OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

Audit

Wildlife and Sport Fish Restoration Grants Awarded to the Commonwealth of Pennsylvania's Fish and Boat Commission by the U.S. Fish and Wildlife Service

Report No. 2025-CGD-024

September 2026

OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

SEP 22 2026

Memorandum

To: Brian Nesvik
Director, U.S. Fish and Wildlife Service

From: Colleen Kotzmoyer
Director, Contract and Grant Audit Division

Subject: Final Audit Report – *Wildlife and Sport Fish Restoration Grants Awarded to the Commonwealth of Pennsylvania's Fish and Boat Commission by the U.S. Fish and Wildlife Service*
Report No. 2025-CGD-024

This report presents the results of our audit of costs claimed by the Commonwealth of Pennsylvania's Fish and Boat Commission under grants awarded by the U.S. Fish and Wildlife Service through the Wildlife and Sport Fish Restoration Program.

We provided a draft of this report to FWS. FWS concurred with nine recommendations and will work with the Commission to implement corrective actions. The full responses from FWS and the Commission are included in Appendix 4. In this report, we summarize the FWS and the Commission responses to our recommendations, as well as our comments on their responses. We list the status of the recommendations in Appendix 5.

We will track open recommendations for resolution and implementation. We will notify Congress about our findings, and we will report semiannually, as required by law, on actions you have taken to implement the recommendations and on recommendations that have not been implemented. We will also post a public version of this report on our website.

If you have any questions regarding this report, please contact me at aie_reports@doioig.gov.

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Introduction

Objectives

In March 2021, we entered into an intra-agency agreement with the U.S. Fish and Wildlife Service (FWS) to conduct audits of State agencies receiving grant funds under the Wildlife and Sport Fish Restoration Program (WSFR). These audits assist FWS in fulfilling its statutory responsibility to oversee State agencies' use of these grant funds.

The objectives of this audit were to determine whether the Commonwealth of Pennsylvania's Fish and Boat Commission used grant funds and State fishing license revenue for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements.

See Appendix 1 for details about our scope and methodology. See Appendix 2 for sites we visited.

Background

FWS provides grants to States[1] through WSFR for the conservation, restoration, and management of wildlife and sport fish resources as well as educational and recreational activities. WSFR was established by the Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act.[2] In general, the Acts and related Federal regulations allow FWS to reimburse grantees a portion of eligible costs incurred under WSFR grants—up to 75 percent for States and up to 100 percent for the Commonwealths, territories, and the District of Columbia. The reimbursement amount is called the Federal share and the portion the States must match with their own funds is called the State share. The Acts require that hunting and fishing license revenue be used only for the administration of participating fish and wildlife agencies. In addition, Federal regulations require participants to account for any income earned from grant-funded activities and to spend this income before requesting grant reimbursements.

[1] Federal regulations define the term "State" as the 50 States; the Commonwealths of Puerto Rico and the Northern Mariana Islands; the territories of Guam, the U.S. Virgin Islands, and American Samoa; and the District of Columbia (Dingell-Johnson Sport Fish Restoration Act only).

[2] Formally known, respectively, as the Federal Aid in Wildlife Restoration Act, 16 U.S.C. § 669, as amended, and the Federal Aid in Sport Fish Restoration Act, 16 U.S.C. § 777, as amended.

Results of Audit

We determined that the Commission generally ensured that grant funds and State fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. However, we question $289,033 ($216,775 Federal share) associated with payroll-related discrepancies and out-of-period costs. Additionally, we identified a control deficiency related to the Commission's process for requesting Federal reimbursement.

See Appendix 3 for a statement of monetary impact.

Questioned Costs—$289,033 ($216,775 Federal Share)

Improper Treatment of Costs Associated With Leave—Questioned Costs of $226,663 ($169,997 Federal Share)

Federal regulations require that costs charged to Federal awards be allowable and allocable[3] to the award in accordance with the benefits received.[4] Costs incurred for the same purpose in like circumstances must be treated consistently to avoid double-charging Federal awards.[5] For entities using the accrual basis of accounting, allowable leave costs are the lesser of the amount accrued or funded.[6] Additionally, the direct cost base used to distribute indirect costs should result in each Federal award bearing a fair share in reasonable relation to the benefits received.[7]

We found that for State fiscal years (SFYs) 2023 and 2024, the Commission charged WSFR grants twice for the same underlying leave costs, resulting in $195,665 in unallowable charges. Specifically, the Commission charged WSFR grants for the Pennsylvania's Leave Payout Assessment (LPOA), a Statewide pooled payroll charged to prefund employee leave payouts that are not tied to leave earned or used by Commission employees working on WSFR activities. We noted, however, that the Commission also charged WSFR grants for leave earned through its normal leave accrual process.

Additionally, during these SFYs, the Commission applied its approved indirect cost rates to a direct cost base that included both LPOA and leave accruals. This resulted in an additional $30,998 in indirect costs related to the LPOA (see Figure 1).

Figure 1: Federal Share of Questioned Costs Related to Leave Payout Assessment and Associated Indirect Costs

Grant No.	SFY 2023 LPOA	SFY 2023 Indirect Costs	SFY 2024 LPOA	SFY 2024 Indirect Costs	Total Costs	Questioned Costs (Federal Share) Unallowable
F20AF00150	$437	$68	$134	$22	$661	$496
F23AF00417	$102,398	$16,046	$31,411	$5,082	$154,937	$116,203
F23AF00484	$20,832	$3,264	$2,791	$452	$27,339	$20,504

[3] 2 C.F.R. § 200.403(a).

[4] 2 C.F.R. § 200.405(a).

[5] 2 C.F.R. § 200.412.

[6] 2 C.F.R. § 200.431(b)(3)(ii).

[7] 2 C.F.R. § 200, Appendix VII, B.1 via 2 C.F.R. § 200.414(e).

