding sources and that they continue to be tracked via spreadsheets and a comment section in the IFS.

It further stated that all of the missing inventory had been located. Of the five items that could not be located, four were found at the listed areas; the last item was in a different location and a Property Disposition Report has since been completed. Of the three property items listed under loaned and/or transferred, two items had been physically moved from the assigned location to specific project sites, but remain assigned to the original location and will be returned at the end of the assignment; the third item was found at a different location and a Property Disposition Report will be processed.

FWS Response

FWS concurred with the findings and recommendations.

OIG Comments

Based on the FWS response, we consider the recommendations resolved, but not implemented. Additional information is needed in the corrective action plan concerning the specific actions taken or planned to resolve the finding and implement the recommendations.

D. Inadequate hunting and fishing license certifications

The Department used University of Nevada, Reno, adjustment factors from a 1970's statistical survey to eliminate potential duplicate license holders when it prepared its annual hunting and fishing license certifications for license years 2002 and 2003. As a result, the survey may not reflect current conditions. Further, we could not verify the accuracy of the total number of hunting and fishing licenses shown in the 2002 and 2003 license certifications.

The Department's 2002 and 2003 license certifications were prepared by the Federal Assistance Coordinator. He obtained the total number of licenses from the sold inventory summary reports, which were based primarily on the sales data obtained from the monthly license inventory and sales accounting (LISA) reports. He then applied the various adjustment factors from the 1970's study to eliminate duplicate license holders. The Department did not retain the detailed hunting and fishing license sales records that supported the totals shown in the monthly LISA reports.

Title 50 C.F.R. §§ 80.10(a) and (b), respectively, state that information concerning the number of persons holding paid hunting and fishing licenses in the state in the preceding year shall be furnished to FWS, and that the information shall be certified as accurate by the state fish and wildlife agency director. Also, Title 50 C.F.R. § 80.10(c)(5) states that an individual holding more than one license to hunt or fish shall not be counted more than once as a hunting or fishing license holder. In addition, the FWS Manual 522 FW 2.7(1), Grantee Administration, recommends that surveys to determine and adjust for duplicate license holders be conducted every 5 years or sooner, if there is a change in the license structure.

We believe the conditions existed because (1) the Department has not committed resources to conduct a current study on duplicate license holders and (2) the Department was not aware of the need to retain the detailed hunting and fishing license sales records necessary to substantiate the totals shown in the license certifications. As a result, the 2002 and 2003 license certifications were not supported by current adjustment factors for duplicate license holders, and the number of paid licenses reported by the Department could be understated or overstated.

At our exit conference, the Federal Assistance Coordinator told us that they are in the process of converting to a computerized license sales system that will report license sales and identify duplicate license holders. He stated that the conversion is expected to be fully implemented for the 2007 license certifications, which will be filed in 2008. He

agreed that the detailed hunting and fishing license sales records needed to be maintained for a longer period.

Recommendations

We recommend that FWS require the Department to:

1. conduct a new survey for hunting and fishing license sales to determine whether there is a need to change the current adjustment factors being used to eliminate duplicate license holders, and
2. retain the detailed hunting and fishing license sales records necessary to substantiate the totals shown in the license certifications.

Department Response

The Department stated that it is currently implementing a new data base system called Nevada Wildlife Data System (NWDS) which will meet the requirements for reporting and retention. It further stated that the NWDS will be fully implemented by the end of 2007 and will automatically eliminate duplicate license holders.

It also stated that it did not keep a hardcopy of the backup for the certification, but the information is accessible for 2-3 years on the mainframe and older information is stored on microfiche. It further stated that the new NWDS will have the capability of producing the necessary license sales records and reports.

FWS Response

FWS stated that it concurred with the findings and recommendations.

OIG Comments

Based on the FWS response, we consider the recommendations resolved but not implemented. Additional information is needed in the corrective action plan concerning the specific actions taken or planned to resolve the finding and to implement the recommendations.

E. Inadequate protection of local area network [FOIA Exemption 2-high]

Recommendation

[FOIA Exemption 2-high]

Department Response

[FOIA Exemption 2-high]

FWS Response

FWS concurred with the finding and recommendation.

OIG Comments

Based on the FWS response, we consider the recommendations resolved, but not implemented. Additional information is needed in the corrective action plan concerning the specific actions taken or planned to resolve the finding and implement the recommendations.

