



# **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 Nevada,  
Department of Wildlife,  
From July 1, 2006, Through June 30, 2008**

**Report No.  
R-GR-FWS-0007-2009**

**January 2010**



# United States Department of the Interior

## OFFICE OF INSPECTOR GENERAL

12030 Sunrise Valley Drive, Suite 230  
Reston, VA 20191

January 15, 2010

### 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 Nevada, Department of Wildlife, From July 1, 2006, Through June 30, 2008 (No. R-GR-FWS-0007-2009)

This report presents the results of our audit of costs claimed by the State of Nevada (the State), Department of Wildlife (the 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 \$47 million on 30 grants that were open during State fiscal years (SFYs) ended June 30 of 2007 and 2008 (see Appendix 1). The audit also covered the Department'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 Department complied, in general, with applicable grant accounting and regulatory requirements. However, we questioned costs totaling \$271,588, resulting from unsupported in-kind contributions, and found that the Department submitted two unsupported and inaccurate hunting and fishing license certifications. Furthermore, the Department did not have adequate controls in place over equipment and had not reconciled its real property records with FWS.

In addition, the Department had not fully developed or implemented a business continuity/disaster recovery plan prior to the commencement of our audit. Without such a plan, the Department might not have the ability to properly restore essential information technology services and business operations related to Program grants in the event of an outage, disaster, or other type of interruption. However, the Department finished and implemented an appropriate plan before we completed our audit fieldwork. We therefore determined that no recommendation regarding this issue was necessary.

We provided a draft report to FWS for a response. We summarized the Department and FWS Region 8 responses and provided our comments on the responses after the recommendations. 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 15, 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. Crist Chensvold, or me at 703-487-5345.

cc: Regional Director, Region 8, 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 (the 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 \$47 million on the 30 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 Reno, NV, and visited two regional offices, two field offices, six wildlife management areas, two fish hatcheries, and one motor boat access project (see Appendix 2). 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 as necessary under the circumstances. We believe that the evidence obtained from our tests and

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

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 the Department's operations.

## **Prior Audit Coverage**

On September 29, 2006, we issued "Final Audit Report on the U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Nevada, Department of Wildlife, From July 1, 2002 Through June 30, 2004" (No. R-GR-FWS-0011-2005). We followed up on all ten recommendations in the report and found that none were considered implemented. Although FWS obtained documentation regarding the implementation of nine recommendations, this information has not yet been received by the Department of the Interior, Office of Assistant Secretary for Policy, Management, and Budget, which is tracking implementation. Nevertheless, we found continuing problems with the accuracy of and support for the Department's hunting and fishing license certifications and its controls over equipment, which we discuss in the Findings and Recommendations section of this report.

We also reviewed Nevada's Comprehensive Annual Financial Reports for SFYs 2007 and 2008 and the Single Audit Report for SFY 2007. The Department's Wildlife and Sport Fish Restoration Programs were identified as major programs and were tested for the Single Audit. None of these reports contained any findings that would directly impact the Program grants.

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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 unsupported questioned costs totaling \$271,588. We discuss the findings in more detail in the Findings and Recommendations section.

**Questioned Costs.** We questioned \$271,588 in unsupported in-kind contributions claimed on six grants. The Department calculated the value of these contributions using incorrect labor rates and did not maintain adequate documentation to support the hours claimed.

**Unsupported and Inaccurate Hunting and Fishing License Certifications.** The Department did not eliminate duplicates from its license certifications issued in 2007 and 2008 and did not maintain documentation to support the certifications.

**Inadequate Equipment Management System.** The Department's records did not correctly show the funding source of all equipment purchased with Program funds and license revenue.

**Inadequately Tracked Equipment.** The Department did not consistently follow its own procedures to track equipment purchased with Program funds and license revenue.

**Unreconciled Real Property Records.** We found discrepancies between the real property records maintained by the Department and FWS because they had not reconciled their respective records.

### Findings and Recommendations

#### A. Questioned Costs — \$271,588

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. Noncash ("in-kind") contributions may be used to meet States' matching share of costs, but as with costs claimed for reimbursement, the value of these in-kind contributions must be supported. We reviewed in-kind contributions consisting of volunteer labor and mileage claimed by the Department on its grants. The Department calculated these contributions by multiplying labor and mileage rates by the hours and miles donated. We noted no exceptions related to mileage contributions. However, we determined that the labor amounts claimed on these grants were unsupported; the Department calculated the value of these contributions using incorrect labor rates and did not maintain adequate documentation to support the hours claimed.

