



**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 Idaho,
Department of Fish and Game,
From July 1, 2005, Through June 30, 2007**

Report No. R-GR-FWS-0006-2008

January 2009



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL

12030 Sunrise Valley Drive, Suite 230

Reston, VA 20191

January 26, 2009

AUDIT REPORT

Memorandum

To: Director
U.S. Fish and Wildlife Service

From: Suzanna I. Park 
Director of External Audits

Subject: Audit on U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Idaho, Department of Fish and Game, From July 1, 2005, Through June 30, 2007 (No. R-GR-FWS-0006-2008)

This report presents the results of our audit of costs incurred by the State of Idaho (State), Department of Fish and Game (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 \$26.3 million on 33 grants that were open during State fiscal years (SFYs) ended June 30 of 2006 and 2007 (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 \$437,073 and found the Department had unreported program income, inadequate controls over real property, and inadequate equipment management. We also found that the count of hunting and fishing licenses reported to FWS as sold in the State may have contained duplicate license holders.

We provided a draft report to FWS for a response. We summarized Department and FWS Region 1 responses after each recommendation, as well as our comments on the responses. We list the status of each recommendation in Appendix 3.

Please respond in writing to the findings and recommendations included in this report by April 27, 2009. 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. Jeffrey P. Wilson, or me at 703-487-5345.

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

Introduction

Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act (Acts)¹ 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 \$26.3 million on the 33 grants that were open during SFYs ended June 30, 2006 and 2007 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Department Headquarters offices in Boise, ID, and visited three regional offices, four wildlife management areas, one hatchery, one fisheries office, two boat access sites, and one fish access site (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

¹ 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 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 30, 2005 we issued “U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Idaho, Department of Fish and Game, from July 1, 2001, through June 30, 2003” (R-GR-FWS-0008-2004). We followed up on all recommendations in the report and found that the Department of the Interior, Office of Assistant Secretary for Policy, Management and Budget (PMB) classifies all 15 recommendations as unimplemented. While we did not find any conditions that warrant repeating these recommendations, FWS is awaiting documentation from the State. PMB cannot reclassify the recommendations as implemented until they receive adequate documentation from FWS (and the State). The recommendations relate to questioned costs from unsupported advances, matching costs, out of period costs, awards to volunteers, and an incorrect and overstated federal share percentage applied to two Program grants, as well as unreported program income, improper drawdown procedures, and improper allocation of leave.

We reviewed Idaho’s Comprehensive Annual Financial Reports and Single Audit Reports for SFYs 2006 and 2007. None of these reports contained any findings that would directly impact

the Department's Wildlife and Sport Fish Restoration Program grants or programs under the grants. In addition, the Department's Wildlife and Sport Fish Restoration Program was not selected for compliance testing in either of the Single Audits.

Results of Audit

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 \$437,073. We discuss the findings in more detail in the Findings and Recommendations Section.

Questioned Costs. We questioned costs totaling \$437,073 for unallowable, out-of-period, or unsupported costs and costs that were not matched with eligible expenditures paid for with non-federal dollars.

Duplicate Hunting and Fishing Licenses Counted. The hunting and fishing license holders reported by the Department for the license year ended December 31, 2006, could be overstated because the fishing and hunting license certification may have counted certain license holders more than once.

Unreported Program Income. Morrison Knudsen Nature Center staff charged the Aquatic Education Program Grants (Grants F-87-AE-8 and F-87-AE-9) for time spent preparing for and giving the general habitat tours. The Department therefore should have, but did not, report income received from these tours as program income.

Inadequate Control of Real Property. Information in the Department's database on total acreage acquired with Program funds conflicted with the FWS land records.

Inadequate Equipment Management. We found that 41 percent, or nearly half, of the items selected for sampling (19 equipment items valued at \$163,537) were not being maintained at the physical location assigned in the Fixed Asset System. Four items in our sample were not included on the Department's inventory listing.

