



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 Texas, Parks and Wildlife Department,
From September 1, 2006, Through August 31, 2008**

**Report No.
R-GR-FWS-0005-2009**

November 2009



United States Department of the Interior

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

November 13, 2009

AUDIT REPORT

Memorandum

To: Director
U.S. Fish and Wildlife Service

From: Suzanna I. Park *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 Texas, Parks and Wildlife Department, From September 1, 2006, Through August 31, 2008 (No. R-GR-FWS-0005-2009)

This report presents the results of our audit of costs claimed by the State of Texas (State), Parks 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 \$64.8 million on 125 grants that were open during State fiscal years (SFYs) ended August 31 of 2007 and 2008 (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 approximately \$1.2 million (federal share) claimed for ineligible contributions, ineligible vehicle ownership costs, and unsupported indirect costs. We also identified issues with unsupported in-kind contributions, incomplete equipment records, and unreconciled real property records.

We provided a draft report to FWS for a response. We summarized the Department and FWS Region 2 responses and provided our comments on the responses after the recommendations. We list the status of each recommendation in Appendix 4.

Please respond in writing to the findings and recommendations included in this report by February 11, 2010. 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. Bill Streifel, or me at 703-487-5345.

cc: Regional Director, Region 2, 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 \$64.8 million on the 125 grants that were open during SFYs 2007 and 2008 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Department headquarters in Austin, TX, and visited one district office, one field office, one hatchery, and four wildlife management areas (WMAs) (see Appendix 3). We performed this audit to supplement, not replace, the audits required by the Single Audit Act Amendments 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 its fish and game agency; 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 the Department's operations.

Prior Audit Coverage

On January 30, 2007, we issued "Audit on the U.S. Fish and Wildlife Service Federal Assistance Grants Awarded to the State of Texas Parks and Wildlife Department, From September 1, 2002, Through August 31, 2004" (No. R-GR-FWS-0014-2005). We followed up on all 17 recommendations in the report and found that the Department of the Interior, Office of the Assistant Secretary for Policy, Management and Budget was still tracking the implementation of five recommendations. The recommendation pertaining to unsupported in-kind contributions is repeated in this report. We discuss this recommendation in more detail in the Findings and Recommendations section of this report.

We also reviewed the Single Audit Reports of the Texas Department of Parks and Wildlife for SFYs 2007 and 2008 and determined that the Department's Wildlife and Sport Fish Restoration Program was not selected for specific review. In addition, no findings from these reports related to the Department's administration of the Program.

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 approximately \$1.2 million (federal share). We discuss the findings in more detail in the Findings and Recommendations section.

- **Questioned Costs.** The Department claimed ineligible contributions, ineligible vehicle ownership costs, and unsupported indirect costs. As a result, we questioned costs totaling approximately \$1.2 million (federal share).
- **Unsupported In-Kind Contributions.** The Department did not maintain adequate documentation to support volunteer hours claimed by three hunter education instructors on Grants W-104-S-35 and W-104-S-36.
- **Incomplete Equipment Records.** The Department acquired equipment with Program grant funds that was not recorded in its State Property Accounting (SPA) system.
- **Unreconciled Real Property Records.** The Department and FWS had not reconciled their respective real property records because the Department's inventory listing did not include the funding source for its lands.

Findings and Recommendations

A. Questioned Costs — \$1,210,857

1. Ineligible Contributions — \$284,530

The Department claimed expenditures of \$284,530 (federal share) comprising contributions to Ducks Unlimited, Inc. This amount was reimbursed under two grants, W-128-R-16 (\$153,427) and W-128-R-15 (\$131,103), for Migratory Bird Research and Surveys.

Contributions are strictly prohibited by the Code of Federal Regulations (C.F.R.), in 2 C.F.R. § 225, Appendix B, Subsection 12.a., which states, "Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of the recipient, are unallowable."

We determined that a Department official erroneously claimed this expenditure for reimbursement. According to the Grants Coordinator, the responsible official has been informed that such contributions may not be reimbursed with grant funds.

Recommendation

We recommend that FWS resolve the \$284,530 in questioned costs.

Department Response

The Department agreed with the recommendation and intends to resolve the \$284,530 of ineligible cost. The Department anticipates a completion date of December 31, 2009.

