



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



**U.S. FISH AND WILDLIFE SERVICE WILDLIFE AND SPORT FISH
RESTORATION PROGRAM**

Grants Awarded to the State of Maryland, Department of Natural Resources
From July 1, 2013, Through June 30, 2015



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

Memorandum

SEP 14 2017

To: Gregory Sheehan
Acting Director, U.S. Fish and Wildlife Service

From: Charles Haman 
Director, Grant Audits

Subject: Final Audit Report – U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Maryland, Department of Natural Resources From July 1, 2013, Through June 30, 2015
Report No. 2016-EXT-003

This report presents the results of our audit of costs claimed by the State of Maryland (State), Department of Natural Resources (Department) under grants awarded by the U.S. Fish and Wildlife Service (FWS). FWS provided the grants to the State under the Wildlife and Sport Fish Restoration Program (Program). The audit included claims totaling \$33.2 million on 44 grants that were open during the State fiscal years that ended June 30, 2014 and June 30, 2015 (see Appendix 1). The audit also covered the Department's compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of hunting and fishing license revenues and the reporting of program income.

We found that the Department complied, in general, with applicable grant accounting and regulatory requirements. We questioned costs totaling \$66,617 including out-of-period costs. We determined that the Department had not reported all program income and incorrectly reported the correct number of unique license holders on the annual hunting license certifications. We also found that conditions identified in previous audits regarding in-kind volunteer time and real property continue to exist.

We provided a draft report to FWS for its response. In this report, we summarize the Department's and FWS Region 5's responses to our recommendations, as well as our comments on their responses. We list the status of each recommendation in Appendix 3.

Please provide us with a corrective action plan based on our recommendations by December 13, 2017. The plan should provide information on actions taken or planned to address the recommendations, as well as target dates and titles(s) of the official(s) responsible for implementation. Formal responses can be submitted electronically. Please address your response to me and submit a signed PDF copy to WSFR_Audits@doioig.gov. If you are unable to submit your response electronically, please send your response to me at:

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The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented.

If you have any questions regarding this report, please contact Program Audit Coordinator Tim Horsma at 916-978-5650, or me at 303-236-9243.

cc: Regional Director, Region 5 U.S. Fish and Wildlife Service

Table of Contents

Introduction.....	1
Background.....	1
Objectives	1
Scope	1
Methodology.....	1
Prior Audit Coverage.....	2
Results of Audit	4
Audit Summary	4
Findings and Recommendations.....	4
Appendix 1.....	14
Appendix 2.....	16
Appendix 3.....	17

Introduction

Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act (Acts)¹ established the Wildlife and Sport Fish Restoration Program (Program). Under the Program, the U.S. Fish and Wildlife Service (FWS) provides grants to States to restore, conserve, manage, and enhance their wildlife and sport fish resources. The Acts and Federal regulations contain provisions and principles on eligible costs and allow FWS to reimburse States up to 75 percent of the eligible costs incurred under the grants. The Acts also require that hunting and fishing license revenues be used only for the administration of the States' fish and game agencies. Finally, Federal regulations and FWS guidance require States to account for any income they earn using grant funds.

Objectives

We conducted this audit to determine if the State of Maryland (State), Department of Natural Resources (Department)—

- claimed the costs incurred under the Program grants in accordance with the Acts and related regulations, FWS guidelines, and grant agreements;
- used State hunting and fishing license revenues solely for fish and wildlife program activities; and
- reported and used program income in accordance with Federal regulations.

Scope

Audit work included claims totaling approximately \$33.2 million on the 44 grants open during the State fiscal years (SFYs) that ended June 30, 2014, and June 30, 2015 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at the Headquarters office in Annapolis, and visited two field offices, two fish hatcheries, four wildlife management areas, and one boat access site (see Appendix 2).

We performed this audit to supplement—not replace—the audits required by the Single Audit Act Amendments of 1996.

Methodology

We conducted this 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.

¹ 16 U.S.C. §§ 669 and 777, as amended, respectively.

Our tests and procedures included—

- examining the evidence that supports selected expenditures charged to the grants by the Department;
- reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income;
- interviewing Department employees to ensure that personnel costs charged to the grants were supportable;
- conducting site visits to inspect equipment and other property;
- determining whether the Department used hunting and fishing license revenues solely for the administration of fish and wildlife program activities; and
- determining whether the State passed required legislation assenting to the provisions of the Acts.

We also identified the internal controls over transactions recorded in the labor- and license-fee accounting systems and tested their operation and reliability. Based on the results of initial assessments, we assigned a level of risk to these systems and selected a judgmental sample of transactions for testing. We did not project the results of the tests to the total population of recorded transactions or evaluate the economy, efficiency, or effectiveness of the Department's operations.