Findings and Recommendations

A. Questioned Costs — \$437,073

1. Unallowable, Out of Period, and Unsupported Grant Costs

Questioned Grant Costs — \$95,631. To be eligible for reimbursement under the Program, grant funding cannot be used for prohibited purchases or purposes, must be adequately supported, and must be incurred during the grant period. To test the eligibility of the Department's expenditures, we reviewed a sample of 100 grant-related transactions, worth \$639,634, that occurred in SFYs 2006 and 2007. We found 8 transactions worth \$27,819 were for unallowable costs; 8 transactions worth \$45,079 were unsupported; and 9 transactions worth \$54,611 were incurred outside of the grant period. For example, expenses charged to the Fisheries Management Program grant include \$10,000 for stocking fish, which the grant specifically

prohibits. Expenditures charged to the Boating Access grant include picnic tables charged as field supplies and a contribution to a county parks department for “improvements” with no documentation of what was accomplished.

We questioned \$95,631 (federal share) in costs that the Department charged to the grants because they were not grant-related (\$20,864), were incurred outside the grant period (\$40,958), or were unsupported (\$33,809). The Department was also reimbursed more than it should have been for conducting General Habitat Tours and operating costs for the Center.

In addition, the Department inappropriately charged grants for employee time spent on the construction of a regional office conference room table that was not used for grant-related purposes. The employee charged 69 hours to Fishing Access Program Grant F-76-D-23 in one pay period, and another 80 hours were charged to Motorboat Access Grant F-77-B-22 in the following pay period for the construction of the table.

Unsupported Costs for the Morrison Knudsen Nature Center — \$79,642. We also identified charges to grants that were not supported by an allocation plan. First, the Department inappropriately charged to Aquatic Education Program Grants F-87-AE-8 and F-87-AE-9 all personnel costs for General Habitat Tours provided by the Morrison Knudsen Nature Center (the Center) and the majority of operating costs for the Center.

- The wildlife tours, as described on the Department’s website, include general wildlife-, habitat-, and conservation-related topics that are not related to aquatic education. The Department should have only charged that portion of costs related to aquatic education.
- While the mission of the Center, as defined on the Department website, does not include language specifically related to aquatic education, in SFY 2006, the Department charged 100 percent (\$6,802) of the Center’s electric costs, 98 percent (\$2,814) of its advertising costs, and 86 percent (\$8,728) of office supplies to the Program grant. In SFY 2007, 100 percent (\$9,875) of the Center’s cell phone, electric and gas charges; 94 percent (\$4,500) of the building’s alarm system; and 100 percent (\$4,929) of its computer costs were charged to the Program grant. In sum, in SFYs 2006 and 2007, the Department charged \$47,570 (80 percent) and \$58,618 (62 percent), respectively, of Center operating costs to the grants. This represents a total of \$79,642 (Federal Share) for both years combined.

Ineligible and unsupported charges to the grants occurred because the Department does not have: (1) procedures to ensure that expenditures are allowable under the grant agreement, (2) a method of equitably allocating costs that serve multiple purposes, (3) a process for identifying and eliminating expenditures which were obligated outside the grant period, or (4) a process to ensure it maintains sufficient documentation to support expenditures.

The Code of Federal Regulations (50 C.F.R. § 80.15) specifies that to be allowable, costs must be reasonable and necessary to accomplish approved project purposes. These regulations also require grantees to maintain support for the application of funds in the form of source documents or other records. Furthermore, the regulations require a grantee—when it uses grant funds to support activities or facilities that may provide benefit to both grant-related purposes and purposes unrelated to the grant—to allocate costs equitably among the various purposes based on the relative uses or benefits provided. Additionally, 43 C.F.R. § 12.63(a) requires grantees to charge only costs obligated during the grant period.

Recommendations

We recommend that FWS require that the Department:

1. resolve the \$95,631 of questioned costs;
2. determine what portion of the personnel costs for General Habitat Tours should have been charged to Program grants and resolve the unallowable portion of these charges;
3. resolve the \$79,642 of unsupported operating costs for the Center charged to Program grants or determine what portion should have been allocated to the grants and resolve the costs for any portion inappropriately charged to FWS;
4. determine the dollar amount of unallowable personnel charges to Program grants for construction of a conference room table and resolve the questioned costs with FWS; and
5. implement procedures for: (1) ensuring that expenditures are necessary in accomplishing approved project purposes, (2) developing an appropriate method to allocate portions of expenditures related to multiple purposes, (3) identifying and eliminating grant charges that are outside the grant period, and (4) maintaining sufficient supporting documentation.

