



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

# **AUDIT REPORT**

**U.S. Fish and Wildlife Service  
Wildlife and Sport Fish Restoration Program  
Grants Awarded to the State of Vermont,  
Agency of Natural Resources,  
Fish and Wildlife Department,  
From July 1, 2004 Through June 30, 2006**

**Report No. R-GR-FWS-0013-2007**

**June 2008**



# United States Department of the Interior

## OFFICE OF INSPECTOR GENERAL

12030 Sunrise Valley Drive, Suite 230  
Reston, Virginia 20191

June 3, 2008

## AUDIT REPORT

### Memorandum

To: Director  
U.S. Fish and Wildlife Service

From: Christina M. Bruner *Christina M. Bruner*  
Regional Manager, Eastern Region

Subject: Audit on U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Vermont, Agency of Natural Resources, Fish and Wildlife Department, From July 1, 2004 Through June 30, 2006 (No. R-GR-FWS-0013-2007)

This report presents the results of our audit of costs incurred by the State of Vermont (State), Agency of Natural Resources (Agency), Fish and Wildlife Department (Department), under grants awarded by the U.S. Fish and Wildlife Service (FWS). FWS provided the grants to the State under the Wildlife and Sport Fish Restoration Program (the Program). The audit included claims totaling approximately \$13.8 million on 46 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 questioned costs totaling \$8,809 for undocumented expenses. We also identified problems with duplicate expenses, controls over equipment, and assent legislation. Finally, we identified a potential problem with the use of license revenue funds.

We provided a draft report to FWS and the Department for a response. We summarized Department and FWS Region 5 responses after each recommendation, as well as our comments on the responses. FWS stated they would consider the Department's comments in their corrective action plan. We list the status of each recommendation in Appendix 3.

Please respond in writing to the findings and recommendations included in this report by September 2, 2008. 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. W. S. Streifel, or me at 703-487-5345.

cc: Regional Director, Region 5, 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 Wildlife and Sport Fish Restoration Program. Under the 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 the 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 \$13.8 million on the 46 grants that were open during SFYs 2005 and 2006 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Department headquarters in Waterbury, VT, and visited 5 fish culture stations, 7 wildlife management areas, 5 district offices, and 21 boating access 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. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We tested records and conducted auditing procedures

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

as necessary under the circumstances. We believe that the evidence obtained from our tests and procedures provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our tests and procedures included:

- examining the evidence that supports selected expenditures charged to the grants by the Department;
- reviewing transactions related to purchases, direct 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 the administration of the Department; and
- determining whether the State passed required legislation assenting to the provisions of the Acts.

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 these systems for testing. We did not project the results of the tests to the total population of recorded transactions or evaluate the economy, efficiency, or effectiveness of Department operations.

## **Prior Audit Coverage**

On September 16, 2004, we issued our audit report, "U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Vermont, Agency of Natural Resources, Department of Fish and Wildlife, from July 1, 2001, through June 30, 2003" (No. R-GR-FWS-0005-2004.) We followed up on all recommendations in the report and found that the Department of the Interior, Office of Policy, Management, and Budget (PMB) considers three recommendations resolved but not implemented. One recommendation relates to inadequate controls over equipment and the other two pertain to the accuracy of the Department's land records. As discussed below, we found the Department has not yet addressed the recommendation on equipment. PMB has not received documentation to demonstrate implementation of the recommendations on land records. However, we found during our audit that the State's land records were adequate to ensure land transactions were properly recorded, that the land management inventory and records system identified real property purchased with license revenues and Program funds, and that the percentage of Program interest in land

purchases was documented. PMB must receive documentation on implementation of the prior audits' recommendations pertaining to land before it can close those recommendations.

We reviewed the State of Vermont Single Audit Reports for SFYs 2005 and 2006 issued by the State Auditor. The Department's operations were considered a major program in both years and selected for audit in SFY2006 but not SFY2005. The audits contained a finding related to the Department's suspension and debarment contracting requirements that are applicable to major federal programs. Our tests determined that the Department's vendors were not suspended or debarred.

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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 identified several conditions that resulted in the findings listed below, including questioned costs totaling \$8,809. We discuss the findings in more detail in the Findings and Recommendations section.