We relied on computer-generated data for other direct costs and personnel costs to the extent that we used these data to select Program costs for testing. Based on our test results, we either accepted the data or performed additional testing. For other direct costs, we took samples of costs and verified them against source documents such as purchase orders, invoices, receiving reports, and payment documentation. For personnel costs, we selected Department employees who charged time to Program grants and verified their hours against timesheets and other supporting data.

Prior Audit Coverage

On November 30, 2011, we issued “U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Maryland, Department of Natural Resources, From July 1, 2008, Through June 30, 2010” (Report No. R-GR-FWS-0007-2011).

We followed up on all 32 recommendations in the report and found that the U.S. Department of the Interior, Office of the Assistant Secretary for Policy, Management and Budget (PMB) considered 29 recommendations as resolved and implemented, and 3 as resolved but not yet implemented. Out of the 29 resolved and implemented recommendations, during the current audit, PMB closed 2 recommendations pertaining to in-kind contributions. This report, however, includes one closely related recommendation regarding the State's current practices in this area.

On February 8, 2007, we issued “U.S. Fish and Wildlife Service, Federal Assistance Grants Awarded to the State of Maryland, Department of Natural Resources, From July 1, 2003, Through June 30, 2005” (Report No. R-GR-FWS-0025-2005). We followed up on the 12 recommendations in that report and found that PMB considered 10 recommendations as resolved and implemented and 2 as resolved but not yet implemented. We are repeating one of these two recommendations, which pertains to real property reconciliation.

We reviewed single audit reports for SFYs 2013 and 2014 and found that neither of these reports contained any findings that would directly affect the Program grants.

Results of Audit

Audit Summary

We found that the Department complied, in general, with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. We identified, however, the following conditions that resulted in our findings including questioned costs totaling \$66,617 (\$49,962 Federal share).

A. Questioned Costs—\$66,617 (\$49,962 Federal Share)

We identified three instances where costs were charged to the wrong grant. In all three instances the costs were eligible under the previous year's grant, but had been charged to the newer grant.

B. Unreported Program Income—\$548,903

The Department did not report \$548,903 in additional program income from agricultural leases as well as shooting range fees.

C. Incorrect License Certification

The Department did not report the correct number of unique license holders on the last two wildlife license certifications. Specifically, the 2013 and 2014 counts included some ineligible products.

D. Equipment Inadequately Tracked and Missing

Several items purchased with Program funds and license revenues were either missing or not tagged, and the Department's official inventory listing was inaccurate and incomplete.

E. Unsupported In-Kind Contributions

The Department's Natural Resources Police did not properly report volunteer contributions.

F. Unreconciled Real Property Records

The Department's inventory of lands purchased with Program grants and FWS' records showed significant differences because they have not been reconciled.

Findings and Recommendations

A. Questioned Costs—\$ 66,617 (\$49,962 Federal Share)

To be eligible for reimbursement under the Program, grant expenses must be reasonable, allowable, allocable, and adequately supported. The Department improperly charged two grants for costs that were incurred outside of the grant period, specifically—

- \$60,000 (Federal share \$45,000) to the State’s Wildlife Land Management Grant (F13AF00972);
- \$5,867 (Federal share \$4,400) to the Hunter Education Grant (F14AF01000); and
- \$750 (Federal Share \$562) to the Hunter Education Grant (F14AF01000).

Federal Regulation 43 C.F.R. 12.63(a) states that where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period, unless carryover of unobligated balances is permitted. In addition, 50 C.F.R. 80.15 states that allowable costs are costs that are necessary and reasonable for the accomplishment of the approved project purposes and are in accordance with the cost principles of OMB Circular A-87.

Department staff stated the improper charges were probably due to hunter education staff not being fully aware of the grant requirements that costs must be charged to the grant during the grant period. As a result, funds were improperly charged to Program grants. We, therefore, identified total questioned costs of \$66,617 (Federal share \$49,962) for out of period costs totaling—

- \$60,000 (Federal share \$45,000) charged to State Wildlife Land Management Grant (F13AF00972) since the costs were incurred prior to the start of the grant period;
- \$5,867 (Federal share \$4,400) charged to the Hunter Education Grant (F14AF01000) for contractual services; and
- \$750 (Federal share \$562) charged to the Hunter Education Grant (F14AF01000) for rental of space for hunter education classes that were conducted outside of the grant period.

Recommendations

We recommend that FWS:

1. Resolve the questioned costs of \$49,962 in out-of-period costs; and
2. Ensure the hunter education staff receives grants management training.

Department Response

The Department acknowledged the out-of-period costs claimed. The Department stated that staff have been reminded to ensure that expenditures occur within the grant period. There is a new version of the Hunter Education Procedural Manual that includes a section on grant compliance.

FWS Response

FWS concurred with the recommendations and will work with the Department in implementing corrective action.

