



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

**U.S. Fish and Wildlife Service Grants  
Awarded to the State of Delaware,  
Department of Natural Resources and  
Environmental Control, From July 1, 2018,  
Through June 30, 2020, Under the Wildlife  
and Sport Fish Restoration Program**



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

**JAN 28 2022**

Memorandum

To: Martha Williams  
Principal Deputy Director, Exercising the Delegated Authority of the Director,  
U.S. Fish and Wildlife Service

From: Nicki Miller   
Regional Manager, Eastern Region

Subject: Final Audit Report – *U.S. Fish and Wildlife Service Grants Awarded to the State of Delaware, Department of Natural Resources and Environmental Control, From July 1, 2018, Through June 30, 2020, Under the Wildlife and Sport Fish Restoration Program*  
Report No. 2021-ER-001

This report presents the results of our audit of costs claimed by the Delaware Department of Natural Resources and Environmental Control under grants awarded by the U.S. Fish and Wildlife Service (FWS) through the Wildlife and Sport Fish Restoration Program.

Please provide us with a corrective action plan based on our recommendations by April 28, 2022. The plan should provide information on actions taken or planned to address each recommendation, as well as target dates and titles of the officials responsible for implementation. It should also clearly indicate the dollar value of questioned costs that you plan to either allow or disallow. Please also provide the status of any recommendation repeated from a previous audit. If a recommendation has already been implemented, provide documentation confirming that the action is complete. Please send your response to [aie\\_reports@doioig.gov](mailto:aie_reports@doioig.gov).

We will refer the recommendations not implemented at the end of 90 days to the Office of Policy, Management and Budget to track their implementation and report to us on their status. In addition, 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 202-208-5745.

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# Introduction

## Objectives

In June 2016, 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 the 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 Delaware Department of Natural Resources and Environmental Control (Department) used grant funds and State hunting and 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 reviewed.

## Background

The FWS provides grants to States<sup>1</sup> 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.<sup>2</sup> The Acts and related Federal regulations allow the 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.<sup>3</sup> The reimbursement amount is called the Federal 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.

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<sup>1</sup> 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).

<sup>2</sup> 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.

<sup>3</sup> The District of Columbia does not receive funding under the Pittman-Robertson Wildlife Restoration Act.

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# Results of Audit

We determined that the Department generally ensured that grant funds and State hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, some questioned costs related to the National Bobwhite Conservation Initiative (NBCI), matters related to subawards, and performance reporting.

We found the following:

- **Questioned Costs.** We questioned \$19,415 (\$9,386 Federal share) as unallowable. These questioned costs arose due to NBCI matters.
- **Control Deficiencies.** We found opportunities to improve controls in subawards and performance reporting.

See Appendix 3 for a statement of monetary impact.

## Questioned Costs—\$19,415 (\$9,386 Federal Share)

### Unallowable Payment to the National Bobwhite Conservation Initiative— Questioned Costs of \$19,415 (\$9,386 Federal Share)

The Department entered into a subaward agreement with the University of Tennessee, NBCI, a rangewide habitat plan for recovering bobwhite quail species to target densities set by State wildlife agencies, under Grant No. F17AF00892. In State fiscal years 2018, 2019, and 2020, the Department paid a total of \$9,386 to the University of Tennessee for the NBCI subaward expenditures from this grant. The NBCI provides similar services detailed under the grant to other participating States.

The NBCI also receives funding from external partners, including nonprofit, nongovernmental organizations, and other Federal agencies, some of which provide funding to the NBCI using non-Federal funds. In a separate review,<sup>4</sup> we determined that the NBCI did not properly split or allocate expenditures among all participating States and external partners. The NBCI did not have a policy or a sound and reasonable methodology to determine and allocate assignable expenditures among all participating States and external partners in proportion to the received benefits. Instead, NBCI officials described their funding as one “pot” of money from which to pay for expenses that benefited all participating States and external partners. This practice does not ensure expenditures are properly allocated to Federal grants.

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<sup>4</sup> *U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Pennsylvania’s Game Commission, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program* (Report No. 2019-WR-005), dated December 15, 2020.

In 2017, the NBCI implemented a new accounting methodology and procedures referred to as a “recharge center” to better allocate assignable grant expenditures. We separately evaluated whether grant costs claimed using the recharge center method can reasonably allocate costs in proportion to the benefit provided. We issued a management advisory to the FWS to address the issue of costs claimed using this method.<sup>5</sup> In the management advisory, we determined that the recharge method does not comply with Federal regulations. Specifically, the agreements between NBCI and States contributing Federal funding are fixed amount subawards; costs charged to States are not related to the benefits received; recharge center rates cannot be measured or verified in the NBCI’s accounting system; and the recharge center rates differ for Federal and non-Federal activities.