Grant No.	SFY 2023 LPOA	SFY 2023 Indirect Costs	SFY 2024 LPOA	SFY 2024 Indirect Costs	Total Costs	Questioned Costs (Federal Share) Unallowable
F23AF00582	$5,887	$922	$4,645	$752	$12,206	$9,154
F24AF00371	–	–	$1,981	$321	$2,302	$1,726
F24AF00543	–	–	$23,909	$3,868	$27,777	$20,833
F24AF00590	–	–	$1,240	$201	$1,441	$1,081
Totals	**$129,554**	**$20,300**	**$66,111**	**$10,698**	**$226,663**	**$169,997**

* Rounded.

The Commission charged the LPOA to WSFR grants because it treated it as an allowable payroll cost without determining whether it was allocable under its accrual-based leave accounting method. Under the accrual method, the Commission had already allocated the full value of leave earned by WSFR-funded employees to WSFR grants, yet it did not assess whether charging the LPOA resulted in duplicate leave costs already recognized through this process. The Commission also did not have a process to identify and exclude LPOA before including these costs in WSFR reimbursement requests.

Because leave costs were effectively double-counted, the Commission overstated personnel expenditures, resulting in WSFR grants paying for costs that did not relate to WSFR-funded work. The duplicative charges totaled $226,663 in direct and associated indirect costs during the audit period.

Recommendations

We recommend that FWS require the Commission to:

1. Resolve the $226,663 ($169,997 Federal share) in unallowable leave and indirect costs charged to Wildlife and Sport Fish Restoration Program grants.
2. Implement policies and procedures to identify and exclude Statewide leave payout assessment costs from future reimbursement requests for Wildlife and Sport Fish Restoration Program grants.

Overstated Compensatory Time Costs—Questioned Costs of $45,312 ($33,984 Federal Share)

Federal regulations require that personnel costs charged to Federal awards be based on records that accurately reflect the work performed[8] and be adequately documented.[9] To be allowable, costs must be necessary and reasonable for the performance of the Federal award and be allocable under these principles.[10] The Commission's comp time policy requires that hours earned and used be recorded accurately and consistently in the official timekeeping system, which serves as the source for payroll charges.[11]

We reviewed a statistical payroll sample of 52 Commission employees, for SFYs 2023 and 2024, to determine whether comp time earned matched hours worked and complied with Commission policy. Twelve of the

[8] 2 C.F.R. § 200.430(i)(1).

[9] 2 C.F.R. § 200.403(g).

[10] 2 C.F.R. § 200.403(a).

[11] Management Directive 505.7.

52 employees earned comp time. We noted four discrepancies[12] during testing. See Appendix 1 for additional details about our statistical sampling methodology.

We found that for SFY 2023, the Commission received $45,312 in Federal reimbursement for unearned comp time. We identified three instances in our statistical sample where comp time hours requested and received as Federal reimbursement were not supported by timekeeping and accounting system records. For example, the Commission claimed 18 hours of comp time for Federal reimbursement by one of the employees, but only 9 hours were supported with timekeeping and accounting system records. Based on the results from our statistical sample, we estimate—with 90 percent confidence—that approximately 680 grant charges associated with comp time are likely improperly transcribed into a comp time accrual report used by the Commission to request Federal reimbursement.

When we brought this to the attention of the Commission's Chief of the Financial Management Division and the Federal Aid Coordinator, they quickly reviewed relevant documentation for our scope and noted that the comp time discrepancies were isolated to the 2023 leave-accrual report that was used to determine the Commission's SFY 2023 Federal reimbursement for three grants. The Chief of the Financial Management Division provided an adjusted 2023 leave-accrual report to show that the duplicative records had been removed. We subsequently compared the adjusted 2023 leave-accrual report to the original to verify that all charges matched supporting documentation. The incorrect comp time charges resulted in the Commission receiving $45,312 in excess Federal reimbursement (see Figure 2).

Figure 2: Federal Share of Questioned Costs Related to Overcharged Compensatory Time

Grant No.	2023 Leave Accrual Report	Accounting System	Overcharge Amount	Unallowable Costs (Federal Share)
F23AF00417	$137,929	$102,040	$35,889	$26,917
F23AF00484	$19,425	$11,176	$8,250	$6,187
F23AF00582	$7,965	$6,792	$1,173	$880
Total*	**$165,320**	**$120,008**	**$45,312**	**$33,984**

* Rounded.

These overcharges occurred because the Commission uses a manual process to track comp time activity associated with each grant. Specifically, the Commission calculates comp time by using a separate leave-accrual report—because comp time is not captured in the Commission's standard payroll reports—and converts the earned hours to dollar values based on each employee's applicable hourly rate. In 2023, the leave-accrual report contained duplicated entries for certain employees because of errors introduced during the manual data-export and transposition process outside the core timekeeping system. Although the underlying personnel records were accurate, the flawed report overstated comp time, which inflated the Federal reimbursement amounts. Because the issue is isolated to the 2023 leave-accrual report rather than the payroll or timekeeping system itself, correcting that report will resolve the overcharges.

In addition, the Chief of the Financial Management Division plans to discontinue using the leave-accrual reporting method to track comp time due to the risk of errors created by the manual data-export and transposition process. As of May 2026, the Chief of the Financial Management Division stated that the Commission will rely on the accounting system as the authoritative source in payroll reporting for WSFR grant reimbursement.

[12] We noted four discrepancies during testing; however, we are reporting only the three that resulted in Federal excess reimbursement.

The Commission’s use of inaccurate comp time data in its 2023 leave-accrual report resulted in overstated drawdown amounts and an excess Federal reimbursement of $45,312. Without corrective action, relying on this manual process increases the risk of repeated excess Federal reimbursement, inaccurate reporting on the Federal financial report, and noncompliance with Federal cost principles.

Recommendations
We recommend that FWS require the Commission to: 3. Resolve $45,312 ($33,984 Federal share) in unallowable compensatory time charged to Wildlife and Sport Fish Restoration Program grants. 4. Formalize and document its decision to discontinue the manual comp time process, including written procedures for transitioning to system-generated reporting and ensuring that all future payroll charges rely on accounting-system data rather than manually compiled spreadsheets. 5. Perform a reconciliation of compensatory time charges for State fiscal years 2022 and 2024 to determine whether similar overcharges occurred outside of the 2023 leave-accrual report. 6. Amend all applicable Federal financial reports to reflect the removal of overstated compensatory time costs.