Department Response

The Department responded that it is in the process of reviewing the questioned costs and will work with FWS to resolve any outstanding issues.

FWS Response

FWS Regional officials concurred with the recommendations and stated that they would work with the Department in developing a corrective action plan to resolve the recommendations.

OIG Comments

While FWS regional management concurred with the recommendations, additional information is needed in the corrective action plan, including:

- the specific action(s) taken or planned to address the recommendations;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

2. Ineligible Aquatic and Hunter Education Matching Costs — \$261,800

Grantees must pay for at least 25 percent of grant costs with non-federal funds. This amount is referred to as the “State share” or “State matching share” of grant costs. The Department must incur both the federal share and matching State share of grant costs before requesting reimbursement for the federal share of those costs. We determined that \$349,066 of \$435,796 in matching costs that the Department claimed and we reviewed are unallowable.

The Department’s internal record keeping system allows it to accumulate and track costs associated with individual Program grants through unique project cost accounting codes (PCAs). However, for the aquatic education grants and one hunter education grant, the Department did not follow this procedure because it used costs charged to PCAs not associated with Program grants for its match. There may be cases where expenses that are not charged to grant-related PCAs in the accounting system are grant-related. However, the Department had no controls to verify whether the expenditures charged to non-grant-related PCAs were allowable. The Department is therefore at increased risk of using ineligible costs in its claimed matching share. We summarize the ineligible matching costs by grant below.

Grant Number	Required State Match Reviewed	Unallowable Costs
F-87-AE-8	\$154,102	\$115,554
F-87-AE-9	\$154,102	\$113,812
W-159-HS-35	\$127,592	\$119,700
Totals	\$435,796	\$349,066

Federal regulations contain multiple requirements, as outlined in the table below, which the Department did not follow in claiming its matching share of costs.

C.F.R. Reference	Requirement
2 C.F.R. § 225 (OMB Circular A-87)	Appendix A, Section C, defines allowable costs as those that are necessary and reasonable, allocable and authorized, and adequately documented. Appendix B.8.h.4 and 5 requires grantees to support the distribution of the salaries or wages of employees who work on multiple activities by documentation, such as personnel activity reports, which reflects after-the-fact distribution of the activity of each employee.
43 C.F.R. § 12.64(a)(1) and (2)	Provides that an acceptable matching or cost sharing requirement may be satisfied either by allowable costs incurred by the grantee under the assistance agreement or the value of third party in-kind contributions.
43 C.F.R. § 12.64(b)	Qualifications and exceptions - (I) Costs borne by other Federal grant agreements. Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant.

The Department claimed \$349,066 in ineligible costs as its State matching share of costs, and was therefore reimbursed \$261,800 more than it should have been.

Recommendations

We recommend that FWS ensure that the Department:

1. resolve the \$261,800 of questioned costs that were paid to the Department and
2. implement procedures for ensuring that expenditures are allowable and necessary in accomplishing approved project purposes.

Department Response

The Department contends that the State matching costs were grant-related and will provide documentation to FWS for review and support.

FWS Response

FWS regional officials acknowledge the recommendations and stated that they would work with the Department in developing a corrective action plan.

OIG Comments

While we agree that some of these expenditures may be valid grant costs, it is the responsibility of the Department to substantiate its claim by providing the supporting documentation for the transactions in question.

While FWS regional management acknowledges the recommendations, additional information is needed in the corrective action plan, including:

- the specific action(s) taken or planned to address the recommendations;
- targeted completion dates;
- titles of officials responsible for the specific actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

B. Duplicate Hunting and Fishing Licenses Counted

The Idaho Department of Fish and Game is responsible for certifying and reporting to FWS the number of paid hunting and fishing license holders in the State each year. To ensure the Department did not count more than once those individuals who purchase multiple hunting and fishing licenses, the Department used customer social security numbers to identify and eliminate duplicate license holders. However, the Department allowed the use of generic numbers for licenses issued to individuals without social security numbers, including youths and non-U.S. citizens. The Department does not review these license counts to identify and eliminate possible duplicates for its annual hunting and fishing license certification.

