



**U.S. Department of the Interior  
Office of Inspector General**

# **SURVEY REPORT**

**SELECTED ADMINISTRATIVE ACTIVITIES  
AT REGION 6,  
U.S. FISH AND WILDLIFE SERVICE**

**REPORT NO. 95-I-1406  
SEPTEMBER 1995**



# United States Department of the Interior

OFFICE OF INSPECTOR GENERAL  
Washington, D.C. 20240

SEP 29 1995

## MEMORANDUM

TO: The Secretary

FROM: Wilma A. Lewis  
Inspector General

SUBJECT SUMMARY: Final Survey Report for Your Information - "Selected Administrative Activities at Region 6, U.S. Fish and Wildlife Service" (No. 95-I-1406)

Attached for your information is a copy of the subject final survey report,

U.S. Fish and Wildlife Service's Region 6 was effectively operating and managing the six administrative activities that we reviewed. Administrative activities reviewed were imprest fund operations, time and attendance reporting, credit card usage, remote data entry of financial transactions, capitalized equipment accountability, and small purchases. In addition, we believe that the expanded use of remote data entry and credit cards by Region 6 has helped the Service's Finance Center meet its due dates by reducing paperwork and document flow within the Service.

If you have any questions concerning this matter, please contact me at (202) 208-5745.

Attachment



# United States Department of the Interior

## OFFICE OF INSPECTOR GENERAL

Headquarters Audits  
1550 Wilson Boulevard  
Suite 401  
Arlington, VA 22209

## MEMORANDUM SURVEY REPORT

To: Director, U.S. Fish and Wildlife Service SEP 30 1995

From: Marvin Pierce *for Judy Harrison*  
Acting Assistant Inspector General for Audits

Subject: Final Survey Report on Selected Administrative Activities at Region 6,  
U.S. Fish and Wildlife Service (No. 95-I-1406)

## INTRODUCTION

This report presents the results of our survey of selected administrative activities at the U.S. Fish and Wildlife Service's Region 6, located in Lakewood, Colorado. The objective of the survey was to determine whether the selected administrative activities were conducted in accordance with established laws, regulations, and procedures during fiscal year 1995. Administrative activities reviewed during the survey were imprest fund operations, time and attendance reporting, credit card usage, remote data entry of financial transactions, capitalized equipment accountability, and small purchases.

## BACKGROUND

Region 6 is responsible for Service activities in Colorado, Kansas, Montana, Nebraska, North Dakota, South Dakota, Utah, and Wyoming. The Assistant Regional Director for Budget and Administration, who reports to the Regional Director, is the official responsible for administrative activities. Appropriations available to Region 6 during fiscal year 1995 approximated \$100 million.

## SCOPE OF SURVEY

Our survey was made in accordance with the "Government Auditing Standards," issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures that were considered necessary under the circumstances. We interviewed Region 6 personnel who were responsible for administrative activities and performed limited testing of available records and transactions. Our survey was performed during June and July 1995.

In addition, we reviewed the Secretary's Annual Statement and Report to the President and the Congress for fiscal year 1994, required by the Federal Managers

Financial Integrity Act of 1982, to determine whether any reported weaknesses were within the objective and scope of our survey. We determined that none of the reported weaknesses were directly related to the objective and scope of our survey.

## **PRIOR AUDIT COVERAGE**

Neither the General Accounting Office nor the Office of Inspector General has issued any reports in the past 5 years that addressed the administrative activities of Region 6.

## **RESULTS OF SURVEY**

We concluded that the Region 6 staff was effectively operating and managing the six administrative activities that we reviewed. In addition, we believe that the expanded use of remote data entry and credit cards has significantly increased the capability of the Finance Center to meet its deadlines by reducing paperwork and document flow within the Service. Because Region 6 has actively endorsed and implemented these activities with positive results, we believe that it would be in the best interest of the Service to encourage all regions to maximize the use of remote data entry and credit cards.

### **Imprest Funds**

Our review disclosed that the Region's \$7,500 imprest fund was fully accounted for and adequately safeguarded and that the fund was used in compliance with existing requirements. In addition, we found that the fund level was appropriate.

### **Time and Attendance Reporting**

We found that payroll and personnel duties were adequately separated to ensure the integrity of the system data base. Also, our test of time and attendance reports disclosed that the reports were adequately completed, reviewed, and approved before processing.

### **Credit Card Usage**

We found that Region 6 used credit cards in accordance with existing regulations. Required listings of cardholders and approving officials were currently maintained, and the required training was provided. Our test of credit card transactions disclosed that fund certifications and approvals were obtained, sources of supply were verified, price quotes were obtained with the lowest price used, proper accounting data were cited, and cardholder dollar purchase limits were not exceeded.

## **Remote Data Entry**

Region 6 effectively implemented remote data entry of obligation and disbursement transactions. Our test of remote data entry transactions disclosed that transaction limits were not exceeded, obligations were properly recorded, budget object classes were used properly, the requirements of the Prompt Payment Act were complied with, transactions were properly approved, and the overall effort was effectively coordinated with the Service's Finance Center.

## **Capitalized Equipment Accountability**

Capitalized equipment was adequately accounted for and controlled. Our review disclosed that annual physical inventories were performed, capitalized equipment balances were reconciled with the general ledger on a monthly basis, and the personal property system was updated timely when items were acquired or disposed of. In addition, we physically verified the existence of randomly selected equipment items,

## **Small Purchases**

Small purchases regulations were adequately followed. Our test of small purchase transactions disclosed that warrant authority ceilings were observed, mandatory supply sources were used, price quotes were obtained, the reasonableness of price quotes was ascertained, purchase orders were modified when needed, and blanket purchases were used properly.

The cooperation and the assistance provided by the Region 6 staff were appreciated and facilitated accomplishment of the review. Since this report makes no recommendations, a response to this office is not required. However, if you have any questions regarding this report, please contact Mr. Alan Klein, Regional Audit Manager, Central Region, at (303) 236-9243.

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