**Questioned Costs.** The Department claimed expenditures for which it lacked adequate supporting documentation.

**Expenses Charged as Both Direct and Indirect Costs.** The Department used some costs it recovered as direct costs in the calculation used to determine its indirect cost rate.

**Inadequate Controls Over Equipment.** We identified equipment that was not tagged and could not be located.

**Incomplete Assent Legislation.** The State has not passed legislation that specifically assents to the provisions of the Acts, as required.

**Potential Misuse of Department Funds.** The Department pays the expenses of a general counsel employee who is under the organizational control of the Vermont Natural Resources Agency General Counsel Office. This could represent a misuse of Department funds.

### Findings and Recommendations

#### A. Questioned Costs — \$8,809

Federal regulations require grantees to support costs claimed with adequate documentation. To test the Department's compliance with this and other regulations pertaining to costs, we reviewed 149 transactions worth \$774,198.<sup>2</sup> The Department could not provide adequate documentation for two of those expenditures, for which they were reimbursed \$8,809. We are questioning these costs.

The Code of Federal Regulations (Appendix A, subsection C of 2 C.F.R § 225, Basic Guidelines) defines allowable costs as necessary, reasonable, allocable, and authorized or not prohibited. The regulation also requires grantees to adequately document expenditures and to treat them consistently (as a direct or indirect cost). Under 50 C.F.R. § 80.15, Allowable Costs, grantees must support costs by source documents or other

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<sup>2</sup> The Department expended approximately \$11.3 million in SFYs 2005 and 2006 in non-payroll expenditures using license revenue funds and Program grant funds. We selected a sample of 149 transactions based on the largest amounts, type of transaction, and non-repeated vendor names.

records to substantiate the application of funds. Also, 50 C.F.R. § 80.14, Application of Federal Aid Funds, requires States to use grant funds only for activities or purposes the regional director approves. If otherwise applied, the grantee must replace such funds or the State becomes ineligible to participate in the Program.

The Department should ensure it maintains adequate documentation for all costs. Adequate documentation includes authorizing documents such as requisitions, purchase orders, contracts, receiving reports or record of receipt, invoices, and payment approval. Maintaining such documentation will help the State and FWS ensure that expenditures support grant purposes, were reasonable and necessary, and were in compliance with State and federal laws and regulations.

Department officials told us that they do maintain documentation for expenses of Program funds, but could not locate the support for the two items.

### **Recommendation**

We recommend that FWS work with the Department to resolve the unsupported costs of \$8,809.

### **Department Response**

Department officials stated they are certain that at the time they requested reimbursement, supporting documentation was available. They also indicated that they do have the purchase requisition—which has federal coding on it—for one of the purchases. Finally, they added that in the packaging of the documents for retention in the State's Records Center, the two invoices in question were misfiled and cannot be located.

### **FWS Response**

FWS Region 5 officials stated that they reviewed the State's response and concur with the actions taken or proposed to address the recommendations. The Department's response will be considered in the preparation of the corrective action plan.

### **OIG Comments**

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

- the actions taken or planned to resolve the questioned costs,
- a targeted completion date,
- titles of officials responsible for implementation, and
- verification that FWS headquarters officials reviewed and approved of actions taken by the Department.

## **B. Expenses Charged as Both Direct and Indirect Costs**

Indirect costs are those costs, such as administrative staff time, that cannot be charged directly to a project or program. To determine the equitable allocation of indirect costs across projects and programs, an indirect cost rate is used. The rate is developed, in part, based on a pool of expenses. The Department charged \$5,134 and recovered \$3,850 through federal grants in 2005 as direct costs and then included the same costs in the pool of indirect expenses that it used to calculate the indirect cost rate for 2007. The Department may not be reimbursed for the same expenditure as both a direct and indirect cost. The Department's treatment of the same costs as both direct and indirect costs resulted in a higher indirect cost rate and recovery of excess indirect costs.

Appendix A, subsection C.1 of 2 C.F.R. § 225, Factors Affecting Allowability of Costs, states that for a grant cost to be allowable, it must be treated consistently. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.