Federal regulations (50 C.F.R. § 80.10(a) and (b)) require States to provide information concerning the number of persons holding paid hunting and/or fishing licenses in the State in the preceding year to FWS. The regulations also require that the information be certified as accurate by the director of the State fish and wildlife agency. In addition, Section 80.10 (c)(5) prohibits an individual holding more than one license to hunt or fish to be counted more than once as a hunting or fishing license holder.

As a result, the 670,206 paid hunting and fishing license holders reported by the Department for the license year ended December 31, 2006, could be overstated because the fishing and hunting license certification may contain duplicate counts. For example, the Department included in the certification 12,600 licenses with the generic numbers. Because the State receives its annual sport fish and wildlife apportionment of grant funds based, in part, on the number of license holders, we believe that accurate counts are necessary to assure that each State receives the appropriate share of funds.

Recommendation

We recommend that FWS require the Department to include steps in their analysis of duplicate licenses to identify and eliminate duplicate licenses held by individuals assigned generic numbers.

Department Response

The Department stated that it would work with FWS to implement a more extensive check for duplicate licenses.

FWS Response

FWS Regional officials concurred with the recommendation and stated that they would work with the Department in developing a corrective action plan to resolve the recommendation.

OIG Comments

While FWS regional management concurred with the recommendation, additional information is needed in the corrective action plan, including:

- the specific action(s) taken or planned to address the recommendation;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

C. Unreported Program Income

FWS and federal regulations permit grantees to earn income from activities supported by grant funds, but require that they account for such “program income” in an agreed-upon manner. During SFYs 2006 and 2007, the Department earned revenue from fees charged for general habitat tours given by personnel from the Department’s Morrison Knudsen Nature Center (the Center). Center staff charged to the Aquatic Education Program Grants (Grants F-87-AE-8 and F-87-AE-9) time spent preparing for and giving the general habitat tours. These grants directly supported the activities that earned the income. Accordingly, the revenue generated from tour fees should have been treated as program income, but were not. Department Administration Officials were not aware of the revenue received from tour fees because the funds were designated as “donations” to the Center.

Federal regulations (43 C.F.R. § 12.65) define program income as gross income received by the grantee directly generated by a grant-supported activity, or earned only as a result of the grant agreement during the grant period. In addition, the regulations specify that program income ordinarily will be deducted from total allowable costs to determine the net allowable costs, unless the federal agency authorizes otherwise. Finally, the regulations require grantees to use program income that the grantee did not anticipate at the time of the award to reduce the federal agency and grantee contributions rather than to increase the funds committed to the project. The FWS Manual (522 FW 19,

Exhibit 1, Section 1(e)) requires grantees to report income they receive that is directly generated by a grant-supported activity or earned only as a result of the grant agreement during the grant period.

The Department earned a combined total of \$43,312 in SFYs 2006 and 2007 from *tour fees* and *donations*. We were unable to determine the amount in the account that is attributable to revenue solely from *tour fees* (as opposed to the *donations*, which are not program income). By understating the program income and related expenses on the SF-269s for Grants F-87-AE-8 and F-87-AE-9, FWS had no means to ensure the Department spent the funds appropriately. Ordinarily, program income reduces both the federal and State share of grant costs (43 C.F.R. § 12.65(g)), so the Department could have been reimbursed more than it should have been for grant-related expenses because it failed to report all program income.

Recommendations

We recommend that FWS:

1. direct the Department to determine how much of the \$43,312 is from revenue generated from tour fees collected in SFYs 2006 and 2007 and recover any amount of excess reimbursement made as a result of the unreported program income; and
2. ensure that the Department develops policies and procedures to identify, use, and report revenue earned from grant-supported activities as program income in accordance with the grant agreement and regulations.

Department Response

The Department asserts that the revenues received from general habitat tours are donations and not fees and should therefore not be considered program income.

FWS Response

FWS regional officials acknowledge the recommendations and stated that they would work with the Department in developing a corrective action plan.

OIG Comments

While the Department asserts that fees collected for the general habitat tours are donations, we found that the Department's own website identifies these funds as tour fees and not voluntary donations. Therefore, we believe the finding and recommendations related to program income from tour fees is valid.