Out-Of-Period Expenditures—Questioned Costs of $17,058 ($12,794 Federal Share)

Federal regulations in effect during the audit scope[13] required that costs charged to a Federal award be necessary and reasonable for the performance of the award.[14] It also requires that costs be incurred during the approved budget period.[15] Further, costs incurred prior to the effective date of an award are allowable only with the written approval of the Federal awarding agency.[16]

We reviewed 40 WSFR expenditures, associated with two grants, for out-of-period costs. We found two instances on Grant No. F23AF00417 where expenditures, totaling $17,058, were incurred prior to the budget period and grant period of performance (see Figure 3). Specifically, the invoices supporting these expenditures were dated before January 1, 2023, the beginning of the grant’s period of performance. We did not find any approvals from FWS to incur costs prior to the effective date of this award.

[13] The audit scope was July 1, 2022, through June 30, 2024.

[14] 2 C.F.R. § 200.403(a).

[15] 2 C.F.R. § 200.403(h).

[16] 2 C.F.R. § 200.458.

Figure 3: Federal Share of Questioned Costs Related to Out-Of-Period Expenditures

Grant No.	Period of Performance	Document No.	Invoice Date	Posting Date	Total Out of Period Amount	Out of Period Costs (Federal Share)
F23AF00417	1/1/2023-12/31/2023	5105456884	8/22/2022	6/26/2023	$8,550	$6,413
F23AF00417	1/1/2023-12/31/2023	5105364761	10/14/2022	1/24/2023	$8,508	$6,381
Total*					**$17,058**	**$12,794**

* Rounded.

These out-of-period costs occurred because the Commission relied on the posting date instead of the date goods were incurred to determine which grant a transaction would be charged to. The Commission's financial management personnel explained that, for both transactions, the vendor did not submit the invoice to the Pennsylvania Comptroller's Office Bureau of Payables inbox until well after incurrence date, which led to invoices being uploaded and posted in the accounting system months after the goods were received.

The Commission personnel also stated that, at the time, it did not use unique order numbers to distinguish expenditures that should be coded to a specific grant. Instead, the Commission used a single order number[17] across multiple WSFR grants, including Grant No. F23AF00417. While requesting reimbursement, the Commission used a combination of the order number and the date the expenditure was posted on the Commission's accounting system to determine which transactions under that order number should be assigned to a particular grant.

According to the Commission, in January 2025, grant-specific order numbers were implemented within the Commission's accounting system. The Commission demonstrated the system to us to show that the grant-specific order numbers had been established.[18]

Ultimately, because these expenditures were not posted in the same period goods were incurred, the cost was assigned to a different grant that had not incurred the expenditures. As a result, the Commission improperly charged $17,058 in out-of-period costs to Grant No. F23AF00417. Assigning expenditures to a later grant year results in misstated and misallocated costs because the charged grant did not receive the benefit, reducing the accuracy and reliability of the Commission's WSFR financial reporting.

[17] The Commission uses order numbers to track grant activities.

[18] Since the control was implemented after our audit period, we did not evaluate its operating effectiveness.

Recommendations
We recommend that FWS require the Commission to: 7. Resolve the unallowable costs of $17,058 ($12,794 Federal share) associated with the two out-of-period expenditures charged to Grant No. F23AF00417. 8. Perform a retroactive review to identify and correct any additional out-of-period costs charged to Wildlife and Sport Fish Restoration Program grants from July 1, 2022, through the implementation of the Commonwealth of Pennsylvania's Fish and Boat Commission's new grant-specific order number process and reclassify or adjust those costs to the appropriate awards.

Control Deficiencies

Federal Reimbursement Process Improvements

Federal regulations require the States' financial management system to be sufficient to allow for the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.[19] Additionally, each grant recipient's financial management system must identify, in its accounts, all Federal awards received and expended and the Federal program under which the funds were received.[20] Further, Federal regulations require that charges to Federal awards for salaries and wages be based on records that accurately reflect the work performed[21] and be supported by a system of internal control that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.[22] Budget estimates (estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards.[23]

We reviewed four requests for Federal reimbursement—totaling $5,340,536—associated with two WSFR grants and found that the Commission received $1,121,948 more in Federal reimbursements than it could support with expenditures from its accounting system. Specifically, reimbursements requests in September 2023 for Grant No. F23AF00417 and Grant No. F23AF00484 did not match actual payroll expenditures recorded in the accounting system.

This occurred because the Commission used estimated payroll amounts when submitting its reimbursement requests. The summary of costs spreadsheet and grant-coding features needed to capture actual payroll charges were not fully developed until June 2024. We identified this issue in our prior audit, which noted the Commission's reliance on spreadsheets outside the official accounting system to estimate labor costs.[24]

According to the Commission's Chief of the Financial Management Division, the Commission implemented an updated reimbursement process in June 2024 based on actual payroll expenditures from the official accounting system. Under the new process, it identified the excess reimbursement for Grant No. F23AF00417 and Grant No. F23AF00484 and corrected them by using only accounting system documented and supported expenditures ensuring the total reimbursements did not exceed the cost ceiling approved in the grant agreements. Our testing of one additional reimbursement request prepared under the new process was

[19] 2 C.F.R. §200.302(a).

[20] 2 C.F.R. §200.302(b)(1).

[21] 2 C.F.R. §200.430(i)(1).

[22] 2 C.F.R. §200.430(i)(1)(i).

[23] 2 C.F.R. §200.430(i)(1)(viii).

[24] *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2016, Through June 30, 2018* (Report No. 2019-WR-006), issued July 2020.

supported by actual system-generated costs. However, as of April 2026, the Commission has not finalized written policies and procedures for the new process.

Without formal written policies and procedures, the Commission risks preparing reimbursement requests inaccurately. The overdrawn amounts and discrepancies identified under the previously used estimate process demonstrate that weaknesses in reimbursement methodologies can lead to excess reimbursement of Federal funds.

Recommendation
We recommend that FWS require the Commission to: 9. Develop and implement written policies and procedures for using actual expenditures from the Commonwealth of Pennsylvania's Fish and Boat Commission's accounting system to prepare requests for Federal reimbursement, while also annotating roles and responsibilities of personnel involved in the process.

