



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

# **AUDIT REPORT**

**U.S. Fish and Wildlife Service  
Federal Assistance Program Grants  
Awarded to the State of Mississippi,  
Department of Wildlife, Fisheries, and Parks,  
From July 1, 2004, through June 30, 2006**

**Report No. R-GR-FWS-0008-2007**

**September 2007**



# United States Department of the Interior

OFFICE OF INSPECTOR GENERAL  
12030 Sunrise Valley Drive, Suite 230  
Reston, Virginia 20191

September 21, 2007

## AUDIT REPORT

### Memorandum

To: Director  
U.S. Fish and Wildlife Service

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

Subject: Audit on the U.S. Fish and Wildlife Service Federal Assistance Program Grants Awarded to the State of Mississippi, Department of Wildlife, Fisheries, and Parks, From July 1, 2004, through June 30, 2006 (No. R-GR-FWS-0008-2007)

This report presents the results of our audit of costs incurred by the State of Mississippi (State), Department of Wildlife, Fisheries, and Parks (Department), under grants awarded by the U.S. Fish and Wildlife Service (FWS). FWS provided the grants to the State under the Federal Assistance Program for State Wildlife Restoration and Sport Fish Restoration (Federal Assistance Program). The audit included claims totaling approximately \$18.3 million on 25 grants that were open during State fiscal years (SFYs) ended June 30 of 2005 and 2006 (see Appendix 1). The audit also covered 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 found that while the State passed legislation required to allow it to participate in the Federal Assistance Program, the legislation was not in full compliance with requirements. We also found that the Department used unapproved indirect cost rates, overcharged the grants for workers' compensation, potentially diverted interest earned on timber revenue to unallowable purposes, and did not report to FWS all of the program income it earned under the grants.

We provided a draft of the report to FWS and the Department for response. We summarized Department and FWS Region 4 responses after each recommendation, as well as our comments on the responses. FWS stated that documentation provided by the Department will be incorporated into a pending corrective action plan. Based on the Department's response, we modified the recommendation for potential diversion of interest income from timber revenue. We list the status of each recommendation in Appendix 3.

Please respond in writing to the findings and recommendations included in this report by December 20, 2007. Your response should include information on actions taken or planned, targeted completion dates, and titles of officials responsible for implementation.

If you have any questions regarding this report, please contact the audit team leader, Mr. Lawrence Kopas at 703-487-5358, or me at 703-487-5345.

cc: Regional Director, Region 4, 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> established the Federal Assistance Program for State Wildlife Restoration and Sport Fish Restoration. Under the Federal Assistance Program, FWS provides grants to States to restore, conserve, manage, and enhance their sport fish and wildlife resources. The Acts and federal regulations contain provisions and principles on eligible costs and allow FWS to reimburse States up to 75 percent of the eligible costs incurred under the grants. The Acts also require that hunting and fishing license revenues be used only for the administration of the State's fish and game agency. Finally, federal regulations and FWS guidance require States to account for any income they earn using grant funds.

### Objectives

Our audit objectives were to determine if the Department:

- claimed the costs incurred under Federal Assistance Program grants in accordance with the Acts and related regulations, FWS guidelines, and the 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

Audit work included claims totaling approximately \$18.3 million on the 25 grants that were open during SFYs 2005 and 2006 (see Appendix 1). We report only on the conditions that existed during this audit period. We performed our audit at Department headquarters in Jackson, MS, and visited one fisheries field office, three wildlife management areas (WMAs), and two boat ramps (see Appendix 2). We performed this audit to supplement, not replace, the audits required by the Single Audit Act Amendment of 1996 and by 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 conducted auditing procedures as necessary under the circumstances. Our tests and procedures included:

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

- examining the evidence that supports selected expenditures charged to the grants by the Department;
- reviewing transactions related to purchases, direct costs, indirect costs, drawdowns of reimbursements, in-kind contributions, and program income;
- interviewing Department employees to ensure that personnel costs charged to the grants were supportable;
- conducting site visits to inspect equipment and other property;
- determining whether the Department used hunting and fishing license revenues solely for sport fish and wildlife program purposes; and
- determining whether the State passed required legislation assenting to the provisions of the Acts.