OIG Comments

Based on Department and FWS responses, we consider these recommendations resolved but not implemented (see Appendix 3).

B. Unreported Program Income—\$548,903

Under the Program, States may earn revenue or program income from grant-supported activities and must report and use such funds in accordance with Federal regulations. Although the Department, through the Division of Wildlife and Heritage Services, claimed program income from agricultural leases totaling \$208,135 in the first year of the leases, the Department did not report \$548,903 in additional program income from agricultural leases as well as shooting range fees. Specifically, the Department did not report \$482,436 for subsequent years of agricultural leases on its Land Management Grant. In addition, the Department did not report \$66,467 in shooting range fees at the Myrtle Grove Wildlife Management Area, also on the Land Management Grant.

According to 43 C.F.R. §12.65(b), program income is defined as gross income a grantee receives that is: “directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period.” In accordance with 43 C.F.R. §12.65(g)(2), the grant agreements for the Land Management grants stipulates that any program income may be added to the grant and used for grant-related purposes.

Department officials misinterpreted when and how to recognize agricultural leases as program income. They did not understand that they had to continue to report lease revenues from grant-supported lands as program income. They thought that the revenue only had to be recognized as program income in the first year of the agreement when the lease was prepared and authorized.

In addition, Department officials stated that the program income from the Myrtle Grove Wildlife Management Area shooting range permit fees had not been reported before, and they were continuing this past practice. They did not believe that the range itself was managed with grant funds; however, we determined that the access road and parking lot adjacent to the shooting range were maintained with grant funds and given that the public uses the road and parking lot to access the range, a nexus to the range and related fees exists.

As a result, the Department did not report the revenue earned as program income and could not ensure that the unreported program income of \$548,903 was used solely for grant purposes.

Recommendations

We recommend that FWS:

3. Resolve the \$548,903 in unreported program income; and
4. Ensure that appropriate personnel are aware of, and comply with, requirements for the proper management, control, and reporting of program income.

Department Response

The Department acknowledged the failure to report program income from the agricultural leases, but questions the determination that the shooting range fees are program income.

FWS Response

FWS concurred with the recommendations and will work with the Department in implementing corrective action.

OIG Comments

Based on Department and FWS responses, we consider these recommendations resolved but not implemented (see Appendix 3).

C. Incorrect License Certification—Incorrectly Reported Number of License Holders

All States provide a certified count of paid license holders to FWS each year. This certified count is to include each paid license holder only once, and the State must eliminate any duplicate licenses from the count, thus resulting in a unique license holder for the certification. FWS uses the license certifications to determine the amount of Program funds to apportion to each State. Based on our review, the Department did not report the correct number of unique license holders on the last two wildlife license certifications. Specifically, when calculating the 2013 and 2014 distinct hunters, the Department incorrectly included some products. As a result, the distinct hunter count for 2013 should be 118,604 instead of the reported 124,187. In addition, the 2014 count should be 123,698 instead of the reported 129,376.

State fish and wildlife agencies are required by 50 C.F.R., Subpart D, § 80.31(a)(1) and (b)(3) to certify the number of people who have paid licenses to hunt, and require eliminating multiple counting of the same individuals. Essentially, the State may count each license holder only once as a license holder in the annual certification. It must therefore adjust its numbers for license holders who may have purchased more than one license in a license year.

Although the Department thought it had eliminated all duplicate license holders, it acknowledged in an email that it incorrectly included some products when calculating the 2013 and 2014 distinct hunters.

The Department overstated the number of hunting license holders by 5,583 for 2013, and by 5,678 for 2014. These are the two most recent reporting periods, given the State's license year, which runs from August 1, 2012, to July 31, 2013, and from August 1, 2013, to July 31, 2014.

Recommendation

5. We recommend that FWS work with the Department to ensure that it reports the correct total number of unique hunting license holders on the annual license certifications.

Department Response

The Department acknowledged that the number of unique license holders was unintentionally overstated due to an error in the database query, and it asserts that the error has been corrected.

FWS Response

FWS concurred with the recommendation and will work with the Department in implementing corrective action.

OIG Comments

Based on Department and FWS responses, we consider this recommendation resolved but not implemented (see Appendix 3) pending verification and acceptance of corrective action taken.

D. Equipment Inadequately Tracked and Missing

Federal regulations require States to have adequate controls to account for equipment purchased under the Program. To test the Department's controls in this area, we selected 255 pieces of equipment from Capital Equipment Inventory System. These items were purchased with Federal and special funds (i.e., license revenues). We determined that—

- Department staff could not locate 13 items (5 percent); and
- Property tags and property tag numbers were not affixed to, etched on, or painted on 40 pieces of equipment (16 percent).

We noted several other indications of inadequate equipment management during the course of our audit. Specifically, we identified 22 items (9 percent) that were listed as active even though staff members told us the properties had been

disposed of. In addition, we found 20 items (8 percent) that were not in the inventory at all.