FWS Response

FWS Regional officials reviewed the State's response and proposed actions to be taken. FWS will work closely with State personnel in the development and implementation of a corrective action plan that will resolve and implement all of the audit findings and recommendations.

OIG Comments

Based on the Department and FWS responses, additional information is needed in the corrective action plan, indicating verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

2. Ineligible Vehicle Ownership Costs — \$146,703

The Department assesses a mileage cost for the use of all its vehicles based on a standard mileage rate established by the U. S. Internal Revenue Service. The rate includes per mile ownership and expense components. However, we noted that the ownership rate was charged on 101 vehicles purchased with Program and other Federal grant funds. As a result, the Department recovered duplicate payments of \$146,703 (federal share) by charging 21 Program grants for both the purchase price of the vehicles and the ownership costs (see Appendix 2). We found that Department personnel miscoded projects in the financial management system, resulting in the ineligible costs.

These costs were not incurred in accordance with 2 C.F.R. § 225, Appendix A, Subsection C.2, which defines allowable costs as necessary, reasonable, allowable, and authorized or not prohibited.

Recommendation

We recommend that FWS resolve the \$146,703 in questioned costs.

Department Response

The Department did not agree that all 101 vehicles resulting in the ineligible costs shown on Appendix 2 were purchased with Program and other federal grant funds. The Department intends to have its Finance Director resolve the costs by December 31, 2009.

FWS Response

FWS Regional officials reviewed the State's response and proposed actions to be taken. FWS will work closely with State personnel in the development and implementation of a corrective action plan that will resolve and implement all of the audit findings and recommendations.

OIG Comments

Based on the Department and FWS responses, additional information is needed in the corrective action plan, including:

- the specific actions taken or planned to address the recommendation, and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

3. Unsupported Indirect Costs — \$779,624

The Department claimed \$799,624 of indirect costs on the 28 Program grants in SFY2007. However, information from the financial management system did not support these charges because the Department reversed the \$779,624.

The Department planned on spending grant funding on direct costs to offset the indirect costs that were claimed. However, the Department did not incur sufficient direct costs to offset the indirect costs.

According to 43 C.F.R. § 12.60(a), fiscal control and accounting procedures of the State must be sufficient to permit the preparation of required reports and the tracing of funds to a level of expenditures adequate to establish that they have not been used in violation of applicable statutes.

As a result, we are questioning a total of \$779,624 in indirect costs (federal share) for which there was neither support in the Department's financial management system to substantiate the claimed indirect costs, nor sufficient direct costs to offset the reversed indirect costs.

Recommendations

We recommend that FWS:

1. resolve the \$779,624 in unsupported indirect costs, and
2. ensure the Department revises the applicable Financial Status Reports to correctly reflect information in its financial management system.

Department Response

The Department agreed with the recommendations and intends to have the Finance Director resolve the \$779,624 of unsupported indirect costs by December 31, 2009.

FWS Response

FWS Regional officials reviewed the State's response and proposed actions to be taken. FWS will work closely with State personnel in the development and implementation of a corrective action plan that will resolve and implement all of the audit findings and recommendations.

OIG Comments

Based on the Department and FWS responses, additional information is needed in the corrective action plan, including:

- the specific actions taken or planned to address the recommendations; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

B. Unsupported In-Kind Contributions

Under the Program, States must use "State matching" (nonfederal) funds to cover at least 25 percent of costs incurred in performing projects under the grants. The State's matching share of costs on Grants W-104-S-35 and W-104-S-36, for Hunter Education, was primarily composed of noncash ("in-kind") contributions. These contributions consisted of the value of volunteer instructor hours, which the Department calculated by multiplying labor rates by the hours donated. However, we found that the Department valued the contributions of three volunteer instructors using budgeted hours rather than actual hours supported by certified timesheets.

According to 2 C.F.R. § 225.55, Appendix A, Subsection C.1.j, which outlines basic guidelines on cost principles, for a cost to be allowable under federal awards, it must be adequately documented. In addition, 43 C.F.R. § 12.64(b)(6) states that, to the extent

feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

This issue occurred because the Department did not follow its policy to record the actual certified volunteer hours for the Hunter Education grants. Although the Department failed to report actual certified volunteer hours, we determined that there was no monetary impact on the grants because the Department accumulated excess matching costs. However, overstating the State matching share of costs could lead the Department to be reimbursed more than it should be under the grants.