To the extent possible, we relied on the relevant work of the State of Mississippi Office of the State Auditor, which helped us to avoid duplication of audit effort.

We also identified the internal controls over transactions recorded in the labor and license fee accounting systems and tested their operation and reliability. Based on the results of initial assessments, we assigned a level of risk to these systems and selected a judgmental sample of transactions recorded in them for testing. We did not project the results of the tests to the total population of recorded transactions, nor did we evaluate the economy, efficiency, or effectiveness of Department operations.

### **Prior Audit Coverage**

On August 4, 1999, we issued “U.S. Fish and Wildlife Service Federal Aid Grants to the State of Mississippi Department of Wildlife, Fisheries and Parks for the Fiscal Years Ended June 30, 1996, and 1997” (Report No. 99-E-729). We followed up on the status of the ten recommendations in the report with the Department of Interior, Office of Assistant Secretary for Policy, Management and Budget (PMB), which is responsible for tracking open recommendations. PMB considers the prior recommendations unresolved and unimplemented. The recommendations relate to:

1. Improving cumulative cost data,
2. Standardizing labor timekeeping,
3. Simplifying time and attendance leave codes,
4. Documenting the way the billing system works,

5. Preparing grant proposals in a consistent manner,
6. Developing grant reporting procedures,
7. Revising purchasing system procedures,
8. Improving asset management,
9. Developing procedures to review program income, and
10. Developing formal procedures for reporting in-kind (non-cash) contributions used to meet the required State share of grant expenditures.

Our current audit scope included the majority of areas covered in the prior audit. Where conditions exist that still require improvement, we reported them in the Findings and Recommendations section of this report. The findings in this report differ significantly enough from those reported in the prior audit to warrant new recommendations, rather than repeating the recommendations from the prior audit. The new recommendations do not eliminate the need for the State and FWS to document and report to PMB the status of the prior audit recommendations.

We reviewed the State's most recent SFY2005 Comprehensive Annual Financial Report and Single Audit Report. In our review of the Single Audit Report, we found that the Department's Sport Fish and Wildlife Program grants were not considered major programs and were assessed a low risk. In addition, we reviewed the results of the State's property audits for SFYs 2005 and 2006 conducted by the Office of the State Auditor. The State auditor found deficiencies in the State's property management system. However, the State submitted the required documentation to the State Auditor to address and resolve the weaknesses identified in the State Auditor's report.

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## Results of Audit

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### Audit Summary

We found that the Department complied, in general, with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. However, we found several conditions that resulted in the findings listed below. We discuss the findings in more detail in the Findings and Recommendations section.

**Non-Compliant Assent Legislation.** Although the State passed legislation to assent to the provisions of the Acts, as required, the legislation allows for the potential diversion of hunting and fishing license revenues to non-fish and wildlife activities.

**Unapproved Indirect Cost Rates Used.** The Department computed the indirect costs it charged to the SFYs 2005 and 2006 grants using a rate that had not been approved for those years.

**Excess Workers' Compensation Charged.** The Department used an outdated rate to compute the workers' compensation premiums it charged to the grants, resulting in overcharges to the grants.

**Potential Diversion of Interest From Timber Revenue.** Interest earned on timber revenue was not returned to the Fisheries and Wildlife Divisions within the Department, as required.

**Unreported Program Income.** The Department did not report all the program income it earned from the permits it issued for use of the State's lakes and facilities.

### Findings and Recommendations

#### A. Non-Compliant Assent Legislation

Mississippi passed legislation to assent to the provisions of the Acts, as required under federal regulations. However, the State's legislative language allows for the potential diversion of hunting and fishing license revenues to non-fish and wildlife activities. The State is therefore not in full compliance with the assent legislation requirements.

The Code of Federal Regulations (50 C.F.R. §§ 80.3 and 80.4) require that before FWS apportions any Federal Assistance Program grant monies to a State, the State must assent to the provisions of the Acts. The State must pass laws that prohibit the use of license fees paid by sport fishermen—and associated revenue such as interest earned on the fees—for any purpose other than the administration of the State fish and wildlife agency.