The Department uses certain accounts in its accounting system to record expenses that are part of the indirect cost pool. Department personnel told us that when they calculated the total indirect costs to use in the calculation of the indirect cost rate, they removed costs that they charged as direct costs to the grants. However, they did not remove the \$5,134 (\$3,850 reimbursed by grants) already charged as direct costs from the total of indirect costs. We determined, based on information provided by Department personnel, that the inclusion of these costs in the calculation of the indirect cost rate did not have a significant dollar impact on the indirect costs recovered. However, we note it is important for the Department to implement procedures which ensure costs recovered as direct costs are not included in the calculation of the indirect cost rate.

### **Recommendation**

We recommend the FWS require the Department to establish controls and document the steps taken to ensure it does not include costs recovered as direct costs in its indirect cost rate calculation.

### **Department Response**

Department officials indicated the Agency of Natural Resources modified its procedure to require a review of all charges included in the indirect rate calculation. The review will help to ensure no costs are charged as both direct and indirect costs.

### **FWS Response**

FWS Region 5 officials stated that they reviewed the State's response and concur with the actions taken or proposed to address the recommendation. The Department's response will be considered in the preparation of the corrective action plan.



## **OIG Comments**

The Department indicated actions have been taken and FWS Region 5 officials indicated that they concur with these actions, but additional information is needed in the corrective action plan, including:

- documentation of the actions taken or planned,
- a targeted completion date,
- titles of officials responsible for implementation, and
- verification that FWS headquarters officials reviewed and approved of actions taken by the Department.

### **C. Inadequate Controls Over Equipment**

Federal regulations require each State to maintain control over its fixed assets (equipment). To test the Department's compliance with federal and associated State requirements, we reviewed the Department's equipment inventory and selected 29 items acquired since November 24, 2003. The items were valued at \$103,159 in the Asset Management Module, a subsystem of the State's financial system VISION.<sup>3</sup>

In our review of the equipment inventory, we found that it does not indicate a source of funding for equipment acquired prior to November 24, 2003. We also found the Department did not adequately control fixed assets (equipment) purchased with Program funds and license revenue. Of the items tested, only ten were in use at locations identified by the Asset Management Module, had identification tags, and were identified as items purchased with Program funds. We also found that:

- 6 items did not have identification tags and
- 12 listed items of inventory, including 9 computers, could not be located.

The prior audit report on FWS grants awarded to the Department (R-GR-FWS-0005-2004) also identified problems with controls over equipment.

Federal regulations (50 C.F.R. § 80.19) require each State to maintain complete property records and to follow the records requirements in the Federal Aid Manual and OMB Circular A-102. Under 50 C.F.R. § 80.18(c) and the FWS Manual (522 FW 1.16), the Department must control all assets and assure they serve the purpose for which acquired. Under 43 C.F.R. § 12.72, each State must follow its own laws and procedures when managing equipment. In implementing the requirements of GASB (Government Accounting Standards Board) 34, Vermont State Bulletin No. 1, Asset Management

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<sup>3</sup> We selected all Department property items that the Asset Management Module identified as having been acquired with Program grant funds and license revenue during SFYs 2005 and 2006.

Policy, item V, General Guidelines for Adding Assets to VISION, the State must record acquisitions of fixed assets in the Asset Management Module. Departments are responsible for conducting an annual physical inventory.

Department officials told us that they are in the process of implementing a corrective action to address our prior audit's recommendation, but have not yet completed the actions. They also stated that of the nine missing computers, three were presumed to be in use the field. In addition, Department officials told us they maintained a list identifying to whom they issued computer equipment. Department officials also told us that the computers are worth less than \$5,000—the minimum threshold to be considered an “asset,” but that they recognize the need to be more accountable for equipment.

#### **Example of Adequate Controls**

Some States have implemented systems which account for all equipment acquired. The systems include current and retired equipment and include all equipment of a sensitive nature, such as items which are vulnerable to theft. Such systems help to ensure control of all assets.

Inadequate controls over equipment increases the risk that the Department could lose control of equipment.

We repeat one open recommendation from our prior audit report. The Department has not yet completed actions to implement this recommendation. Implementation of the repeat recommendation will be tracked under the resolution process for the prior audit report (No. R-GR-FWS-0009-2004).

#### **Repeat Recommendation**

We recommend that the FWS assist the Department in creating an up-to-date inventory of personal property that identifies the funding source as Federal Assistance, license fee, or other (Recommendation D in the prior audit report).