We reported a similar condition in our prior audit report (No. R-GR-FWS-0014-2005, Recommendation A.3.2). Therefore, we are repeating the applicable recommendation from that report. Implementation of this recommendation will be tracked under the resolution process for the prior audit report.

Repeat Recommendation

We recommend that FWS require the Department to establish and implement procedures for determining allowable volunteer hours and require all volunteers to certify their hours worked.

Department Response

The Department agreed with the recommendation. The Federal Grants Administrator and Financial Management Director will be responsible for implementation of the procedures by December 31, 2009.

FWS Response

FWS Regional officials reviewed the State's response and proposed actions to be taken. FWS will work closely with State personnel in the development and implementation of a corrective action plan that will resolve and implement all of the audit findings and recommendations.

OIG Comments

Based on the Department and FWS responses, additional information is needed in the corrective action plan, including:

- the specific actions taken or planned to address the recommendation; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

C. Incomplete Equipment Records

The Department maintains and records all equipment purchased with Program funds in the SPA system. However, we identified seven pieces of equipment, valued at \$79,953 (\$59,964 federal share), that were purchased with Program funds but were not recorded in the SPA system. According to 50 C.F.R. § 80.18(c) and 522 FW 1.16, States must control all assets and assure they serve the purpose for which acquired.

This situation occurred because the Department did not monitor its expenditures to identify purchases that should have been recorded within the SPA system. As a result of inadequate controls, the Department's equipment is at increased risk for theft, loss, or misuse.

Recommendation

We recommend that FWS require the Department to record the equipment purchased with Program funds in the SPA system.

Department Response

The Department disagreed that seven pieces of equipment purchased with Program funds were not recorded in the SPA system. It stated that the seven pieces of equipment addressed in this finding were entered into the SPA system preceding the date of the audit.

FWS Response

FWS Regional officials reviewed the State's response and proposed actions to be taken. FWS will work closely with State personnel in the development and implementation of a corrective action plan that will resolve and implement all of the audit findings and recommendations.

OIG Comments

Based on the Department and FWS responses, additional information is needed in the corrective action plan, including:

- the specific actions taken or planned to address the recommendation;
- 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. Unreconciled Real Property Records

The Department and FWS each maintain records on land purchased with the Program grants. However, these two sets of records have not been reconciled because the Department's inventory listing included real property acquired with Program and non-Program funds but did not identify the funding source for each land purchase.

Federal regulations (43 C.F.R. §§ 12.82 (a)(1)(i) and (c)(2)) require States to retain real property records. Furthermore, the FWS Director issued a letter in March 2007, requesting each State to maintain a real property management system that includes a comprehensive inventory of lands and to ensure that the inventory is accurate and complete.

As a result of this issue, the Department's land records are not adequate to assure effective control over lands acquired with Program grant funds and license revenues. Accordingly, the Department cannot ensure that such lands are being used for their intended purposes.

Recommendation

We recommend that FWS work with the Department to identify the funding source for all land purchased and reconcile its real property records with FWS.

Department Response

The Department agreed with the recommendation and has begun working with FWS staff to reconcile its real property records with the FWS. The Department anticipates completion by March 31, 2010, by its Federal Grants Administrator and Financial Management Director.

FWS Response

FWS Regional officials reviewed the State's response and proposed actions to be taken. FWS will work closely with State personnel in the development and implementation of a corrective action plan that will resolve and implement all of the audit findings and recommendations.

OIG Comments

Based on the Department and FWS responses, additional information is needed in the corrective action plan including verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