The relevant State legislation restricts the use of license revenue to the "administration of the Department." When the State passed the legislation, the "Department" meant the

State fish and wildlife agency, which was called the “State Game and Fish Commission.” In 1989, after adopting the original assent legislation, the State reorganized the Department. As a result of the reorganization, the State added the functions of a parks agency to the Department’s responsibilities. Therefore, the assent legislation, by allowing the use of license revenue for “administration of the Department,” allows for the use of license revenue on park activities.

Using license revenue for administration of a parks agency is not allowed under 50 C.F.R. §§ 80.3 and 80.4. Use of game and fish funds for administration of a parks agency would be a diversion of license revenues and could result in the State becoming ineligible to participate in the Federal Assistance Program.

We notified Department officials of this finding in February 2007. Subsequently, they began developing a proposal to submit to the State legislature. The proposal requests that the legislature revise the State Code to ensure the Department use fish and wildlife license revenue only to fund those operations related to the fish and wildlife divisions within the Department.

### **Recommendation**

We recommend that FWS require the Department to work with the State legislature to ensure the legislature passes legislation that restricts the use of game and fish license revenue to those operations related to fish and wildlife divisions within the Department.

### **Department Response**

Department officials concurred with the finding. They provided a copy of the proposed change in legislation to FWS and to us. When the State legislators return to session, the Department plans to work actively with them to ensure the changes are enacted into law.

### **FWS Response**

FWS regional management concurs with the recommendation and has received from the Department a copy of the proposed legislation that will restrict use of game and fish license revenue. The documentation will be incorporated into a pending corrective action plan.

### **OIG Comments**

While FWS regional management concurs with the recommendation and the Department indicated action is being taken to address it, additional information is needed in the corrective action plan, including:

- targeted completion date,



- titles of officials responsible for the actions taken or planned to implement the recommendation, and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the State.

## **B. Unapproved Indirect Cost Rates Used**

Indirect costs include costs that cannot be associated directly with one particular grant or program, such as those for general administration of an agency. Grantees normally allocate indirect costs across multiple grants and programs using an indirect cost rate. Federal regulations require grantees that claim indirect costs to use an approved rate to calculate those costs. The Department claimed indirect costs under grants open in SFYs 2005 and 2006, but did not have approved rates for those years.

Title 2 C.F.R. 225, Appendix E, Part D1a, requires all grantees planning to claim indirect costs under federal awards to prepare an indirect cost rate proposal and supporting documentation. Title 2 C.F.R. 225, Appendix E, Part E1, requires an independent agency (“the cognizant federal agency”) to review, negotiate, and approve the proposed indirect cost rates on a timely basis.

The Department of Interior’s National Business Center (NBC) serves as the cognizant federal agency for the State. In both SFYs 2005 and 2006, the Department used rates approved only for SFY2004 to calculate indirect costs charged to grants for fisheries (29.38 percent), wildlife (38.75 percent), and hunter education (26.28 percent) activities. It used the SFY2004 rates because it submitted the indirect cost proposal for SFY2005 late for negotiation and, while it submitted the indirect cost proposal for SFY2006 on time, rates had not been negotiated.

Subsequent to charging the SFYs 2005 and 2006 grants using the SFY2004 rate, the Department obtained an approved rate for each of the years in question. The Department calculated the difference between the amount that should have been claimed and the amount actually claimed and identified \$59,262 (federal share) in overcharges to the grants. We verified the calculations.

We notified Department officials of this finding in February of 2007. To address the overcharges, Department officials reduced a current year drawdown (request for reimbursement) for grant F-68-24 by \$17,404 and grant W-49-54 by \$41,858. FWS officials approved of these actions to address the overcharges, and we are therefore not questioning the costs in this report.

### **Recommendations**

We recommend that FWS ensure the Department establishes:

1. procedures to prepare and submit indirect cost proposals in a timely manner if it intends to claim indirect costs and
2. a policy to prevent charging grants for indirect costs if an approved indirect cost rate has not been obtained.

### **Department Response**

Department officials concurred with the findings. They stated that proposals for SFYs 2007 and 2008 have been submitted for negotiation in a timely manner and that grants will be adjusted when they receive approved rates.