Federal regulations at 2 C.F.R. § 200.403 state that costs must be allocable to the Federal award to be allowable. Under 2 C.F.R. § 200.405, a cost is allocable to a particular award if the goods and services involved are chargeable or assignable to that Federal award in accordance with the relative benefits received. Costs are also allocable if, when such costs benefit both the Federal award and other work of the non-Federal entity, they are distributed in proportions that may be approximated using reasonable methods. Part (d) of that section states that, if a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects according to the proportional benefit.

During the audit period, the NBCI did not have adequate accounting methodologies that allowed for proper allocation of expenditures among participating States and external partners. Because the NBCI did not properly allocate the expenditures among all participating States and external partners in proportion to the received benefits, and because the NBCI did not distribute the costs using a method that complies with Federal regulations, these costs are not eligible to be charged to WSFR grants. We questioned \$19,415 (\$9,386 Federal share) that the Department paid to the University of Tennessee under Grant No. F17AF00892 as unallocable expenditures.

|                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Recommendation</b>                                                                                                                                                                                                                |
| <p>We recommend that the FWS work with the Department to:</p> <ol style="list-style-type: none"><li>1. Resolve the Federal share of questioned costs related to the NBCI subaward agreement totaling \$9,386 Federal share</li></ol> |



<sup>5</sup> *Issues Identified With Wildlife Restoration Subawards to the University of Tennessee, National Bobwhite Conservation Initiative* (Report No. 2020-WR-019), dated July 6, 2020.

## Control Deficiencies

### Subrecipient Risk Assessment and Monitoring Plans

Although the Universities of Delaware and Tennessee had been identified as subrecipients, the Department did not conduct risk assessments or develop monitoring plans for the two universities as required by Federal regulations.

Federal regulations (2 C.F.R. § 200.332(b) and (d)) require the pass-through entity (PTE) to evaluate the subrecipient's risk of noncompliance and to monitor the activities of the subrecipient as necessary, in compliance with Federal statutes.

Federal regulations (2 C.F.R. § 200.332 (d)) require the PTE to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes; complies with Federal statutes, regulations, and the terms and conditions of the subaward; and achieves performance goals PTE monitoring must include (1) reviewing financial and performance reports required by the PTE; (2) following up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the PTE detected through audits, on-site reviews, and other means; (3) and issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the PTE as required by 2 C.F.R. § 200.521, "Management decision."

The Department did not consider it necessary to conduct a risk assessment or develop monitoring plans for both subrecipients because of its longstanding relationships with the universities. We did find the Department drafted policies and procedures dated 2018 that require the Department to follow Federal regulations for conducting risk assessments and developing monitoring plans but did not finalize them. The Department will provide the draft documents with FWS to review and comment prior to finalizing. At that time, the Department will implement risk assessments and monitoring plans accordingly.

Not conducting risk assessments and monitoring of subrecipients puts Federal funds at unnecessary risk for misuse, mismanagement, or both. Furthermore, the Department is not in compliance with the Federal regulations.

| Recommendation                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>We recommend that the FWS work with the Department to:</p> <ol style="list-style-type: none"><li>2. Finalize and implement policies and procedures to conduct or evaluate risk assessments and develop monitoring plans for identified subrecipients to ensure compliance with Federal regulations</li></ol> |

## Subrecipient Agreement Contents

The Department awarded two subawards (Grant Nos. F15AF00929 and F17AF00892) during our audit scope. In both subaward agreements, we found that the Department did not include all the required elements in the agreements. Specifically, the Department included the same 13 of the 18 required elements for both subaward agreements. The required elements that were omitted are:

- Subrecipient unique identity identifier
- Federal Award Identification Number
- Federal Award Date
- Amount of Federal funds obligated by this action by the PTE
- Appropriate terms and conditions concerning closeout of the subaward

Federal regulations (2 C.F.R. § 200.332(a)) require PTEs to ensure that each subaward agreement is clearly identified to the subrecipient as a subaward and that the subaward includes the required 18 specific elements.