The Code of Federal Regulations (CFR) provides the general documentation requirements for in-kind contributions. It also provides guidance on calculating the value of the contributions. Under 2 CFR § 225, Appendix A, Subsection C.1.j., which outlines basic guidelines on cost principles, costs must be adequately documented to be allowable under federal awards. According to 43 CFR § 12.64(b)(6), in-kind contributions counting towards satisfying a matching requirement must be verifiable from the records of grantees, and the records must show how the value placed on the in-kind contributions was derived. It also notes 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. Furthermore, 43 CFR § 12.64(c) states that unpaid services provided to a grantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's organization, and a reasonable amount for fringe benefits may be included in the valuation.

This issue occurred because the Department:

- issued a policy basing its in-kind labor rates on hourly rates that were developed for budgetary purposes and were higher than the labor rates used to pay Department employees for similar work;
- allowed volunteers to report the hours they worked as a lump sum over multiple days, even though Department employees must record their hours on a daily basis; and
- did not ensure that volunteers completed, certified, and obtained approval on manual and electronic timesheets in a manner similar to Department employees.

The Department overstated the value of its in-kind contributions on the grant agreements listed below, resulting in \$112,752 and \$158,836 in questioned costs for SFYs 2007 and 2008, respectively. We are therefore questioning a total of \$271,588 in unsupported costs (federal share) for both SFYs.

<b>Federal Share of Questioned Costs, SFY2007</b>				
<b>Description</b>	<b>Grant Numbers and Amounts</b>			<b>Total</b>
	<b>F-30-AE-18</b>	<b>W-48-R-38</b>	<b>W-51-HS-32</b>	
Original Federal Share Claimed	\$306,821	\$1,495,883	\$281,168	
Total Grant Outlays	\$446,145	\$1,995,490	\$418,455	
Less: Unsupported In-Kind Contributions	\$110,115	\$25,839	\$95,976	
Revised Grant Outlays	\$336,030	\$1,969,651	\$322,479	
Allowable Federal Share	75%	75%	75%	
Allowable Federal Amount	\$252,023	\$1,477,238	\$241,859	
<b>Federal Share Questioned Costs</b>	<b><u>\$54,798</u></b>	<b><u>\$18,645</u></b>	<b><u>\$ 39,309</u></b>	<b><u>\$112,752</u></b>

<b>Federal Share of Questioned Costs, SFY2008</b>				
<b>Description</b>	<b>Grant Numbers and Amounts</b>			<b>Total</b>
	<b>F-30-AE-19</b>	<b>W-51-HS-33</b>	<b>W-64-R-8</b>	
Original Federal Share Claimed	\$268,663	\$422,507	\$445,074	
Total Grant Outlays	\$363,787	\$577,350	\$593,432	
Less: Unsupported In-Kind Contributions	\$87,647	\$126,654	\$17,057	
Revised Grant Outlays	\$276,140	\$450,696	\$576,375	
Allowable Federal Share	75%	75%	75%	
Allowable Federal Amount	\$207,105	\$338,022	\$432,281	
<b>Federal Share Questioned Costs</b>	<b><u>\$61,558</u></b>	<b><u>\$84,485</u></b>	<b><u>\$12,793</u></b>	<b><u>\$158,836</u></b>

### **Recommendations**

We recommend that FWS:

1. resolve the unsupported questioned costs totaling \$271,588, and
2. ensure the Department revises its policies and procedures on in-kind contributions to bring its volunteer labor rates and timekeeping procedures in line with federal requirements.

### **Department Response**

The Department concurred with the recommendations and will resolve the questioned costs and revise its policies and procedures covering in-kind contributions.

### **FWS Response**

FWS Regional officials concurred with the recommendations.