### **FWS Response**

FWS regional management concurs with the recommendations and has received from the Department (1) notification that they have timely prepared and submitted, for NBC approval, indirect cost proposals for SFYs 2007 and 2008, and (2) a copy of a procedure to charge grants for indirect costs only after an indirect cost rate has been obtained. The documentation will be incorporated into a pending corrective action plan.

### **OIG Comments**

While FWS regional management concurs with the recommendations and the Department indicated action has been taken to address them, additional information is needed in the corrective action plan, including:

- targeted completion dates,
- titles of officials responsible for the actions taken or planned to implement the recommendations, and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the State.

## **C. Excess Workers' Compensation Premiums Charged**

The Department overcharged FWS grants for workers' compensation insurance premiums. The overcharges were for employees working under SFYs 2005 and 2006 Federal Assistance Program grants.

Using a rate input by Department employees, the Department's Federal Aid Payroll System (System) calculates workers' compensation premiums automatically. The System applies the rate to labor hours worked on the grants. The Department's System calculated workers' compensation charges using a premium rate of 3.44 percent. This rate had not been updated in the system since the early 1990's. The actual rates for SFYs

2005 and 2006, as established by the State's Workers' Compensation Trust, were 3.18 percent and 1.49 percent, respectively.

Title 2 C.F.R. § 225, Attachment B 8(d)(5) classifies fringe benefits, including workers' compensation, as allowable costs. Title 50 C.F.R. § 80.15(a) states that grantees must support all costs reimbursed by the grantor with source documents or other records as necessary. In addition, 43 C.F.R. §§ 12.60 (a) and (b)(2) require States to expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds.

We notified Department officials of this finding in March of 2007. The Department calculated the federal share of excess charges to the grants for workers' compensation as \$38,355. We verified the calculations. To address these overcharges, Department officials reduced a current year drawdown for grant F-68-24 by \$13,753 and grant W-49-54 by \$24,602. FWS approved of these actions to address the overcharges, and we are therefore not questioning the costs in this report.

### **Recommendation**

We recommend that FWS develop procedures to ensure that the workers' compensation rates are updated annually in the Federal Aid Payroll System.

### **Department Response**

Department officials concurred with the finding. They stated that when they receive workers' compensation billings in the future, a copy of the new rate will be given to the Information Technology department so that the rates in the Federal Aid Payroll system can be updated.

### **FWS Response**

FWS regional management concurs with the recommendation and has received from the Department a copy of a procedure to provide new rates for workers' compensation to the agency's Information Technology Department. The Information Technology Department will then update the Federal Aid Payroll system. The documentation will be incorporated into a pending corrective action plan

### **OIG Comments**

While FWS regional management concurs with the recommendation and the Department indicated action is being taken to address it, additional information is needed in the corrective action plan, including:

- targeted completion date,

- titles of officials responsible for the actions taken or planned to implement the recommendation, and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the State.

#### **D. Potential Diversion of Interest From Timber Revenue**

The Department is required to use revenue from timber sales that take place on land purchased under grant W-59-2 for the administration of the fish and wildlife agency. The same restrictions apply to interest earned on the revenue. While the Department has controls to help ensure the timber revenue is spent accordingly, no controls exist to ensure the interest earned on the revenue is spent appropriately.

Grant W-59-2, dated December 24, 2002, for the period December 6, 2002, through June 30, 2003, provided funds to purchase the parcels of land on which the timber sales in question take place. The grant contains a provision that states:

Timber revenues realized **after** the grant period are required to be used in perpetuity for the administration for the applicable State fish and wildlife agency and may not be diverted to other purposes. [emphasis added]

Therefore, income generated from timber sales after June 30, 2003, may be used only for the administration of the State fish and game agency.

To comply with this provision, the deed for the land on which the timber sales in question occurred contains special language pertaining to timber sales. The language requires that revenue from timber sales occurring after June 30, 2003, be treated in the same way license revenue is treated. That is, such timber sale revenue is to be used only for the administration of the State fish and game agency. Under 50 C.F.R. § 80.4 (a)(3), which pertains to license revenue, such revenue includes interest, dividends, and other income earned on the revenues.

Timber revenue is deposited into “Fund 3469,” which may be used only by the Department, thereby helping to ensure the revenue is spent as required. However, the interest earned on timber revenue is not deposited into Fund 3469 because the Mississippi Code of 1972 As Amended (Code) § 27-105-33(h) requires income from such investments to be credited to the State general fund. No other controls exist to ensure the interest earned from timber revenue is used as required.