**TEXAS PARKS AND WILDLIFE DEPARTMENT
FINANCIAL SUMMARY OF REVIEW COVERAGE
SEPTEMBER 1, 2006, THROUGH AUGUST 31, 2008**

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible Costs	Unsupported Costs
F-201-B-1	\$231,540			
F-200-B-1	650,000			
F-199-B-1	666,667			
F-198-B-1	666,667			
F-197-R-1	126,000			
F-196-E-1	155,000	\$37,751		
F-195-B-1	666,667			
F-194-B-1	540,000			
F-193-R-1	101,050			
F-192-R-1	71,697	52,557		
F-191-B-1	1,176,000	50,115		
F-190-R-1	43,958	29,841		
F-189-R-1	15,956	11,683		
F-188-B-1	111,900	83,925		
F-187-B-1	976,069	79,940		
F-186-B-1	791,841	503,778		
F-185-B-1	580,630			
F-184-B-1	60,000	45,000		
F-183-B-1	271,000			
F-182-B-1	500,000			
F-181-B-1	178,024			
F-180-R-1	248,318	14,565		
F-179-R-1	248,318	30,361		
F-178-B-1	666,667			
F-177-B-1	463,500			
F-176-B-1	889,348	400,692		
F-175-B-1	300,000	225,000		
F-174-B-1	221,854	166,390		
F-173-M-1	3,919,728	540,717		
F-172-B-1	200,000	142,500		
F-171-B-1	186,447			
F-170-B-1	506,540	379,905		
F-169-B-1	834,090	526,365		
F-168-B-1	547,850	410,887		

**TEXAS PARKS AND WILDLIFE DEPARTMENT
FINANCIAL SUMMARY OF REVIEW COVERAGE
SEPTEMBER 1, 2006 THROUGH AUGUST 31, 2008**

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible Costs	Unsupported Costs
F-167-E-1	\$161,420	\$121,065		
F-164-B-1	867,689	650,766		
F-163-B-1	533,445	400,085		
F-162-B-1	667,000	500,000		
F-161-B-1	500,000	346,858		
F-160-B-1	137,500	103,125		
F-159-R-1	176,000	128,249		\$29
F-158-R-3	41,397	16,960		
F-158-R-2	27,023	16,887		1,211
F-157-B-1	675,000	500,000		
F-156-B-1	666,666	500,000		
F-155-B-1	1,333,334	500,000		
F-154-B-1	500,000	375,000		
F-150-M-1	624,865	468,649		
F-149-M-6	40,000			
F-149-M-5	40,000	30,000		
F-149-M-4	45,000	33,750		
F-148-M-6	40,000			
F-148-M-5	40,000	30,000		674
F-148-M-4	40,000	4,638		
F-140-T-6	2,000,000	836,844	\$4,525	
F-140-T-5	674,000	505,500		
F-139-T-6	,111,880	1,061,237	2,270	
F-139-T-5	1,031,368	773,526		
F-134-R-3	75,004	56,253		
F-133-M-6	2,000,034	341,418		
F-133-M-5	308,532	231,399		
F-130-B-1	1,200,000	900,000		
F-129-O-8	39,867			
F-129-O-7	39,867	27,480		106
F-129-O-6	39,867	23,650		701
F-125-E-8	2,056,900	1,042,170		
F-125-E-7	1,531,674	952,685		36,559
F-117-D-5	1,172,000	879,000		

**TEXAS PARKS AND WILDLIFE DEPARTMENT
FINANCIAL SUMMARY OF REVIEW COVERAGE
SEPTEMBER 1, 2006, THROUGH AUGUST 31, 2008**

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible Costs	Unsupported Costs
F-101-D-10	\$5,165,645	\$2,429,609	\$12,592	\$90,082
F-98-D-13	1,376,854	1,032,640		41,230
F-96-D-13	1,892,414	965,170		34,703
F-95-D-13	1,691,771	1,268,828		50,185
F-92-D-15	1,050,000			
F-92-D-14	1,295,000	971,250		
F-92-D-13	824,028	618,021		
F-91-D-12	2,330,000	723,750	1,513	
F-91-D-11	1,300,144	975,108		21,388
F-91-D-10	1,300,144	723,066		
F-90-D-12	934,440	641,163	2,564	
F-90-D-11	911,200	576,813	3,163	16,805
F-82-E-16	1,432,840	722,817		
F-59-D-19	320,000			
F-59-D-18	320,000	240,000		
F-59-D-17	205,684	154,263		
F-34-M-25	1,800,000			
F-34-M-24	1,800,000	1,350,000		33,369
F-34-M-23	1,800,000	1,350,000		
F-30-R-32	6,318,984	2,250,000		
F-30-R-31	3,079,428	2,309,571		
F-22-D-39	244,108			
F-22-D-38	203,000	150,029		
F-22-D-37	175,200	131,400		
FW-19-O-8	120,000			
FW-19-O-7	120,000	90,000		
FW-19-O-6	120,000	77,889		8,312
FW-15-O-11	96,000	62,696		5,092
W-137-L-1	2,000,500	1,154,568		
W-136-M-3	200,000		1,453	
W-136-M-2	520,000	380,685	3,705	
W-136-M-1	430,000	322,500	2,776	3,555
W-135-M-7	1,823,333	1,367,500		