The Department provided a subaward template that is used to develop subaward agreements, but the template did not include all the elements required by Federal regulations. The required elements ensure subrecipients properly manage and account for Federal award funds. Without these elements included in the subawards, funds are at higher risk of mismanagement and the Department is not in compliance with Federal requirements.

| Recommendation                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>We recommend that the FWS work with the Department to:</p> <p>3. Implement policies and procedures to ensure subaward agreements include all the elements required by Federal regulations</p> |



## Inadequate Final Performance Reporting

States are required to submit performance reports to the FWS annually and after the completion of each grant awarded through WSFR. These reports provide data to help the FWS ensure that States spend funds appropriately and achieve project goals. We reviewed a sample of seven grant performance reports submitted by the Department. We determined the following:

- The Department did not submit three of the seven grant performance reports by their due dates.

- For two of those three performance reports, the Department requested and received extensions to submit the performance reports. Even with the extension, the Department still did not submit the final performance reports by the extension due date.

The FWS stated that for all the grants within the audit period, the Department was late submitting final performance reports 18 percent of the time. According to 50 C.F.R § 80.90(b)(3), a grantee is responsible for the submission of complete and accurate performance reports by the due dates in the terms and conditions of the grant. In addition, 2 C.F.R § 200.329 (c)(1) states the final performance report is due 90 calendar days after the period of performance end date.

The Department stated that the lack of a consistent internal notification or reminder system regarding upcoming due dates contributed to its late reporting. In addition, the Department did not have policies and procedures related to completing the performance reports. Without timely submission of performance reports, the FWS is not able to determine whether the Department has complied with the conditions and terms of the grant.

|                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Recommendation</b>                                                                                                                                                                                                                                                                                                                                            |
| <p>We recommend that the FWS work with the Department to:</p> <ol style="list-style-type: none"> <li>4. Develop and implement policies and procedures on timely performance reporting to include an internal notification system of due dates and to ensure staff are trained and the Department complies with the terms and conditions of the grants</li> </ol> |

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# Recommendations Summary

We provided a draft of this report to the FWS for review. The FWS concurred with all four recommendations and will work with the Department to implement corrective actions. We consider recommendations 1–4 resolved but not implemented. See Appendix 4 for the full text of the FWS’ and the Department’s responses; Appendix 5 lists the status of each recommendation.

We recommend that the FWS work with the Department to:

1. Resolve the ineligible questioned costs related to NBCI subaward agreement totaling \$19,415 (\$9,386 Federal share)
2. Finalize and implement policies and procedures to conduct or evaluate risk assessments and develop monitoring plans for identified subrecipients to ensure compliance with Federal regulations
3. Implement policies and procedures to ensure subaward agreements include all the elements required by Federal regulations
4. Develop and implement policies and procedures on timely performance reporting to include an internal notification system of due dates and to ensure staff are trained and the Department complies with the terms and conditions of the grants

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# Appendix 1: Scope and Methodology

## Scope

We audited the Delaware Department of Natural Resources and Environmental Control's (Department'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 68 grants that were open during the State fiscal years (SFYs) that ended June 30, 2019, and June 30, 2020. We also reviewed license revenue during the same period. The audit included expenditures of \$31.5 million and related transactions. In addition, we reviewed historical records for the acquisition, condition, management, and disposal of real property and equipment purchased with either license revenue or WSFR grant funds.

Because of the COVID-19 pandemic, we could not complete our audit on site. We gathered data remotely and communicated with Department personnel via email and telephone. As a result, we could not perform normal audit procedures for (1) determining adherence to policies and procedures for license revenues, (2) equipment verification, (3) observing grant projects specific to construction and restoration work, and (4) subawards to subrecipients. Therefore, the audit team relied on alternative evidence provided by Department personnel that was determined to be sufficient and appropriate to support our conclusions.

## 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 objective. We determined that the State's control activities and the following related principles were significant to the audit objectives.

- Management should design control activities to achieve objectives and respond to risks
- Management should design the entity's information system and related control activities to achieve objectives and respond to risks
- Management should implement control activities through policies

We tested the operation and reliability of internal control over activities related to our audit objective. 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
- Verifying equipment and other property using photographs
- Determining whether the Department 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
- Reviewing sites throughout the State (see Appendix 2 for a list of sites reviewed)

We found deficiencies in internal control resulting in our four findings related to subaward management and late reporting.

Based on the results of our initial assessments, we assigned a level of risk and selected a judgmental sample of transactions for testing. We used auditor judgment and considered risk levels relative to other audit work performed to determine the degree of testing performed in each area. Our sample selections were not generated using statistical sampling, and therefore we did not project the results of our tests to the total population of transactions.

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 Delaware fish and wildlife agency, and that agency's management of WSFR resources and license revenue.