Timber revenue of \$541,929 (\$292,443 in SFY2005 and \$249,486 in SFY2006) was invested by the State to earn interest. The interest that was not returned to the fish and wildlife agency was potentially diverted to unallowable purposes. We could not identify the lost revenue from interest earned on timber sales because the State does not calculate interest earned.

Subsequent to receiving notification of this finding in March 2007, Department officials began developing a proposal to the State legislature to revise the Code § 49-5-21 to ensure the interest earned from timber revenue is returned to the fish and wildlife agency each year.

### **Recommendations**

We recommend that FWS:

1. determine whether the State officials must calculate the interest earned on the timber sale revenues for SFYs 2005 and 2006 and provide an equivalent amount of funding to the Department for administration of the fish and game agency, and
2. require the Department to work with the State Treasurer to develop a policy and implement a procedure that will annually capture the interest earned on timber sales revenue and that will require the interest to be returned to the fish and wildlife agency each year.

### **Department Response**

Department officials concurred with the findings. The agency entered into discussions with the State Treasurer upon being advised of this finding. The Treasurer said that the timber revenue funds were invested with all other undesignated state funds and that a “near daily interest rate” was used, making it difficult to calculate prior interest. However, the Treasurer, after reviewing documentation provided to him by the agency, agreed that the interest should be maintained within the fund. The Department provided to FWS and to us a copy of the June accounting records showing interest being deposited into the Wildlife Timber Fund.

### **FWS Response**

FWS regional management concurs with the recommendations, but prospectively. FWS officials concur with the auditor that the State did not calculate interest earned for SFYs 2005 and 2006 or any prior years. FWS has received, from the Department, accounting records indicating that the State Treasurer has implemented a control to now capture the interest. Accordingly, interest earned on timber sales revenue from the last month of SFY 2007 (June) has already been deposited into the Special Timber Fund (a fund that restricts spending to WMAs). Future interest earned will be similarly deposited. The documentation will be incorporated into a pending corrective action plan.

### **OIG Comments**

While FWS regional management concurs prospectively with the recommendations, FWS headquarters management should review the issue of whether the State must pay back interest lost in SFYs 2005 and 2006. Title 50 C.F.R. § 80.4 (a)(3) includes interest income as license revenue. We found that the State potentially diverted to other uses the

interest earned on timber sales revenue during the two years of our audit period. This potential diversion reduced the funds available to the Department for its hunting and sport fishing programs. If the FWS Director declared that this was a diversion of license revenue, the State could become ineligible to participate in the Federal Assistance Program until all license revenue is restored (50 C.F.R. § 80.4(d)). While we recognize the difficulty in calculating interest earned, there are potentially severe consequences of noncompliance with applicable regulations. Therefore, FWS headquarters management should work with FWS Region 4 officials and Department officials to determine whether the State must provide funding to replace the interest lost. We modified the first recommendation slightly to place responsibility on FWS for making this determination.

In addition, we modified the second recommendation slightly. While the State Treasurer deposited interest in a restricted fund for June 2007, it is still necessary for the State Treasurer to develop a policy and implement a procedure that ensures all interest earned on timber sales revenue be returned to the fish and wildlife agency each year.

Additional information is also needed in the corrective action plan, including:

- actions taken or planned to address the recommendations,
- targeted completion dates,
- titles of officials responsible for the actions taken or planned to implement the recommendation, and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the State.

#### **E. Unreported Program Income**

Grantees may earn program income with funds generated from grant-related activities, but they must account for such “program income” under an approved method. The Department reported to FWS some, but not all, program income earned from permits issued for use of the State’s lakes and facilities.

Title 43 C.F.R. § 12.65 (b) defines program income as “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.” Part 12.65(g) defines the methods in which grantees must report the program income.

Each year, the Department reports as program income the revenues it receives from the sale of permits for the use of lakes and related facilities owned by the Department. The Department reported income from permits for launching boats, use of a Department-owned pavilion, and various camping activities. However, in SFY2005 the Department added an additional permit for monthly camping. The revenue from this permit was not reported on the Financial Status Report (SF-269). As a result, program income of

\$15,587 was underreported in SFYs 2005 and 2006, including \$10,142 for grant F-106-13 and \$5,445 for grant F-106-14.