### **OIG Comments**

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

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



## **B. Unsupported and Inaccurate Hunting and Fishing License Certifications**

Annual apportionments of Program funds are based in part on the number of paid hunting and fishing license holders certified by the director of each State's fish and wildlife agency. The Department issued a certification report to FWS on June 27, 2007, for licenses purchased in 2006. Due to a change in the reporting period parameters set by FWS, the Department appropriately resubmitted the same report on August 29, 2008, to cover the next certification period. The data included in these reports was extracted from two different licensing systems: the License Inventory and Sales Accounting (LISA) system and the Nevada Wildlife Data System (NWDS).

Our review of the Department's hunting and fishing license certifications found that:

- The Department attempted to eliminate duplicate license holders from the LISA system by applying adjustment factors to various types of licenses sold. However, these factors were based on an outdated study from the 1970's.
- The Department could not provide detailed sales information to verify the data from the LISA system, including the names of license holders, their license numbers, and the dates the licenses were purchased.
- License holders who purchased multiple short-term licenses during the certification period were not removed from the NWDS data. NWDS only eliminated duplicate license holders who paid to replace a lost license.

According to 50 CFR §§ 80.10(a) and (b), information concerning the number of persons holding paid hunting and fishing licenses in the State in the preceding year shall be furnished to FWS, and the information shall be certified as accurate by the State. Furthermore, 50 CFR § 80.10(c)(5) notes that an individual holding more than one license to hunt or fish shall not be counted more than once as a hunting or fishing license holder.<sup>2</sup> In addition, the FWS Manual, in 522 FW 2.7(1), states that surveys to determine and adjust for duplicate license holders should be conducted every 5 years, or sooner if the State's license structure changes.

Since at least 2006, the Department had been aware of the need to update the 1970's survey and retain records to substantiate the LISA data. It planned to address these issues by eliminating LISA and implementing NWDS, which was to have the ability to remove all duplicate license holders and produce detailed reports on licenses sold. However, at the time of its June 2007 certification, the Department had only partially implemented NWDS and had not yet completed the programming to remove all duplicates. This issue was compounded when the mandated change in certification periods forced the Department to reissue the same certification in August 2008. As a result, the number of

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<sup>2</sup> The CFR sections cited here were in effect at the time the Department issued its 2007 and 2008 license certifications. A revision of 50 CFR § 80.10, which incorporated the same requirements described in this finding, became effective on October 1, 2008. The information previously contained in 50 CFR §§ 80.10(a), (b), and (c)(5) can now be found in 50 CFR §§ 80.10(a)(3) and (c).

paid licenses reported in the 2007 and 2008 certifications could be understated or overstated, which could have affected the State's apportionment of Program funds.

The first two issues discussed in this finding, pertaining to the LISA system, were also reported in our previous audit (No. R-GR-FWS-0011-2005, Recommendations D.1 and D.2). However, we are not repeating the recommendations from that report because LISA has not been operational since 2008. Our recommendation in this report therefore pertains to NWDS, the Department's current licensing system.

### **Recommendation**

We recommend that FWS ensure the Department removes all duplicates from future license certifications or develop another method, such as using adjustment factors from an updated survey, to reasonably account for and eliminate duplicates.

### **Department Response**

The Department concurred with the recommendation and stated that NWDS can now reasonably account for and eliminate duplicate records of license holders.

### **FWS Response**

FWS Regional officials concurred with the recommendation.

### **OIG Comments**

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

- the specific action(s) taken or planned to address the recommendation;
- 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. Inadequate Personal Property Management System**

The Department's Fiscal Services Section maintains the personal property inventory, which includes property costing over \$1,000 and all weapons and computers, regardless of cost. It contains over 2,500 items valued at about \$15.6 million. However, the Department did not have any records detailing the source of funds (Program funds, license revenues, State funds, etc.) used to purchase equipment prior to 2000. The State's Integrated Financial System (IFS) contained the funding source for property acquired in 2000 and later, but according to accounting staff responsible for the Department's

inventory, that information is unreliable. Finally, the Department has kept subsidiary inventory records apart from the IFS, but those records are incomplete.

The CFR (50 CFR § 80.18(c)) and the FWS Manual (522 FW 1.16) require that the State account for and control all assets acquired with Program funds. This requirement ensures that the assets are used throughout their life to fulfill the purpose for which they were acquired.