Recommendations Summary

We provided a draft of this report to FWS and the Commission for review. FWS concurred with all nine recommendations. We consider Recommendations 1, 3, 6, 7, and 8 resolved and Recommendations 2, 4, 5, and 9 implemented. Below we summarize the FWS' and the Commission's responses to our recommendations, as well as our comments on their responses. See Appendix 4 for the full text of the FWS and the Commission responses; Appendix 5 lists the status of each recommendation.

We recommend that FWS require the Commission to:

1. Resolve the $226,663 ($169,997 Federal share) in unallowable leave and indirect costs charged to Wildlife and Sport Fish Restoration Program grants.

   FWS Response: FWS concurred with the recommendation and stated it would provide oversight to ensure the Commission implemented the recommendation.

   Commission Response: The Commission concurred with the recommendation, stating it will "eliminate unallowable leave costs and associated indirect expenses totaling $226,663 ($169,997 Federal share)" charged to the grants by applying an administrative offset to other grants when overmatch was not sufficient to offset the unallowable costs and will revise the final financial reports to reflect the removal of these questioned costs.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation resolved. We will consider it implemented when FWS provides documentation demonstrating that the Commission paid back the unallowable leave and indirect costs charged to WSFR grants. The target implementation date is July 1, 2027.

2. Implement policies and procedures to identify and exclude Statewide leave payout assessment costs from future reimbursement requests for Wildlife and Sport Fish Restoration Program grants.

   FWS Response: FWS concurred with the recommendation and provided documentation to support closing the recommendation.

   Commission Response: The Commission concurred with the recommendation and provided its updated *Federal Aid Procedure Manual* outlining the use of the leave payout assessment.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation implemented. We obtained and reviewed the supporting documentation and determined the Commission updated its *Federal Aid Procedure Manual* to discontinue the manual leave accrual methodology and reporting process. While not excluding the Statewide leave payout assessment costs, the Commission's decision to discontinue the use of its manual leave accrual process ensures costs will not be double charged to WSFR grants, thereby satisfying the intent of the recommendation.

3. Resolve $45,312 ($33,984 Federal share) in unallowable compensatory time charged to Wildlife and Sport Fish Restoration Program grants.

   FWS Response: FWS concurred with the recommendation and stated it would provide oversight to ensure the Commission implemented the recommendation.

Commission Response: The Commission concurred with the recommendation, stating it will pay back the $45,312 of unallowable compensatory time through administrative offsets against current open grants. The Commission will provide the final Federal financial reports to document audit adjustments.

OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation resolved. We will consider it implemented when FWS provides documentation to support that the Commission paid back the unallowable compensatory time amount. The target implementation date is July 1, 2027.

4. Formalize and document its decision to discontinue the manual comp time process, including written procedures for transitioning to system-generated reporting and ensuring that all future payroll charges rely on accounting-system data rather than manually compiled spreadsheets.

   FWS Response: FWS concurred with the recommendation and provided documentation to support closing the recommendation.

   Commission Response: The Commission concurred with the recommendation, stating it updated the *Federal Aid Procedure Manual* to explicitly state that comp time charged to WSFR grants shall be supported solely by automated payroll reports and manual leave-accrual reports will no longer be used for Federal aid reimbursement.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation implemented. We obtained and reviewed the supporting documentation and determined the Commission's updated policy requires that comp time charged to WSFR grants shall be supported solely by automated payroll reports.

5. Perform a reconciliation of compensatory time charges for State fiscal years 2022 and 2024 to determine whether similar overcharges occurred outside of the 2023 leave-accrual report.

   FWS Response: FWS concurred with the recommendation and provided documentation to support closing the recommendation.

   Commission Response: The Commission concurred with the recommendation, stating it performed a reconciliation of the compensatory time charges for SFYs 2022 and 2024 to determine if there were similar overcharges that occurred outside of the 2023 leave-accrual report. It did not identify any additional overages.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation implemented. We obtained and reviewed the supporting documentation and determined the Commission's reconciliation of compensatory time charges for SFYs 2022 and 2024 did not identify any additional overages.

6. Amend all applicable Federal financial reports to reflect the removal of overstated compensatory time costs.

   FWS Response: FWS concurred with the recommendation and stated it would provide oversight to ensure the Commission implemented the recommendation.

   Commission Response: The Commission concurred with the recommendation, stating it performed a reconciliation of the compensatory time charges and did not identify any additional overages related to SFYs 2022 and 2024. As mentioned in Recommendation 3, unallowable compensatory time costs charged for SFY 2023 will be removed and revised final financial reports will be submitted to reflect the removal of the unallowable costs.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation resolved. We will consider it implemented when FWS provides documentation to support that the

Commission amended all applicable Federal financial reports to reflect the removal of overstated compensatory time costs. The target implementation date is July 1, 2027.

7. Resolve the unallowable costs of $17,058 ($12,794 Federal share) associated with the two out-of-period expenditures charged to Grant No. F23AF00417.

   FWS Response: FWS concurred with the recommendation and stated it would provide oversight to ensure the Commission implemented the recommendation.

   Commission Response: The Commission concurred with the recommendation stating it will remove the unallowable costs associated with the two out-of-period expenditures using administrative offsets against another open grant. The Commission will provide the final Federal financial reports to document audit adjustments.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation resolved. We will consider it implemented when FWS provides documentation to support that the Commission paid back the unallowable costs. The target implementation date is July 1, 2027.

8. Perform a retroactive review to identify and correct any additional out-of-period costs charged to Wildlife and Sport Fish Restoration Program grants from July 1, 2022, through the implementation of the Commonwealth of Pennsylvania's Fish and Boat Commission's new grant-specific order number process and reclassify or adjust those costs to the appropriate awards.

   FWS Response: FWS concurred with the recommendation and stated it would provide oversight to ensure the Commission implemented the recommendation.