#### **New Recommendation**

We recommend that FWS require the Department to improve control over equipment by tagging items that currently do not have tags, recording the three items on site in the inventory, and locating the nine missing computers.

#### **Department Response**

Department officials agreed that they were still in the process of implementing the prior audit recommendation and that seven equipment items had no identification tags. Department officials indicated that all items but one computer have been located and that they are working with Agency of Natural Resources Information Technology staff to ensure computers purchased with license revenue or federal funds are tagged appropriately.

## **FWS Response**

FWS Region 5 officials stated that they reviewed the State's response and concur with the actions taken or proposed to address the recommendation and finding in this report. The Department's response will be considered in the preparation of the corrective action plan.

## **OIG Comments**

Department officials indicated that action has been taken and FWS Region 5 officials indicated that they concurred with the actions taken, but additional information is needed in the corrective action, including:

- documentation of the actions taken or planned,
- targeted completion dates,
- the titles of the officials responsible for implementation, and
- verification that FWS headquarters officials reviewed and approved of actions taken by the Department.

## **D. Incomplete Assent Legislation**

The State may be in violation of the requirement to pass legislation assenting to the provisions of the Acts. Under 50 C.F.R. § 80.3, to be eligible to participate in the benefits of the Program, each State must pass legislation "which assents to the provisions of the Acts." The C.F.R. also requires each State to pass laws to conserve fish and wildlife, including laws that prohibit the diversion of hunting and fishing license fees to purposes other than administration of the fish and wildlife agency. The State passed required legislation prohibiting the use of license revenue for unallowable purposes, but it has not enacted required legislation that assents to the provisions of the Acts. The lack of legislation specifically assenting to the provisions of the Acts could result in the State of Vermont not being entitled to receive funds apportioned under the Acts.

Department officials believe that their current assent legislation is stronger than the legislation suggested and provided some of the relevant statutes as examples. However, they did tell us they understand the potential issue with the lack of legislative language that specifically assents to the provisions of the Acts.

## **Recommendation**

We recommend that FWS obtain a Solicitor's opinion to determine whether the State's existing legislation is adequate to meet the requirements of 50 C.F.R. § 80.3 or require the Department to work with the State legislature to amend existing legislation so that it specifically assents to the provisions of the Acts.

## **Department Response**

Department officials agreed to have FWS obtain a Solicitor's opinion regarding the adequacy of Vermont's assent legislation. However, Department officials indicated that they believe their current assent legislation is stronger than what is required, because it applies to all of its funds and not just those awarded under the Program.

## **FWS Response**

FWS Region 5 officials stated they reviewed the State's response and concur with the actions taken or proposed to address the recommendation and finding in this report. The Department's response will be considered in the preparation of the corrective action plan.

## **OIG Comments**

Department officials indicated they are willing to have FWS obtain a Solicitor's opinion and FWS Region 5 officials concurred with the actions planned, but additional information is needed in the corrective action, including:

- the outcome of or actions taken to obtain a Solicitor's opinion on the adequacy of the Department's current assent legislation,
- a targeted completion date,
- titles of officials responsible for implementation, and
- verification that FWS headquarters officials reviewed and approved of actions taken by the Department.

## **E. Potential Misuse of Department Funds**

We found during our audit that the Department funded the costs of a general counsel employee who was under the organizational control of the Vermont Natural Resources Agency Legal Division (Agency Legal Division). Expense payments for the employee were authorized by the Agency Legal Division. The Department did not retain control over the activities performed by the employee or the application of the resources pertaining to expenses incurred for the employee's work. This use of Department funds may violate legislation the State passed to comply with provisions of the Acts that restrict the use of Department funds.

The State passed legislation prohibiting the diversion of license fees, as required under 50 C.F.R. § 80.3 (these provisions are described in finding D). This legislation prohibits the transfer of wildlife department positions and other components of the agency (3 Vermont Statutes Amended § 2824(a), Transfer of personnel and appropriations). Agency officials assert they have authority to disburse the funds because the expenditures were paid with the Department's general fund appropriations and that those funds are not subject to

restrictions on the use of license revenue or restrictions placed on Department funds under Vermont Statute Title 3 Chapter 51, Section 3 VSA 2824.<sup>4</sup> However, Section 10 Vermont Statutes Amended 4135<sup>5</sup> states that all money received by the commissioner shall be deposited into the State treasury and credited to the fish and wildlife fund and all payments from the fund should be authorized by the commissioner.<sup>6</sup>

We recognize that the requirements of the Program do not restrict the use of all Department funds. However, to protect license revenue funds and comply with certain provisions of the Acts, the State passed legislation that places restrictions not only on the use of license revenue, but also additional Department funds. In an effort to achieve organizational efficiency and effectiveness, the Agency Legal Division may have overlooked the personnel transfer restriction of the State's legislation. The Department may have been in violation of this legislation and may have diverted the restricted funds to unallowable purposes, as set forth in its State legislation.