Delaware 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.

## Prior Audit Coverage

### OIG Audit Reports

We reviewed our last two audits of costs claimed by the Department on WSFR grants.<sup>6</sup> We followed up on seven recommendations from these reports and found that the U.S. Department of the Interior's Office of Policy, Management and Budget considered all recommendations resolved and implemented.

### State Audit Reports

We reviewed the single audit reports for SFYs 2018 and 2019 to identify control deficiencies or other reportable conditions that affect WSFR. In those reports, the Schedule of Expenditures of Federal Awards indicated \$20.2 million (combined) in Federal expenditures related to WSFR. The Department was identified as a major program in SFY 2019 and had one finding directly related to WSFR for underreported match, even though the Department had satisfied its match requirements. The Department was not identified as a major program in SFY 2018.

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<sup>6</sup> U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program, Grants Awarded to the State of Delaware, Department of Natural Resources and Environmental Control, Division of Fish and Wildlife, From July 1, 2013 through June 30, 2015 (Report No.2016-EXT-043), dated February 2017, and U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Delaware, Department of Natural Resources and Environmental Control, From July 1, 2008 Through June 30, 2010 (Report No. R-GR-FWS-0014-2010), dated May 2011.

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## Appendix 2: Sites Reviewed

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|                             |                                         |
|-----------------------------|-----------------------------------------|
| Headquarters                | Dover                                   |
| Fisheries Offices           | Little Creek                            |
| Wildlife Offices            | Little Creek Hunter Education Facility  |
| Wildlife Management Areas   | Assawoman<br>Augustine<br>McGinnis Pond |
| Hunter Education Facilities | Ommelanden                              |
| Other                       | Aquatic Recreation Education Center     |

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## Appendix 3: Monetary Impact

We reviewed 68 grants that were open during the State fiscal years that ended June 30, 2019, and June 30, 2020. The audit included expenditures of \$31.5 million and related transactions. We questioned \$19,415 (\$9,386 Federal share) as unallowable.

### Monetary Impact: Questioned Costs

| Grant No.  | Grant Title                               | Cost Category | Unallowable |
|------------|-------------------------------------------|---------------|-------------|
| F17AF00892 | National Bobwhite Conservation Initiative | Subaward      | 9,386       |
| Total      |                                           |               | \$9,386     |

Source: OIG analysis of data provided by the Department.

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## **Appendix 4: Responses to Draft Report**

The U.S. Fish and Wildlife Service's response to our draft report follows on page 14. The Delaware Department of Natural Resources and Environmental Control's response to our draft report follows on page 15.



# United States Department of the Interior

## FISH AND WILDLIFE SERVICE

300 Westgate Center Drive  
Hadley, MA 01035-9589



December 17, 2021

In Reply Refer To:  
FWS/IR01/WSFR

Ms. Nicki Miller  
U.S. Department of the Interior  
Office of Inspector General

Dear Ms. Miller:

Enclosed is the State of Delaware, Department of Natural Resources and Environmental Control (DE DNREC), response to the Office of Inspector General's Draft Audit Report No. 2021-ER-001. Please see the attached State's response to the Draft Report. The Service has confirmed with the State these are the only comments they have on this Draft Report.

The Service concurs with the auditor's findings and recommendations and will work with the Department staff in developing and implementing a corrective action plan that will resolve all the findings and recommendations.

Sincerely,

Colleen E. Sculley  
Assistant Regional Director, Wildlife and  
and Sport Fish Restoration Program

Attachments:  
DNREC DFW OIG Audit Draft Report Response





STATE OF DELAWARE  
**DEPARTMENT OF NATURAL RESOURCES AND  
ENVIRONMENTAL CONTROL**

DIVISION OF FISH & WILDLIFE  
RICHARDSON & ROBBINS BUILDING  
89 KINGS HIGHWAY  
DOVER, DELAWARE 19901

**DIRECTOR'S  
OFFICE**

PHONE  
(302) 739-9910

December 16, 2021

Shelley DiBona, Grants Fiscal Officer  
Wildlife and Sport Fish Restoration Program  
U.S. Fish and Wildlife Service  
300 Westgate Center Drive  
Hadley, MA 01035-9589

SUBJECT: Response to Office of Inspector General, U.S. Department of Interior, Draft Audit Report No. 2021-ER-001 (November 2021)

Dear Ms. DiBona:

The Delaware Department of Natural Resources and Environmental Control (DNREC), Division of Fish and Wildlife (Division) is in receipt of the U.S. Department of Interior, Office of Inspector General's (OIG) Draft Audit Report on U.S. Fish and Wildlife Service (FWS) grants awarded to DNREC and administered by the Division under the Wildlife and Sport Fish Restoration Program from July 1, 2018 through June 30, 2020.