While FWS regional management acknowledges the recommendations, additional information is needed in the corrective action plan, including:

- the specific action(s) taken or planned to address the recommendations;

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

D. Inadequate Control of Real Property

To help maintain control over the use of its land, the Department uses a database to maintain its land records, including land purchased with Program grant funds. FWS Region 1 also maintains a list of lands purchased with Program grant funds. The two sets of records should match. However, information in the Department's database on total acreage acquired with Program funds conflicted with information in the FWS list. FWS records accounted for nearly 4,000 more acres acquired with Program funds than the Department's database. The Department has not reconciled records in its land database with FWS land records to determine their accuracy and completeness.

Federal regulations (43 C.F.R. § 12.82(a)(1)(i) and (c)(2)) require States to retain property records. In addition, in a March 29, 2007 Director's memorandum, FWS require States to maintain a real property management system that includes a comprehensive inventory of lands acquire with federal funds.

The Department's land records are not adequate to assure effective control over lands acquired with Program grant funds. Accordingly, the Department cannot ensure that such lands are being used for their intended purposes.

Recommendation

We recommend that FWS ensure that the Department reconciles its real property records with those of FWS.

Department Response

The Department stated that it would work with FWS to reconcile its land database with that of the Service.

FWS Response

FWS Regional officials concurred with the recommendation and stated that they would work with the Department in developing a corrective action plan to resolve the recommendation.

OIG Comments

While FWS regional management concurred with the recommendation, additional information is needed in the corrective action plan, including:

- the specific action(s) taken or planned to address the recommendation;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

E. Inadequate Equipment Management

Federal regulations require each State to have adequate controls—including current and complete property records—to ensure it maintains accountability for its equipment (43 C.F.R. § 12.72(d)(1)). Furthermore, when conducting activities funded under the Acts, the State is responsible for assuring all assets serve the purpose for which acquired throughout their useful life (50 C.F.R. § 80.18). To test the State’s controls, we reviewed its Fixed Asset System (FAS) and selected 46 items of equipment, valued at \$363,768, to test. During our tests, we found that 41 percent, or nearly half, of the items selected for sampling (19 equipment items valued at \$163,537) were not being maintained at the physical location assigned in the FAS.

We inspected an additional 35 items that we located in the field to verify that they were on the inventory and maintained at the location identified in the FAS (reverse testing). We found four items—including a John Deere loader tractor, a trailer, a pressure washer, and a boat—that were not included on the Department’s inventory listing. In our reverse testing, we identified another five items that were not physically maintained at the location assigned in the FAS.

The State does not have adequate equipment management controls.

- First, the FAS uses a job position as a property identifier. This method allows the Department to identify the individual accountable for property, although not consistently. It also does not allow the Department to identify the physical location of the property itself. Better information on the physical movement of property could help the Department to ensure it maintains accountability for the equipment.
- Additionally, while the Department requires individuals accountable for equipment to conduct an annual physical inventory, no independent third-party (such as a representative of the Department’s central property management office) is required to conduct or certify such inventories.
- Lastly, there are no property officials located at the regional and field offices who are responsible for the direction of overall property management at these locations. In fact, there is only one individual responsible for property management for the entire Department and this responsibility is a collateral duty. This arrangement increases the risk for loss of control of equipment.

Equipment purchased with Program funding and license revenues are at risk of loss. Additionally, the Department and FWS have no assurance that equipment is used for its originally intended purposes.

Recommendations

We recommend that FWS ensure that the Department:

1. establish policies and procedures to ensure that items included in the Department's Fixed Asset System can be identified by their physical location, and
2. revise its current inventory procedures to place responsibility on someone other than the individual assigned the equipment to conduct annual physical inventories in the field.

Department Response

The Department does not believe that improving its property system to keep track of the physical location of property will provide substantial benefit because of the constant movement of property among locations.

FWS Response

FWS Regional officials concurred with the recommendations and stated that they would work with the Department in developing a corrective action plan to resolve the recommendations.

OIG Comments

We believe for the Department to maintain accountability for its property, it needs an inventory control system that can identify property by location(s).