   Commission Response: The Commission concurred with the recommendation, stating it completed a retroactive review and identified an additional $581,792 (Federal share) in out-of-period costs. The Commission will remove these costs from the grants and update the Federal financial reports. It will repay the additional unallowable costs through administrative offsets against current open grants.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation resolved. We will consider it implemented when FWS provides documentation to support that the Commission paid back the additional unallowable costs identified in its retroactive review. The target implementation date is July 1, 2027.

9. Develop and implement written policies and procedures for using actual expenditures from the Commonwealth of Pennsylvania's Fish and Boat Commission's accounting system to prepare requests for Federal reimbursement, while also annotating roles and responsibilities of personnel involved in the process.

   FWS Response: FWS concurred with the recommendation and provided documentation to support closing the recommendation.

   Commission Response: The Commission concurred with the recommendation, stating it developed and implemented written policies to formalize the drawdown process, including clearly defined roles and responsibilities for personnel involved.

   OIG Comment: Based on FWS' and the Commission's responses, we consider this recommendation implemented. We obtained and reviewed the supporting documentation and determined the Commission formalized its drawdown process, in writing, to use actual expenditures from the accounting system to prepare requests for Federal reimbursement. The policy also documented roles and responsibilities of personnel involved in the process.

Appendix 1: Scope and Methodology

Scope

We audited the Commonwealth of Pennsylvania's Fish and Boat Commission's use of grants awarded by the U.S. Fish and Wildlife Service (FWS) under the Wildlife and Sport Fish Restoration Program (WSFR). We reviewed all 10 grants[25] that were open during State fiscal years (SFYs) ending June 30, 2023, and June 30, 2024. These grants claimed approximately $21.8 million in Federal expenditures. We also reviewed license revenue during the same period. Our testing included $16.4 million in payroll expenditures across all 10 grants, $13.7 million in Federal reimbursement expenditures for 3 grants, and $5.2 million in other direct costs for 2 grants.

Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. 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 believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We assessed whether internal control was significant to the audit objectives. We determined that the following related principles were significant to the audit objectives:

- Management should design control activities to achieve objectives and respond to risks.
- Management should implement control activities through policies.
- Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

We tested the design, implementation, and operating effectiveness of internal controls over activities related to our audit objective. Our tests and procedures included:

- Examining the evidence that supports selected expenditures that the Commission charged to the grants.
- Reviewing transactions related to purchases, direct costs, and drawdowns of reimbursements.
- Interviewing Commission employees.
- Determining whether the Commission used hunting and fishing license revenue for the administration of fish and wildlife program activities.
- Determining whether the State passed required legislation assenting to the provisions of the Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act.
- Evaluating State policies and procedures for assessing risk and monitoring subawards.

[25] We sampled payroll from all 10 grants and ODC transactions from 2 grants, as well as tested drawdowns on 3 grants.

- Reviewing the fringe benefits charged during the payroll process to understand the coding for payroll deductions and to determine whether the fringe benefit codes are allowable, allocable, and reasonable.

- Visiting sites throughout the State (see Appendix 2 for a list of sites visited).

We found deficiencies in internal control that we discussed in the "Results of Audit" section of our report and made recommendations to address the issues.

Based on the results of our initial assessments, we used auditor judgment to assign a level of risk and selected a judgmental sample of 2 out of 10 grants with which to test other direct costs and the Commission's drawdown process. Based on our finding related to the Federal reimbursement process, we expanded our testing to include a third grant. Our judgmental sample included grants for hatchery operations, boating access, and fisheries facility maintenance.

Our review of these grants included assessments on the following:

- Budgeted and actual costs incurred.

- Grant claims and corresponding drawdowns.

- Application of the negotiated indirect cost rate agreement.

- Progress of agreed-upon grant objectives.

In addition, we used statistical sampling to generate sample selections used for payroll testing, and we projected the results of our tests to the total population of those transactions (see the "Statistical Sampling Methodology" section below for additional information).

This audit supplements, but does not replace, the audits required by the Single Audit Act Amendments of 1996. Single audit reports address controls over Statewide financial reporting, with emphasis on major programs. Our report focuses on the administration of the Pennsylvania's fish and wildlife agency and that agency's management of WSFR resources and license revenue.

The Commission provided computer-generated data from its official accounting system and from informal management information and reporting systems. We tested the data by sampling expenditures and verifying them against WSFR reports and source documents such as purchase orders, invoices, and payroll documentation. While we assessed the accuracy of the transactions tested, we did not assess the reliability of the accounting system as a whole.

Statistical Sampling Methodology

Payroll

Using payroll files provided by the Commission, we extracted a dataset of all payroll charges during SFYs 2023 and 2024. We filtered the dataset to identify payroll charges for WSFR grants. The result was 8,831 payroll transactions, valued at $16.3 million, which we considered our sample population. Each transaction was a sample unit.

We used attribute sampling software to generate a simple random sample, given the following parameters based on auditor judgment: 90 percent confidence level,[26] 10 percent tolerable deviation rate,[27] and 3 percent

[26] Confidence level is the inverse of beta risk, which is the level of risk that the auditor is willing to accept. A 10 percent beta risk means that there can be 90 percent confidence in the sample results.

[27] Tolerable deviation rate is the rate of control failures that can occur before a control procedure is deemed ineffective.

expected population deviation rate.[28] The result was 52 transactions, valued at $94,240, which we considered our minimum sample size.

For testing, we assessed 52 payroll transactions across six attributes to determine whether the charges met relevant requirements of allowability, allocability, and reasonableness. Each attribute response could only be "Yes" or "No." The definition of an exception was a "No" response. As noted in this correspondence, for the compensatory time test, we reviewed 52 timesheets and found that four (8 percent) transaction records had a discrepancy when compared with the leave-accrual report used to request Federal reimbursement.

Given the attribute results from our payroll testing, we determined a point estimate, which was the midpoint for determining the number of exceptions relative to the sample population. We also calculated a margin of error based on a two-sided 90 percent confidence interval to determine the upper limit and lower limit of the point estimate. Based on the results from our statistical sample, we estimate—with 90 percent confidence—that approximately 680 grant charges associated with comp time are likely improperly transcribed into a comp time accrual report used by the Commission to request Federal reimbursement.