This issue arose due to two main factors. First, the Department's records for property purchased prior to 2000 have been misplaced. Second, prior to 2009, accounting staff did not consistently record the correct funding sources for property in the IFS because they did not fully understand the functionality of its fixed asset module.

Without maintaining accurate records on the funding source of its property, the Department cannot ensure that (1) the property items purchased with Program funds and license revenues are being utilized for the purposes for which they were originally acquired; or (2) the proceeds from the sale of property purchased with Program funds and license revenues are properly credited.

We reported a similar condition in our prior audit report (No. R-GR-FWS-0011-2005, Recommendation C.1); therefore, we are repeating the applicable recommendation from that report. Implementation of the repeat recommendation will be tracked under the resolution process for the prior audit report.

### **Repeat Recommendation**

We recommend that FWS require the Department to review the current personal property inventory database and identify those property items that were purchased with Program funds and license fee revenues.

### **Department Response**

The Department concurred with the recommendation and is in the process of reviewing its personal property database, identifying items purchased with Program funds and license revenues, and incorporating the correct coding in IFS.

### **FWS Response**

FWS Regional officials concurred with the recommendation.

### **OIG Comments**

The implementation of this recommendation will be tracked under the prior audit report. Accordingly, FWS should send documentation regarding the implementation of this recommendation to the Department of the Interior, Office of Assistant Secretary for Policy, Management, and Budget.

#### **D. Inadequately Tracked Equipment**

To test the Department's controls over equipment, we selected 26 items costing \$258,604 from the Department's subsidiary inventory records.<sup>3</sup> During our testing, we noted that:

- property tags were not affixed to seven pieces of equipment, costing \$105,957, including trucks, a trailer, a camper shell, and a computer;
- transfer documents were not completed for two equipment items, costing \$25,958, until we inquired about their location; and
- an employee loaned a camcorder, costing \$1,035, to a seasonal employee without maintaining a required log sheet to record the item's condition, the date it was borrowed, and the name and signature of the borrower.

Our exceptions totaled \$132,950, or 51 percent of the value of our sample.

According to 43 CFR § 12.72(b), States are required to manage equipment acquired under Program grants in accordance with their own laws and procedures. The Department's Property Management Procedures states that (1) property tags should be affixed to weapons, computers with licensed software, and items valued over \$1,000; (2) transfers of property should be documented prior to transfer through property disposition reports; and (3) equipment custodians should maintain log sheets on equipment loaned to other employees to record the item's condition, the date it was borrowed, and the name and signature of the borrower.

Department staff did not consistently follow property control procedures, which resulted in these exceptions. Specifically:

- staff in the Fiscal Services Section kept property tags for vehicles on file rather than forwarding them to the field employees responsible for the equipment; and
- field employees did not always submit property disposition reports before transferring equipment, maintain log sheets on equipment loaned to other employees, or request replacement property tags as needed.

The Department therefore cannot ensure that its equipment is used only for authorized purposes. This lack of control also increases the risk that equipment could be lost or misplaced.

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<sup>3</sup> According to accounting staff, the subsidiary inventory records most accurately reflect the correct funding source of the equipment, but these records have been kept only since 2003. Therefore, our test was limited to equipment purchased between 2003 and 2009.

## **Recommendation**

We recommend that FWS ensure the Department follows its procedures to tag all equipment, complete the appropriate documentation before transferring equipment between employees, and maintain log sheets for loaned equipment.

## **Department Response**

The Department concurred with the recommendation and will update its policies and procedures to more accurately reflect its current practices for transferring and loaning equipment.

## **FWS Response**

FWS Regional officials concurred with the recommendation.

## **OIG Comments**

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

- the specific action(s) taken or planned to address the recommendation;
- 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. Unreconciled Real Property Records**

The Department and FWS each maintain records on land purchased with Program grant funds; however, these two sets of records show significant differences. The Department's land inventory identified approximately 41,222 acres with an acquisition cost of about \$3.6 million. Conversely, FWS land records show approximately 66,675 acres costing about \$9.2 million.

According to 50 CFR § 80.18 and 522 FW 1.15, each State is required to maintain accountability and control of all assets to assure that they are used for the purpose for which acquired throughout their useful life. The FWS Director reiterated land management requirements to Program participants in a March 29, 2007 letter. This letter requested each State to maintain a real property management system that includes a comprehensive inventory of lands and to ensure that its inventory is accurate and complete.