**TEXAS PARKS AND WILDLIFE DEPARTMENT
FINANCIAL SUMMARY OF REVIEW COVERAGE
SEPTEMBER 1, 2006, THROUGH AUGUST 31, 2008**

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible Costs	Unsupported Costs
W-135-M-6	\$1,866,667	\$1,171,035	\$10,316	\$34,627
W-132-R-8	506,667	380,000		
W-132-R-7	533,333	400,000		10,676
W-131-S-12	266,667	194,471		4,710
W-130-L-3	10,000			
W-129-M-18	3,373,667	2,526,027	17,332	
W-129-M-17	3,120,000	2,088,817	16,564	88,823
W-128-R-16	1,633,334	1,071,215	158,158	
W-128-R-15	1,226,667	920,000	131,103	13,955
W-127-R-17	966,640		2,475	
W-127-R-16	1,600,000	1,011,884	6,554	
W-127-R-15	1,513,000	817,514	4,796	109,235
W-126-R-17	300,000			
W-126-R-16	1,000,589	407,135		
W-126-R-15	300,000	200,095	1,202	25,088
W-124-M-19	4,000,000		14,012	
W-124-M-18	5,000,333	3,750,000		
W-124-M-17	5,333,334	3,548,323	15,752	31,986
W-122-S-12	580,000	261,439		
W-122-S-11	933,333	441,828		
W-107-R-34	3,373,334	2,530,000		
W-107-R-33	4,000,000	2,469,469	9,223	92,169
W-104-S-36	1,106,667	830,000		
W-104-S-35	1,220,000	610,431	9,185	24,354
Totals	\$126,215,607	\$64,758,185	\$ 431,233	\$ 779,624

**TEXAS PARKS AND WILDLIFE DEPARTMENT
SCHEDULE OF QUESTIONED COSTS
SEPTEMBER 1, 2006, THROUGH AUGUST 31, 2008**

Grant Number	Grant Title	Ineligible Vehicle Ownership Costs
W-136-M-3	Wildlife Habitat Assessment	\$ 1,453
F-101-D-10	A.E. Wood State Fish Hatchery	12,592
F-139-T-6	Freshwater Game Fish Environmental Assistance and Technical Guidance	2,270
F-140-T-6	Saltwater Game Fish Environmental Assistance and Technical Guidance	4,525
F-90-D-11	Athens State Fish Hatchery	3,163
F-90-D-12	Athens State Fish Hatchery	2,564
F-91-D-12	Sea Center Texas	1,513
W-104-S-35	Hunter Education	9,185
W-107-R-33	Wildlife Resource Planning Wildlife Administration and Coordination	9,223
W-124-M-17	Wildlife Restoration/WMA's	15,752
W-124-M-19	Wildlife Restoration/WMA's	14,012
W-126-R-15	Upland Game Bird Research and Survey	1,202
W-127-R-15	Big Game Research and Surveys	4,796
W-127-R-16	Big Game Research and Surveys	6,554
W-127-R-17	Big Game Research and Surveys	2,475
W-128-R-16	Migratory Game Bird Research and Surveys	4,731
W-129-M-17	Private Lands and Habitat	16,564
W-129-M-18	Private Lands and Habitat	17,332
W-135-M-6	Wildlife Operations	10,316
W-136-M-1	Wildlife Habitat Assessment	2,776
W-136-M-2	Wildlife Habitat Assessment	3,705
Totals		\$146,703

TEXAS PARKS AND WILDLIFE DEPARTMENT
SITES VISITED

Headquarters

Austin

District and Field Offices

Jasper District Office
San Marcos - Inland Fisheries Field Office

Wildlife Management Areas

Bannister
Kerr
Moore Plantation
Walter Buck

Fish Hatchery

A. E. Wood

**TEXAS PARKS AND WILDLIFE DEPARTMENT
STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

Recommendations	Status	Action Required
A.1, A.2, A.3, B, C, and D	FWS management has not indicated its concurrence with the recommendations. 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), 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 February 11, 2010) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.

Report Fraud, Waste, Abuse, and Mismanagement



Fraud, waste and abuse in government concern 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:

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Office of Inspector General
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Washington, D.C. 20240

By Phone:

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Washington Metro Area	703-487-5435

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