Prior Audit Coverage

OIG Audit Reports

We reviewed our last two audits of costs the Commission claimed on WSFR grants.[29] We followed up on two recommendations from the 2019 report and one from the 2014 report. We reviewed the Commission's corrective actions and found that all recommendations have been resolved and two recommendations are implemented. For implemented recommendations, we verified the State has taken the appropriate corrective actions.

State Audit Reports

We reviewed the single audit reports for SFYs 2024 and 2023 to identify control deficiencies or other reportable conditions that affect WSFR. In those reports, the Schedule of Expenditures of Federal Awards indicated $22 million (combined) in Federal expenditures related to WSFR but did not include any findings directly related to WSFR, which was not deemed a major program for Statewide audit purposes. Neither of these reports contained any findings that would directly affect the program grants.

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[28] Expected population deviation rate is the estimated rate of actual deviations in a population. This is generally determined based on previous experience of a control's effectiveness along with discussions and other observations.

[29] *U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program* (Report No. 2019-WR-006), issued July 2020.

U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2011, Through June 30, 2013 (Report No. R-GR-FWS-0005-2014), issued July 2015.

Appendix 2: Sites Visited

Headquarters	Harrisburg
Fisheries Offices	Bellefonte
Fish Hatcheries	Bellefonte Pleasant Gap
Facilities	Colyer Lake Fisherman’s Paradise

Appendix 3: Monetary Impact

We reviewed 10 grants that were open during the State fiscal years that ended June 30, 2023, and June 30, 2024. This audit included $22 million in expenditures and related transactions. We questioned around $216,775 in Federal share as unallowable.

Monetary Impact: Questioned Costs and Funds To Be Put To Better Use

Grant No.	Grant Title	Cost Category	Questioned Costs (Federal Share) Unallowable
F20AF00150	Muncy Access Area Development	Payroll - LPOA & IDC	$496
F23AF00417	Fisheries Management	Payroll - LPOA & IDC Payroll – Comp Time Other Direct Costs	$116,203 $26,917 $12,794
F23AF00484	Maintenance of Public Access Facilities	Payroll - LPOA & IDC Payroll – Comp Time	$20,504 $6,187
F23AF00582	Keystone Aquatic Resource Education	Payroll - LPOA & IDC Payroll – Comp Time	$9,154 $880
F24AF00371	Maintenance of Public Access Facilities	Payroll - LPOA & IDC	$1,726
F24AF00543	Fisheries Management	Payroll - LPOA & IDC	$20,833
F24AF00590	Keystone Aquatic Resource Education	Payroll - LPOA & IDC	$1,081
Totals*			**$216,775**

*Rounded.

Note: LPOA is Pennsylvania’s Leave Payout Assessment and IDC is indirect costs.

Appendix 4: Responses to Draft Report

The U.S. Fish and Wildlife Service's and Pennsylvania's Fish and Boat Commission's joint response to our draft report follows on page 18.

United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240

In Reply Refer To:
FWS/OCI/FASO/OIG Draft Audit Report 2025-CGD-024 (DTS: 085001)

Memorandum

To: Acting Assistant Region Director, Office of Conservation Investment, Northeast Region

From: Acting Assistant Director, Office of Conservation Investment MATTHEW FILSINGER Digitally signed by MATTHEW FILSINGER Date: 2026.08.31 14:45:12 -04'00'

Subject: Draft Corrective Action Plan for Draft Audit Report No. 2025-CGD-024, "Wildlife and Sport Fish Restoration Grants Awarded to the Commonwealth of Pennsylvania's Fish and Boat Commission by the U.S. Fish and Wildlife Service, From July 1, 2022, Through June 30, 2024

The Headquarters Office, Division of Financial Assistance Support and Oversight (FASO) has reviewed the draft Corrective Action Plan (CAP) for the above reference report. Based on our review of the information provided by the Northeast Region, we conclude that the proposed corrective actions adequately address and resolve each recommendation. In accordance with USFWS Service Manual Chapters, 417 FW 1, and our review, we concur with this CAP.

We will forward the CAP, along with this signed memo to both OIG and the Division of Policy, Economics, Risk Management and Analytics (PERMA).

If you have any questions concerning this matter or require further information, please contact either Shelley Dibona (shelley_dibona@ios.doi.gov), Northeast Region Grants Fiscal Officer or Ryan Oster (ryan_oster@ios.doi.gov), Acting FASO Division Manager.

Attachment

United States Department of the Interior

FISH AND WILDLIFE SERVICE
300 Westgate Center Drive
Hadley, MA 01035

In Reply Refer To:
FWS/R5/OCI

Memorandum

To: Assistant Director, Office of Conservation Investment, HQ

From: Acting Assistant Regional Director, Office of Conservation Investment, Region 5

JASON RASKU

Digitally signed by JASON RASKU
Date: 2026.08.17 14:39:52 -04'00'

Date: August 17, 2026

Subject: Draft Corrective Action Plan (CAP) for Final Audit Report on U.S. Fish & Wildlife Service, Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Pennsylvania, Fish and Boat Commission, for the period July 1, 2022, through June 30, 2024 (Report No. 2025-CGD-024).

Attached for your review and approval is the draft Corrective Action Plan from the State of Pennsylvania, Fish and Boat Commission and the Fish and Wildlife Service.

The draft Corrective Action Plan (CAP) was developed jointly between the U.S. Fish and Wildlife Service, Office of Conservation Investment, Region 5 (FWS), and the State of Pennsylvania, Fish and Boat Commission (Commission). All corrective actions, resolutions, and due dates were agreed to by both parties.

If you have any questions, please contact Jason Rasku, Acting Assistant Regional Director, Office of Conservation Investment, at 413-800-5201, or Shelley DiBona, Grants Management Specialist, at 413-320-7670.