Subsequent to receiving notification of the finding in March 2007, Department officials provided revised SF-269s for grants F-106-13 and F-106-14. The revised SF-269s show the correct amount of program income earned during the grant period. The FWS officials reported that the revised program income did not affect the federal share of expenditures for the two grants.

Based on our review of the corrective action taken by the Department and approved by FWS officials, the Department adequately addressed the \$15,587 of underreported program income earned from the permits that were first issued in SFY2005.

### **Recommendation**

We recommend that FWS require the Department to develop policies and procedures to determine whether new types of permit revenue should be reported as program income.

### **Department Response**

Department officials concurred with the finding. They stated that in the future they will consult with the Program Coordinator to determine the types of revenue earned that should be counted as program income.

### **FWS Response**

FWS regional management concurs with the recommendation and has received from the Department a copy of a procedure to determine the types of revenue earned that should be counted as program income. The procedure requires the Program Coordinator to be consulted to make this determination. The documentation will be incorporated into a pending corrective action plan

### **OIG Comments**

While FWS regional management concurs with the recommendation and the Department indicated action has been taken to address it, additional information is needed in the corrective action plan, including:

- targeted completion date,
- titles of officials responsible for the actions taken or planned to resolve and implement the recommendation, and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the State.

## Appendix 1

### MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES, AND PARKS FINANCIAL SUMMARY OF REVIEW COVERAGE JULY 1, 2004 THROUGH JUNE 30, 2006

Grant Number	Grant Amount	Claimed Costs
F-3-51	\$246,667	\$258,100
F-68-22	1,420,000	1,483,099
F-68-23	1,420,000	1,222,450
F-68-24	1,420,000	587,005
F-70-20	240,000	490,345
F-70-21	306,667	503,248
F-71-20	666,000	247,318
F-71-21	702,000	342,459
F-106-13	3,050,000	1,905,816
F-106-14	2,550,000	1,475,496
F-128-5	40,000	40,000
F-130-4	46,522	41,543
F-138-R-1	209,016	26,627
W-5-16	1,027,555	771,063
W-5-17	1,058,380	584,746
W-10-61	204,914	387,284
W-10-62	92,581	66,786
W-48-52	508,348	621,627
W-48-53	508,350	694,267
W-49-52	3,301,329	2,595,381
W-49-53	2,825,835	2,768,514
W-57-32	450,163	489,295
W-57-33	647,690	373,574
W-60-3	166,600	145,485
W-60-4	146,200	146,200
<b>TOTALS</b>	<b>\$23,254,817</b>	<b>\$18,267,728</b>



**MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES, AND PARKS  
SITES VISITED**

**Headquarters**

Fisheries Bureau, Jackson  
Wildlife Bureau, Jackson

**Field Offices – Fisheries**

Lake Jeff Davis, Jefferson Davis County

**Wildlife Management Areas**

Pearl River WMA, Madison County  
Shipland WMA, Issaquena County  
Sunflower WMA, Sharkey County

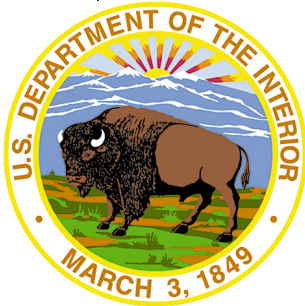
**Other**

Georgetown Boat Ramp, Copiah County  
Goshen Landing Boat Ramp, Rankin County

**MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES, AND PARKS  
STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

<b>Recommendations</b>	<b>Status</b>	<b>Actions Required</b>
A, B.1, B.2, C, D.1, D.2, and E	FWS management concurs with the recommendations, but additional information is needed, as outlined in the "Actions Required" column.	Additional information is needed in the corrective action plan, including the actions taken or planned to implement the recommendations, targeted completion date(s), the title of official(s) responsible for implementation, and verification that FWS headquarters officials reviewed and approved of actions taken or planned by the State. We will refer recommendations not resolved and/or implemented at the end of 90 days (after December 20, 2007) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.

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