### **Recommendation**

We recommend FWS Region 5 officials work with the Department to ensure it is in compliance with legislation that restricts the use of Department funds.

### **Department Response**

Department officials agreed with the finding and indicated that the Agency of Natural Resources transferred this attorney position to the Department. The attorney's physical location is now also in the Department's office in Waterbury, VT, and the Department's Commissioner signs the attorney's time sheets and leave slips. Agency staff indicated they believe the organizational chart will also be revised to indicate the change. Finally, the Department created a new accounting code to which the attorney has been instructed to charge time spent on activities that are not grant-related.

### **FWS Response**

FWS Region 5 officials stated that FWS reviewed the State's response and concur with the actions taken or proposed to address the recommendation. The Department's response will be considered in the preparation of the corrective action plan.

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<sup>4</sup> Vermont Statute Title 3 Chapter 51, Section 3 VSA 2824, states: "(a) The secretary with the approval of the governor, may transfer classified positions, excepting fish and wildlife department positions, between state departments and other components of the agency, subject only to personnel laws and rules. (b) The secretary, with the approval of the governor, may transfer appropriations or parts thereof between departments and other components in the agency, consistent with the purposes for which the appropriations were made, excepting fish and wildlife funds which shall remain separate and intact."

<sup>5</sup> Vermont Statute Title 10 Chapter 103, Section 10 VSA 4135, states: "(a) All moneys received by the commissioner shall be deposited into the state treasury and credited to the fish and wildlife fund. (b) All payments by the commissioner from the fish and wildlife fund shall be disbursed from the state treasury only upon warrants issued by the commissioner of finance and management, after receipt of proper documentation regarding services rendered and expenses incurred."

<sup>6</sup> Commissioner of the Department of Fish and Wildlife.

## **OIG Comments**

Department officials indicated they have taken action to address the recommendation and FWS Region 5 officials indicated that they agree with actions taken, but additional information is needed in the corrective action, including:

- documentation of the actions taken or planned to address the recommendation,
- a (targeted) completion date,
- titles of officials responsible for implementation, and
- verification that FWS headquarters officials reviewed and approved of actions taken by the Department.

**STATE OF VERMONT  
AGENCY OF NATURAL RESOURCES  
FISH AND WILDLIFE DEPARTMENT  
FINANCIAL SUMMARY OF REVIEW COVERAGE  
FROM JULY 1, 2004 THROUGH JUNE 30, 2006**

<b>Grant Number</b>	<b>Grant Amount</b>	<b>Claimed Costs</b>	<b>Questioned Costs (Federal Share) Unsupported</b>
F-18-D-24	\$555,000	\$424,155	
F-18-D-25	550,000	473,992	
F-19-E-16	132,861	141,479	
F-19-E-17	172,861	126,233	
F-22-D-42	18,816	31,481	
F-22-D-46	281,277	269,723	
F-22-D-47	19,205	21,033	
F-22-D-48	103,914	8,725	
F-22-D-49	108,560	107,498	
F-22-D-50	32,028	31,481	
F-22-D-51	31,482	192	
F-22-D-52	37,000	38,828	
F-31-D-14	2,436,735	2,596,757	\$6,143
F-31-D-15	2,550,000	2,524,591	
F-34-R-7	112,000	129,075	
F-34-R-8	137,000	125,248	
F-35-R-7	446,377	445,363	
F-35-R-8	553,000	340,963	
F-36-R-7	655,000	597,861	
F-36-R-8	810,000	555,543	
F-100-R-22	5,000	2,331	
F-100-R-23	5,000	3,750	
FW-17-T-31	479,499	659,069	
FW-17-T-32	649,500	643,633	
FW-19-C-14	43,000	75,652	
FW-19-C-15	61,000	61,089	
W-33-R-43	77,258	75,156	
W-33-R-44	77,258	94,273	