Attachments:
Draft Corrective Action Plan & Attachments

CORRECTIVE ACTION PLAN

U.S. Division of the Interior (DOI)
Office of Inspector General's (OIG) Audit Report

U.S. Fish & Wildlife Service
Wildlife and Sport Fish Restoration Program Grants
Awarded to the
Commonwealth of Pennsylvania
Pennsylvania's Fish and Boat Commission
From July 1, 2022- June 30, 2024
Report No. 2025-CGD-024
Dated July 17, 2026

Corrective Action Plan
Commonwealth of Pennsylvania
Pennsylvania's Fish and Boat Commission
Audit Report on the U.S. Fish and Wildlife Service
Wildlife and Sport Fish Restoration Program Grants
2025-CGD-024

Auditors Findings and Recommendations:

A. Questioned Costs—$289,033 ($216,775 Federal Share)

Improper Treatment of Costs Associated With Leave—Questioned Costs of $226,663 ($169,997 Federal Share)

The auditors found that the Commission – for state fiscal years 2023 and 2024 – charged Wildlife and Sport Fish Restoration (WSFR) grants twice for the same underlying leave costs, resulting in $195,665 in unallowable charges. Additionally, the Commission applied its approved indirect rates to a direct cost base that included both leave payouts and leave accruals.

The auditors recommend that the U.S. Fish and Wildlife Service (FWS) work with the Pennsylvania's Fish and Boat Commission (Commission) to:

1. Resolve the $226,663 ($169,997 Federal share) in unallowable leave and indirect costs charged to Wildlife and Sport Fish Restoration Program (WSFR) grants.
2. Implement policies and procedures to identify and exclude Statewide leave payout assessment costs from future reimbursement requests for WSFR grants.

FWS Determination:

The FWS concurs with the recommendations.

Corrective Action A.1:
The Commission will eliminate unallowable leave costs and associated indirect expenses totaling $226,663 ($169,997 Federal share) that were charged to grants F20AF00150, F23AF00417, F23AF00484, F23AF00582, F24AF00371, F24AF00543, and F24AF00590. Additionally, the Commission will revise the final SF425 reports for these grants to reflect the removal of these questioned costs (see Attachment 1 – Questioned Costs).

To address these unallowable charges, the Commission will process a payback for grants F20AF00150, F23AF00417, F23AF00484, F23AF00582, and F24AF00371 by applying an administrative offset to grants F26AF00341 and F26AF00291.

For grants F24AF00543 and F24AF00590, the existing overmatch is sufficient to offset the unallowable costs.

The responsible individual for resolving this issue is: Kristy Wilson
State Submission Date for Implementation: July 1, 2027
Regional Submission Date: September 30, 2027
HQ Submission Date: October 31, 2027

Resolution A.1:
The FWS considers this corrective action resolved but not implemented. Upon receipt, review, and acceptance of documentation from the Division demonstrating that they have removed and repaid the unallowable costs through an administrative offset, the FWS will consider this finding resolved and implemented.

Corrective Action A.2:
The Commission has updated their Federal Aid Procedure Manual to explicitly outline the use of the leave payout assessment (Attachment 2 - Federal Aid Procedure Manual - see page 9 Leave Payout Assessment). The FWS considers this finding resolved and implemented.

Overstated Compensatory Time Costs—Questioned Costs of $45,312 ($33,984 Federal Share)

The auditors found that in SFY 2023, the Commission received $45,312 in federal reimbursement for unearned comp time. In 2023, the leave-accrual report contained duplicated entries for certain employees because of errors introduced during the manual data-export and transposition process outside the core timekeeping system. Although the underlying personnel records were accurate, the flawed report overstated comp time, which inflated the Federal reimbursement amounts.

The auditors recommend that the FWS work with the Commission to:

3. Resolve $45,312 ($33,984 Federal share) in unallowable compensatory time costs to WSFR grants.
4. Formalize and document its decision to discontinue the manual comp time process, including written procedures for transitioning to system-generated reporting and ensuring that all future payroll charges rely on accounting-system data rather than manually compiled spreadsheets.
5. Perform a reconciliation of compensatory time charges for SFYs 2022 and 2024 to determine whether similar overcharges occurred outside of the 2023 leave-accrual report.
6. Amend all applicable Federal financial reports (SF-425s) to reflect the removal of overstated compensatory time costs.

FWS Determination:

The FWS concurs with the recommendations.

Corrective Action A.3:
The Commission will eliminate unallowable compensatory time costs charged to grants F23AF00484 and F23AF00417, F23AF00582 and will revise the final SF-425 reports for these grants to reflect the removal of these costs.

The Commission will repay $45,312 in unallowable compensatory time through an administrative offset on grants F26AF00341 and F26AF00291.

The responsible individual for resolving this issue is: Kristy Wilson
State Submission Date for Implementation: July 1, 2027
Regional Submission Date: September 30, 2027
HQ Submission Date: October 31, 2027

Resolution A.3:
The FWS considers this corrective action resolved but not implemented. Upon receipt, review, and acceptance of documentation from the Division demonstrating that they have removed and repaid the unallowable costs through an administrative offset, the FWS will consider this finding resolved and implemented.

Corrective Action A.4:
The Commission has updated their Federal Aid Procedure Manual to explicitly state that comp time charged to WSFR grants shall be supported solely by automated SAP payroll reports and manual leave accrual reports will no longer be used for federal aid reimbursement (Attachment 2 – Federal Aid Procedure Manual- see page 9 Compensatory Time). The FWS considers this finding resolved and implemented.

Corrective Action A.5 & 6:
The Commission has performed a reconciliation of compensatory time charges for SFYs 2022 (Attachment 3) and 2024 (Attachment 4) to determine if there were similar overcharges occurred outside of the 2023 leave-accrual report. No additional overages occurred the FWS considers this finding resolved and implemented.

Out-Of-Period Expenditures—Questioned Costs of $17,058 ($12,794 Federal Share)

The auditors found two instances on Grant No. F23AF00417 where expenditures, totaling $17,058, were incurred prior to the budget period and grant period of performance. Specifically, the invoices supporting these expenditures were dated before January 1, 2023, the beginning of the grant's period of performance date.

The auditors recommend that the FWS work with the Commission to:

7. Resolve the unallowable costs of $17,058 ($12,794 Federal share) associated with the two out-of-period expenditures charged to F23AF00417.

8. Perform a retroactive review to identify and correct any additional out-of-period costs charged to WSFR grants between July 1, 2022 through the implementation of the Commission's new grant-specific order number process and reclassify or adjust those costs to the appropriate awards.