Department and FWS officials acknowledged that they had not reconciled the respective land inventories to determine their accuracy and completeness. As a result, the

Department's land records are not adequate to ensure that lands acquired with grant funds are used only for their originally intended purposes.

### **Recommendation**

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

### **Department Response**

The Department concurred with the recommendation and noted that its land agent is responsible for reconciling the Department's land records. However, this position is currently vacant.

### **FWS Response**

FWS Regional officials concurred with the recommendation.

### **OIG Comments**

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

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

**STATE OF NEVADA  
DEPARTMENT OF WILDLIFE  
FINANCIAL SUMMARY OF REVIEW COVERAGE  
JULY 1, 2006, THROUGH JUNE 30, 2008**

<b>GRANT NUMBER</b>	<b>GRANT AMOUNT</b>	<b>CLAIMED COSTS</b>	<b>QUESTIONED COSTS (FEDERAL SHARE)</b>
<b>F-20-42</b>	\$2,046,064	\$1,820,044	
<b>F-20-43</b>	2,046,064	1,836,442	
<b>F-27-B-57</b>	90,000	90,160	
<b>F-27-B-58</b>	15,000	13,624	
<b>F-30-AE-18</b>	409,649	446,145	\$54,798
<b>F-30-AE-19</b>	358,217	363,787	61,558
<b>F-32-D-16</b>	2,196,912	2,143,804	
<b>F-32-D-17</b>	2,351,004	2,029,945	
<b>F-38-D-2</b>	26,296,131	24,108,007	
<b>F-39-B-1</b>	337,272	112,825	
<b>F-40-B-1</b>	85,156	1,741	
<b>F-41-B-1</b>	313,171	54,888	
<b>FW-1-CP-7</b>	86,688	48,713	
<b>FW-1-CP-8</b>	97,314	79,085	
<b>FW-3-T-25</b>	1,254,475	1,205,758	
<b>FW-3-T-26</b>	1,279,568	1,254,246	
<b>FW-4-D-13</b>	1,374,694	1,293,197	
<b>FW-4-D-14</b>	1,510,540	1,499,637	
<b>FW-20-L-8</b>	184,849	157,338	
<b>W-48-R-38</b>	3,192,204	1,995,490	18,645
<b>W-48-R-39</b>	2,234,128	2,372,036	
<b>W-51-HS-32</b>	450,828	418,455	39,309
<b>W-51-HS-33</b>	633,432	577,350	84,485
<b>W-58-D-17</b>	548,916	599,086	
<b>W-58-D-18</b>	737,871	800,937	
<b>W-61-D-10</b>	166,667	131,427	
<b>W-61-D-11</b>	166,667	146,522	
<b>W-64-R-7</b>	503,400	466,874	
<b>W-64-R-8</b>	656,520	593,432	12,793
<b>W-66-E-1</b>	320,000	307,005	
<b>Totals</b>	<b>\$51,943,401</b>	<b>\$46,968,000</b>	<b>\$271,588</b>

**STATE OF NEVADA  
DEPARTMENT OF WILDLIFE  
SITES VISITED**

**Headquarters**

Department of Wildlife, Reno  
Operations Division, Reno

**Regional Offices**

Eastern Region, Elko  
Southern Region, Las Vegas

**Field Offices**

Eastern Region Field Office, Ely  
Western Region Field Office, Fallon

**Wildlife Management Areas**

Franklin Lake  
Humboldt  
Key Pittman  
Mason Valley  
Steptoe Valley  
Wayne E. Kirch

**Fish Hatcheries**

Gallagher  
Lake Mead

**Motor Boat Access Projects**

Big Bend of the Colorado Recreation Area



**NEVADA DEPARTMENT OF WILDLIFE  
STATUS OF AUDIT FINDINGS AND RECOMMENDATIONS**

Recommendations	Status	Actions Required
<b>A.1, A.2, B, D, and E</b>	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, 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 15, 2010) to the Assistant Secretary for Policy, Management, and Budget (PMB) for resolution and/or tracking of implementation.
<b>C</b>	Repeat recommendation C.1 from our prior report (R-GR-FWS-0011-2005). 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 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.



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