



**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 Florida  
Fish and Wildlife Conservation Commission  
From July 1, 2005, Through June 30, 2007**

**Report No. R-GR-FWS-0002-2008**

**June 2008**



# United States Department of the Interior

## OFFICE OF INSPECTOR GENERAL

12030 Sunrise Valley Drive, Suite 230

Reston, VA 20191

June 5, 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 Florida Fish and Wildlife Conservation Commission From July 1, 2005, Through June 30, 2007 (No. R-GR-FWS-0002-2008)

This report presents the results of our audit of costs incurred by the State of Florida (State) Fish and Wildlife Conservation Commission (Commission) 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 \$67.1 million on 49 grants that were open during State fiscal years (SFYs) ended June 30 of 2006 and 2007 (see Appendix 1). The audit also covered the Commission's 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 Commission complied with applicable grant accounting and regulatory requirements. We did not identify any reportable conditions. We therefore do not require a response to this audit report.

If you have any questions regarding this report, please contact the audit team leader, Lawrence Kopas, 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 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 Commission:

- 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 \$67.1 million on the 49 grants that were open during SFYs ended June 30 of 2006 and 2007 (see Appendix 1). We performed our audit at Commission headquarters in Tallahassee, FL, and visited three regional offices, three wildlife management areas, two fisheries field offices, two laboratories, the Fish and Wildlife Research Institute, and the Florida Bass Conservation Center (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

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

conclusions based on our audit objectives. We tested records and conducted auditing procedures 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 Commission;
- reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income;
- interviewing Commission employees to ensure that personnel costs charged to the grants were supportable;
- conducting site visits to inspect equipment and other property;
- determining whether the Commission used hunting and fishing license revenues solely for administration of the Commission; 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 Commission operations.

### **Prior Audit Coverage**

On February 25, 2004, we issued “Final Audit Report on the State of Florida Fish and Wildlife Conservation Commission from July 1, 2000, through June 30, 2002” (Report No. R-GR-FWS-0020-2003). We followed up on all recommendations in the report and found that the Department of the Interior, Office of the Assistant Secretary for Policy, Management and Budget considered them to be resolved and implemented.

We reviewed the Single Audit Report of the State of Florida and the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2006. Neither report contained findings requiring corrective actions by the Commission.

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## **Results of Audit**

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We found that the Commission complied with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. The report contains no reportable findings and no recommendations, and no further action is necessary.

**FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION**  
**FINANCIAL SUMMARY OF REVIEW COVERAGE**  
**JULY 1, 2005 THROUGH JUNE 30, 2007**

<b>Grant Number</b>	<b>Grant Amount</b>	<b>Claimed Costs</b>
F-1-55	\$60,000	\$41,469
F-1-56	357,897	365,183
F-42-20	534,247	508,833
F-42-21	667,580	617,270
F-43-20	1,502,010	1,505,211
F-43-21	1,548,455	1,548,455
F-43-22	1,611,669	386,818
F-49-20	210,000	216,825
F-49-21	267,007	273,679
F-51-20	140,000	159,454
F-51-21	173,646	192,145
F-59-18	1,030,759	996,650
F-59-19	1,192,934	1,188,923
F-66-16	428,968	420,164
F-66-17	428,968	402,122
F-69-13	453,333	437,673
F-69-14	453,333	441,366
F-69-15	453,333	74,375
F-70-13	450,000	391,265
F-70-14	434,549	566,267
F-72-10	560,000	453,773
F-72-11	560,000	556,691
F-73-10	578,484	576,111
F-73-9	607,327	578,663
F-75-8	400,000	388,310
F-75-9	466,667	456,664

**FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION**  
**FINANCIAL SUMMARY OF REVIEW COVERAGE**  
**JULY 1, 2005 THROUGH JUNE 30, 2007**

<b>Grant Number</b>	<b>Grant Amount</b>	<b>Claimed Costs</b>
F-102-7	190,000	188,096
F-102-8	230,000	199,228
F-106-3	133,316	135,299
F-108-1	10,934,667	10,995,704
F-109-3	730,000	728,030
F-109-4	765,060	245,502
F-110-1	1,200,000	524,876
F-123-1	1,072,984	1,091,978
F-123-2	708,068	402,048
F-124-1	2,468,613	2,357,466
F-125-R-1	1,295,619	1,373,914
F-126-D-1	665,000	0
F-127-R-1	154,696	38,338
W-5-14	1,469,230	1,533,313
W-5-15	1,300,141	1,691,870
W-6-9	320,000	351,333
W-6-10	320,000	240,000
W-13-59	4,000	3,862
W-13-60	4,000	6,443
W-35-55	3,719,423	14,785,618
W-35-56	4,123,133	15,547,185
W-61-E-1	127,750	128,016
W-61-E-2	80,000	80,465
<b>Total</b>	<b>\$47,586,866</b>	<b>\$66,392,943</b>

**FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION  
SITES VISITED**

**Florida Fish and Wildlife Conservation Commission**

Headquarters (Tallahassee)

**Regions**

North Central (Lake City)

South (West Palm Beach)

Southwest (Lakeland)

**Wildlife Management Areas**

Babcock/Webb (Punta Gorda)

Three Lakes/Prairie Lakes (Kenansville)

Tosohatchee (Cape Canaveral)

**Other Locations**

Environmental Services Field Office (Vero Beach)

Fish and Wildlife Research Institute (St. Petersburg)

Florida Bass Conservation Center (Webster)

Kissimmee Fisheries Field Office (Kissimmee)

Non-Native Fisheries Laboratory (Boca Raton)

Tequesta Field Laboratory (Tequesta)



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