We are providing the following response to the Draft Audit Findings and Recommendations:

1. **Draft Finding:** Questioned Costs of \$9,386 (Federal Share) resulting from ineligible payments to the University of Tennessee to support the National Bobwhite Conservation Initiative (NBCI)

**Response:** We acknowledge entering into a subaward agreement with the University of Tennessee under Grant No. F17AF00892 to support NBCI's rangewide habitat plan for recovering Northern Bobwhite (a quail species) developed in consultation with state wildlife agencies. We concur with the finding that NBCI did not have adequate accounting methodologies for proper allocation of expenditures in proportion to benefits received among states and external partners providing funding support for NBCI.

We will work with the FWS to resolve the ineligible questioned costs related to the NBCI subaward agreement totaling \$19,415 (\$9,386 Federal share).

2. **Draft Finding:** Control Deficiencies related to Subrecipient Risk Assessment and Monitoring Plans

**Response:** We acknowledge identifying the University of Delaware and University of Tennessee as subrecipients without conducting a documented risk assessment or developing a monitoring plan for these subawards as required by Federal regulations. In 2018, DNREC developed a draft “Federal Subrecipient Compliance” policy and detailed procedures, including risk assessment and monitoring requirements. The draft policy and procedures have been readily accessible to DNREC staff since the draft policy was developed in 2018; a copy of the draft policy and procedures were provided to the OIG auditor.

We will work with the FWS to finalize and implement the existing draft policy and procedures to conduct and evaluate risk assessments and develop monitoring plans for identified subrecipients to ensure compliance with Federal regulations.

**3. Draft Finding:** Control Deficiencies related to Subrecipient Agreement Contents

**Response:** We acknowledge that two subawards (under Grant Nos. F15AF00929 and F17AF00892) did not include five of the 18 elements required under Federal regulation. We concur that we omitted the five elements listed in the OIG draft report. DNREC’s draft “Federal Subrecipient Compliance” policy requires all elements under Federal regulation, and we are evaluating specifically including the complete list of elements referenced under 2 CFR 200.332(a) to ensure compliance. DNREC’s subaward template will also be updated to include all 18 required elements.

We will work with the FWS to implement policies and procedures to ensure subaward agreements include all the elements required by Federal regulations.

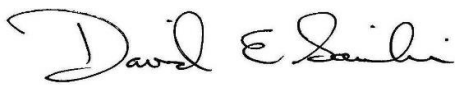
**4. Draft Finding:** Control Deficiencies related to Inadequate Final Performance Reporting

**Response:** We acknowledge that three of seven grant performance reports were not submitted by their due dates and that final performance reports were late 18% of the time. We provide training to staff regarding grant procedures, including reporting requirements and due dates and will continue to offer training annually. We are now also implementing procedures to ensure timely submission of performance reports. Procedures implemented include compilation of a complete list of annual interim and final performance report due dates and email reminders sent to staff and supervisors three months in advance of the report due date as well as monthly reminders leading up to reporting due dates.

We will work with the FWS to develop and implement policies and procedures on timely performance reporting to include an internal notification system of due dates and ensuring staff are trained to comply with the terms and condition of grants.

Thank you for the opportunity to respond to the OIG draft audit report. We value our partnership and continuing to work with the Wildlife and Sport Fish Restoration Program.

Sincerely,



David E. Saveikis  
Director

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## Appendix 5: Status of Recommendations

| Recommendations | Status                                                                                                                                                                                                                                                                                           | Action Required                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1-4             | <p>Resolved but not implemented:</p> <p>U.S. Fish and Wildlife Service (FWS) regional officials concurred with these recommendations and will work with staff from the Delaware Department of Natural Resources and Environmental Control to develop and implement a corrective action plan.</p> | <p>Complete a corrective action plan that includes information on actions taken or planned to address the recommendations, target dates and titles of the officials responsible for implementation, and verification that FWS headquarters officials reviewed and approved the actions the State has taken or planned.</p> <p>We will refer the recommendations not implemented at the end of 90 days (after April 28, 2022) to the Office of Policy, Management and Budget to track implementation.</p> |

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## **Report Fraud, Waste, and Mismanagement**



Fraud, waste, and mismanagement 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 mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.



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