**STATE OF VERMONT  
AGENCY OF NATURAL RESOURCES  
FISH AND WILDLIFE DEPARTMENT  
FINANCIAL SUMMARY OF REVIEW COVERAGE  
FROM JULY 1, 2004 THROUGH JUNE 30, 2006**

<b>Grant Number</b>	<b>Grant Amount</b>	<b>Claimed Costs</b>	<b>Questioned Costs (Federal Share) Unsupported</b>
W-34-R-42	156,000	183,769	
W-34-R-43	203,000	163,517	
W-35-R-37	6,500	6,500	
W-35-R-38	7,000	7,000	
W-37-R-37	34,000	28,914	
W-37-R-38	38,500	36,578	
W-38-R-37	62,000	26,330	
W-38-R-38	67,000	35,688	
W-41-S-33	486,033	392,886	
W-41-S-34	835,716	745,486	
W-41-S-35	136,350	249,596	
W-45-R-25	87,750	79,373	
W-45-R-26	96,525	109,384	
W-46-D-25	400,000	478,972	2,666
W-46-R-24	515,000	471,711	
W-47-R-12	112,600	68,885	
W-47-R-13	112,600	112,222	
W-51-R-1	41,000	41,045	
<b>Totals</b>	<b>\$14,538,205</b>	<b>\$13,843,030</b>	<b>\$8,809</b>



**STATE OF VERMONT  
AGENCY OF NATURAL RESOURCES  
FISH AND WILDLIFE DEPARTMENT**

**SITES VISITED**

**Vermont Fish and Wildlife Department**

Waterbury

**District Offices**

Barre  
Essex Junction  
Rutland  
Springfield  
St. Johnsbury

**Fish Culture Stations**

Bald Hill  
Bennington  
Grand Isle  
Roxbury  
Salisbury

**Wildlife Management Areas**

Averys Gore  
Clover Hill  
Lewis Creek  
Ottauquechee  
Plymbsbury  
Roy Mountain  
South Stream

**STATE OF VERMONT  
AGENCY OF NATURAL RESOURCES  
FISH AND WILDLIFE DEPARTMENT**

**SITES VISITED**

**Boating Access**

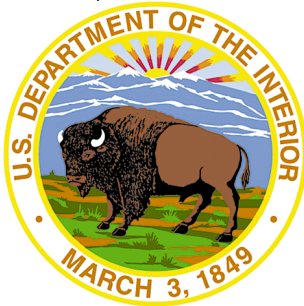
Bald Hill Fish Culture Station  
Bennington Fish Culture Station  
Chipman's Point  
Chittenden Dam  
Colchester Point (Windermere Way)  
Dorothy Smith  
Fort Cassin  
Hoyts Landing  
Lake Dunmore  
Lake Saint Catherine  
Lewis Creek  
Malletts Bay  
North Thetford  
Old Ferry Road  
Roxbury Fish Culture Station  
Salisbury Fish Culture Station  
Saint Albans Bay  
Sand Bar  
Shelburne Bay  
Singing Cedars (George Davis)  
South Slang (Little Otter Creek)

**STATE OF VERMONT  
AGENCY OF NATURAL RESOURCES  
FISH AND WILDLIFE DEPARTMENT**

**STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

<b>Recommendations</b>	<b>Status</b>	<b>Actions Required</b>
A, B, C, D, and E	FWS concurs with the recommendations, but additional information is needed as outlined in the actions required column.	FWS should provide a plan that identifies 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 officials reviewed and approved of actions taken or planned by the State. We will refer recommendations not implemented at the end of 90 days (after September 2, 2008) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.
Repeat recommendation under Finding C	Repeat Recommendation D from our prior report (R-GR-FWS-0009-2004). PMB considers this recommendation resolved but not implemented.	Provide documentation regarding the implementation of this recommendation to PMB.

# **Report Fraud, Waste, Abuse, and Mismanagement**



Fraud, waste, and abuse in government concerns everyone: Office of Inspector General staff, Departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and abuse related to Departmental or Insular Area programs and operations. You can report allegations to us in several ways.



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