While FWS regional management concurred with the recommendations, additional information is needed in the corrective action plan, including:

- the specific action(s) taken or planned to address the recommendations;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

Appendix 1

IDAHO DEPARTMENT OF FISH AND GAME FINANCIAL SUMMARY OF REVIEW COVERAGE JULY 1, 2005 THROUGH JUNE 30, 2007

			Questioned Costs (Federal Share)		
Grant Number	Grant Amount	Claimed Costs	Unsupported	Cost Exceptions	Total
F-71-R-30	\$2,633,200	\$2,531,099		\$7,500	\$7,500
F-71-R-31	\$2,633,200	\$2,466,287		\$2,336	\$2,336
F-73-R-28	\$939,035	\$965,194	\$10,596		\$10,596
F-73-R-29	\$939,035	\$946,057		\$1,606	\$1,606
F-75-R-21	\$46,200	\$52,915			
F-75-R-22	\$46,200	\$47,163			
F-76-D-22	\$440,117	\$390,759			
F-76-D-23	\$500,117	\$508,437			
F-77-B-21	\$1,000,321	\$1,085,560	\$750	\$11,907	\$12,657
F-77-B-22	\$1,000,321	\$903,335		\$759	\$759
F-81-D-16	\$315,200	\$357,716			
F-81-D-17	\$315,200	\$336,336			
F-87-AE-8	\$616,407	\$631,692	\$45,214	\$86,666	\$131,880
F-87-AE-9	\$616,407	\$623,111	\$46,465	\$92,093	\$138,558
F-88-C-6	\$246,100	\$230,097			
F-88-C-7	\$246,100	\$177,740		\$317	\$317
FW-7-T-12	\$879,242	\$879,149			
FW-7-T-13	\$886,246	\$797,841			
W-159-HS-34	\$549,624	\$634,018			
W-159-HS-35	\$510,369	\$631,977		\$89,775	\$89,775
W-159-HS-36	\$450,828	\$900,761		\$833	\$833
W-160-R-33	\$935,261	\$954,936	\$9,975	\$13,256	\$23,231
W-160-R-34	\$915,464	\$916,216			
W-168-C-23	\$68,348	\$79,022			
W-168-C-24	\$67,189	\$71,360			
W-170-R-30	\$1,819,069	\$1,747,439			
W-170-R-31	\$1,776,596	\$1,719,975	\$451		\$451
W-173-D-22	\$2,122,101	\$1,997,163			
W-173-D-23	\$2,136,885	\$2,139,269		\$362	\$362
W-179-R-5	\$189,103	\$175,634		\$16,214	\$16,214
W-179-R-6	\$226,985	\$191,720			
W-180-E-1	\$106,667	\$106,667			
W-180-E-2	\$106,667	\$112,635			
Totals	\$26,279,804	\$26,309,280	\$113,451	\$323,624	\$437,075²

² \$437,075 is different from the \$437,073 presented in the body of the report in Finding A due to a rounding difference.

**IDAHO DEPARTMENT OF FISH AND GAME
SITES VISITED**

Headquarters

Boise, ID

Regional Offices

Clearwater Region – Lewiston, ID
Panhandle Region – Coeur d’Alene, ID
Upper Snake Region – Idaho Falls, ID

Hatchery

Henry’s Lake Hatchery

Fisheries Office

Nampa Fisheries Office

Boat Access Sites

Mud Lake WMA Boat Ramp (South)
Rose Lake Sportsman Park Boat Access

Fish Access Sites

Spring Valley Reservoir

Wildlife Management Areas

Coeur d’Alene WMA
Farragut WMA
Market Lake WMA
Sand Creek WMA

APPENDIX 3

**IDAHO
DEPARTMENT OF FISH AND GAME
STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

Recommendations	Status	Action Required
A.1.1, A.1.2, A.1.3, A.1.4, A.1.5, B, D, E.1, and E.2	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 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 April 27, 2009) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.
A.2.1, A.2.2, C.1 and C.2	FWS acknowledges the recommendations, but additional information is needed as outlined in the “Actions Required” column.	

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.



By Mail:

U.S. Department of the Interior
Office of Inspector General
Mail Stop 4428 MIB
1849 C Street, NW
Washington, D.C. 20240

By Phone

24-Hour Toll Free	800-424-5081
Washington Metro Area	703-487-5435

By Fax

703-487-5402

By Internet

www.doioig.gov/hotline