NEVADA DEPARTMENT OF WILDLIFE
FINANCIAL SUMMARY OF REVIEW COVERAGE
JULY 1, 2002 THROUGH JUNE 30, 2004

| Grant Number | Grant Amount | Reported Outlays | Questioned Costs | Federal Share |
|--------------|--------------|------------------|------------------|---------------|
| F-20-38 | \$1,793,376 | \$1,615,681 | \$1,031 | \$773 |
| F-20-39 | 1,657,000 | 1,577,284 | | |
| F-27-B-43 | 240,000 | 201,951 | | |
| F-27-B-45 | 278,000 | 154,183 | | |
| F-27-B-47 | 370,000 | 370,000 | | |
| F-27-B-48 | 93,000 | 93,000 | | |
| F-27-B-49 | 299,342 | 38,052 | | |
| F-27-B-50 | 30,000 | 30,000 | | |
| F-27-B-51 | 40,000 | 32,012 | | |
| F-27-B-52 | 180,000 | 0 | | |
| F-27-B-53 | 500,000 | 500,000 | | |
| F-27-B-54 | 24,000 | 24,000 | | |
| F-27-B-55 | 60,000 | 20,799 | | |
| F-27-B-56 | 3,000 | 2,629 | | |
| F-27-B-57 | 80,000 | 0 | | |
| F-27-B-58 | 15,000 | 0 | | |
| F-27-B-59 | 10,000 | 0 | | |
| F-27-B-60 | 85,000 | 94,593 | | |
| F-27-B-61 | 30,000 | 0 | | |
| F-30-AE-14 | 335,460 | 348,339 | 240 | 180 |
| F-30-AE-15 | 309,556 | 329,935 | | |
| F-32-D-12 | 2,127,184 | 1,906,972 | | |
| F-32-D-13 | 1,779,164 | 1,454,771 | | |
| F-35-D-4 | 30,000 | 3,589 | | |
| F-38-D-1 | 933,333 | 1,050,419 | | |
| F-38-D-2 | 20,590,667 | 940,902 | | |
| FW-1-CP-4 | 91,062 | 81,110 | | |
| FW-3-T-22 | 964,247 | 874,744 | | |
| FW-3-T-23 | 1,705,983 | 0 | | |
| FW-4-D-9 | 1,392,320 | 1,444,903 | | |
| FW-4-D-10 | 1,112,421 | 1,214,950 | | |
| FW-20-L-4 | 160,530 | 161,871 | | |
| FW-20-L-5 | 128,000 | 135,504 | | |
| FW-21-E-3 | 222,000 | 85,733 | | |
| W-48-R-34 | 1,650,792 | 1,544,252 | | |
| W-48-R-35 | 1,450,000 | 1,307,746 | | |
| W-51-HS-28 | 419,112 | 503,775 | 720 | 540 |

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**NEVADA DEPARTMENT OF WILDLIFE
FINANCIAL SUMMARY OF REVIEW COVERAGE
JULY 1, 2002 THROUGH JUNE 30, 2004**

| Grant Number | Grant Amount | Reported Outlays | Questioned Costs | Federal Share |
|---------------------|---------------------|-------------------------|-------------------------|----------------------|
| W-51-HS-29 | 106,667 | 0 | | |
| W-51-HSD-31 | 396,515 | 323,645 | | |
| W-51-HSD-32 | 383,006 | 364,579 | | |
| W-51-HSD-33 | 100,000 | 0 | | |
| W-58-D-14 | 645,361 | 677,633 | | |
| W-58-D-15 | 1,371,188 | 768,921 | | |
| W-61-D-6 | 148,308 | 138,827 | | |
| W-61-D-7 | 119,200 | 119,673 | | |
| W-64-R-3 | 475,015 | 475,295 | | |
| W-64-R-4 | 400,000 | 279,531 | | |
| TOTAL | \$45,334,809 | \$21,291,800 | \$1,991 | \$1,493 |

**NEVADA DEPARTMENT OF WILDLIFE
SITES VISITED**

Headquarters

Department of Wildlife, Reno, NV
Administrative Services, Reno, NV
Air Operations, Minden, NV

Regional and Field Offices

Southern Region, Las Vegas, NV
Boulder City Field Office
Henderson Field Office

Western Region, Fallon, NV
Carson City Field Office
Reno Field Office
Winnemucca Field Office

Wildlife Management Areas

Fernley
Humboldt
Key-Pittman
Mason Valley
Overton

Fish Hatcheries

Lake Mead
Mason Valley

Motor Boat Access Projects

Big Bend State Park
Topaz Lake
Washoe Lake

**NEVADA DEPARTMENT OF WILDLIFE
STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

| Recommendations | Status | Action Required |
|---|---|---|
| A.1 | FWS and NDOW Management do not concur; the recommendations are not resolved and not implemented. Additional Information Needed. | Provide a corrective action plan that identifies the actions taken or planned to resolve the finding and implement the recommendations. The plan should also include the target date and the official responsible for implementation of each recommendation. Any recommendations that are not implemented at the end of 90 days (after December 29, 2006) will be referred to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation. |
| B.1, B.2, C.1, C.2, C.3, C.4, D.1, D.2, and E.1 | FWS and NDOW Management Concurs; the recommendations are resolved, but not implemented. Additional Information Needed. | |

Report Fraud, Waste, Abuse and Mismanagement



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