FWS Determination:

The FWS concurs with the recommendations.

Corrective Action A.7:
The Commission will remove unallowable costs of $17,058 associated with the two out-of-period expenditures charged to F23AF00417 and update the update final SF425 for this grant (costs are included in the Out of Period Expenses column on Attachment 1). The Commission will payback unallowable costs through an administrative offset on grant number F26AF00341.

The responsible individual for resolving this issue is: Kristy Wilson
State Submission Date for Implementation: July 1, 2027
Regional Submission Date: September 30, 2027
HQ Submission Date: October 31, 2027

Resolution A.7:
The FWS considers this corrective action resolved but not implemented. Upon receipt, review, and acceptance of documentation from the Division demonstrating that they have removed and repaid the unallowable costs through an administrative offset, the FWS will consider this finding resolved and implemented.

Corrective Action A.8:
The Commission has conducted a retroactive review to identify and correct any additional out-of-period costs charged to the grants between July 1, 2022 (see Attachment 1 and Attachment 5). The Commission will remove out-of-period costs from the grants (update the SF425). The Commission will payback unallowable costs through an administrative offset on grant number F26AF00341 and F26AF00291.

The responsible individual for resolving this issue is: Kristy Wilson
State Submission Date for Implementation: July 1, 2027
Regional Submission Date: September 30, 2027
HQ Submission Date: October 31, 2027

Resolution A.8:
The FWS considers this corrective action resolved but not implemented. Upon receipt, review, and acceptance of documentation from the Division demonstrating that they have removed and repaid the unallowable costs through an administrative offset, the FWS will consider this finding resolved and implemented.

Control Deficiencies

Federal Reimbursement Process Improvements

The auditors found that the Commission did not document its updated drawdown process in written policies and procedures, without formal written policies and procedures, the Commission risks preparing reimbursement requests inaccurately.

The auditors recommend that the FWS work with the Commission to:

9. Develop and implement written policies and procedures to formalize the current process using actual expenditures from the Commission's accounting system to prepare requests for Federal reimbursement, while also annotating roles and responsibilities of personnel involved in the process.

FWS Determination:

The FWS concurs with the recommendations.

Corrective Action A.9:

The Commission has developed and implemented written policies to formalize the current drawdown process which includes roles and responsibilities of personnel involved in the process. The FWS considers this finding resolved and implemented (Attachment 6 - Federal Drawdown Procedure).

Appendix 5: Status of Recommendations

Recommendation	Status	Action Required
2025-CGD-024-01 We recommend that the U.S. Fish and Wildlife Service (FWS) require the Commonwealth of Pennsylvania's Fish and Boat Commission to resolve the $226,663 ($169,997 Federal share) in unallowable leave and indirect costs charged to Wildlife and Sport Fish Restoration Program grants.	**Resolved:** FWS concurred with the recommendation and will provide oversight to ensure the Commission implements the recommendation.	We will track implementation.
2025-CGD-024-02 We recommend that FWS require the Commission to implement policies and procedures to identify and exclude Statewide leave payout assessment costs from future reimbursement requests for Wildlife and Sport Fish Restoration Program grants.	**Implemented:** FWS concurred with the recommendation. We obtained and reviewed the updated manual and determined it was sufficient support to consider the recommendation implemented.	No action is required.
2025-CGD-024-03 We recommend that FWS require the Commission to resolve $45,312 ($33,984 Federal share) in unallowable compensatory time charged to Wildlife and Sport Fish Restoration Program grants.	**Resolved:** FWS concurred with the recommendation and will provide oversight to ensure the Commission implements the recommendation.	We will track implementation.
2025-CGD-024-04 We recommend that FWS require the Commission to formalize and document its decision to discontinue the manual comp time process, including written procedures for transitioning to system generated reporting and ensuring that all future payroll charges rely on accounting system data rather than manually compiled spreadsheets.	**Implemented:** FWS concurred with the recommendation. We obtained and reviewed the updated manual and determined it was sufficient support to consider the recommendation implemented.	No action is required

Recommendation	Status	Action Required
2025-CGD-024-05 We recommend that FWS require the Commission to perform a reconciliation of compensatory time charges for State fiscal years 2022 and 2024 to determine whether similar overcharges occurred outside of the 2023 leave-accrual report.	**Implemented:** FWS concurred with the recommendation. We obtained reviewed the reconciliations completed by the Commission and determined it was sufficient support to consider the recommendation implemented.	No action is required.
2025-CGD-024-06 We recommend that FWS require the Commission to amend all applicable Federal financial reports to reflect the removal of overstated compensatory time costs.	**Resolved**: FWS concurred with the recommendation and will provide oversight to ensure the Commission implements the recommendation.	We will track implementation.
25-CGD-024-07 We recommend that FWS require the Commission to resolve the unallowable costs of $17,058 ($12,794 Federal share) associated with the two out-of-period expenditures charged to Grant No. F23AF00417.	**Resolved:** FWS concurred with the recommendation and will provide oversight to ensure the Commission implements the recommendation.	We will track implementation.
2025-CGD-024-08 We recommend that FWS require the Commission to perform a retroactive review to identify and correct any additional out-of-period costs charged to Wildlife and Sport Fish Restoration Program grants from July 1, 2022, through the implementation of the Commonwealth of Pennsylvania's Fish and Boat Commission's new grant-specific order number process and reclassify or adjust those costs to the appropriate awards.	**Resolved:** FWS concurred with the recommendation and will provide oversight to ensure the Commission implements the recommendation.	We will track implementation.
2025-CGD-024-09 We recommend that FWS require the Commission to develop and implement written	**Implemented:** FWS concurred with the recommendation. We obtained reviewed the policy implemented by	No action is required.

Recommendation	Status	Action Required
policies and procedures for using actual expenditures from the Commonwealth of Pennsylvania’s Fish and Boat Commission’s accounting system to prepare requests for Federal reimbursement, while also annotating roles and responsibilities of personnel involved in the process.	the Commission and determined it was sufficient support to consider the recommendation implemented.	

OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

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