According to 43 C.F.R. § 12.72(b), States are required to manage equipment acquired under the Program grants in accordance with their own laws and procedures. The State's "Inventory Control Manual" requires the following:

- A complete physical inventory of capital items at least once every year. Such equipment has a probable useful life in excess of 1 year and a cost of \$500 or more.
- A complete physical inventory of sensitive items at least once each year. Such items include all computer equipment and hand-held electronic devices, portable tools, cameras, and firearms.
- When the physical inventory is taken, inventory records should be checked against the items inventoried to assure that records exist for each item.
- Capital equipment items be marked with a property identification number and the words "Property of the State of Maryland." The marking shall be conspicuously located on the top or side of items so as to be readily seen.

Issues with equipment management arose for two reasons:

- The Department did not conduct the required annual inventory of capital equipment and sensitive items in SFYs 2014 or 2015, and therefore did not determine if any items were missing and take appropriate follow-up action.
- The Department did not enforce policy to ensure that all equipment was marked as State property and had identification numbers affixed in a conspicuous location.

As a result, the Department has increased the risk that equipment purchased with Federal funds or license revenues could be lost, misplaced, or used for unauthorized purposes.

Recommendations

We recommend that FWS:

6. Ensure the Department accurately updates the data in the Capital Equipment Inventory System to reflect the correct status and location of items;
7. Ensure the Department assigns property numbers to all items and tags all untagged items as required by the State's guidelines; and
8. Ensure the Department follows the State's policies and procedures to conduct an inventory of all capital equipment once every year and of all sensitive items once each year.

Department Response

The Department acknowledges a deficiency in its tracking of inventory in the past. The Department is conducting a physical inventory of both capital and sensitive equipment that is nearing completion. Inventories have been completed and reconciled for 10 of 13 units. The Department will ensure that inventories of both capital and sensitive equipment will be conducted annually.

FWS Response

FWS concurred with the recommendations and will work with the Department in implementing corrective action.

OIG Comments

Based on Department and FWS responses, we consider these recommendations resolved but not implemented (see Appendix 3).

E. Unsupported In-Kind Contributions

Under the Program, States must use "State matching" (non-Federal) funds to cover at least 25 percent of costs incurred in performing projects under the grants. Noncash ("in-kind") contributions may be used to meet States' matching share of costs, and as with costs claimed for reimbursement, States must support the value of these contributions.

We reviewed timesheets used to document volunteer labor donated under Grant Nos. F13AF00883 and F14AF01000 for hunter education. The Department's Natural Resources Police, which administers the hunter education grants, calculated these in-kind contributions by multiplying labor rates by the hours donated. We found, however, that the volunteer contributions were not properly reported. Specifically, the Natural Resources Police (NRP)—

- allowed one person to complete timesheets for all volunteers assisting with a class rather than ensuring everyone recorded and certified their own time;
- allowed lead volunteer instructors to approve their own timesheets; and
- claimed hours contributed in May and June 2013 under Grant No. F13AF00883, even though that grant began in July 2013, and claimed hours contributed in June 2014 under Grant No. F14AF01000, even though that grant began in July 2014.

Under 2 C.F.R. § 225, Appendix A, subsection C, which outlines basic guidelines on cost principles, costs must be necessary, reasonable, and adequately documented to be allowable under Federal awards. Furthermore, 43 C.F.R. § 12.64(b)(6) states that in-kind contributions consisting of volunteer services will, to the extent possible, be supported by the same methods that the organization uses to support the allocability of regular personnel costs. Finally, according to 43 C.F.R. § 12.64(a)(2), matching requirements may be met by the value of third-party, in-kind contributions applicable to the corresponding grant period.

This issue arose because—

- NRP staff did not accumulate and report data on volunteer contributions based on the effective dates of Grant Nos. F13AF00883 and F14AF01000; and
- the Department’s Finance and Administrative Service staff claimed Federal reimbursement without ensuring that the in-kind contributions were provided during the appropriate grant period.

Recommendation

9. We recommend that FWS ensure the Department develops and implements policies and procedures to (1) accumulate, calculate, and report the value of in-kind contributions related to the corresponding grant periods, and (2) verify this information prior to requesting Federal reimbursement.

Department Response

The Department provided additional information toward the resolution of previously reported recommendations pertaining to in-kind contributions.

FWS Response

FWS concurred with the recommendation and will work with the Department in implementing corrective action.

OIG Comments

The previous recommendations have been closed, however we are adding a new recommendation to address the issues we found in the current audit. Based on Department and FWS responses, we consider this recommendation resolved but not implemented (see Appendix 3).

F. Unreconciled Real Property Records

The Department and FWS each maintain records on land purchased with Program grant funds; however, these two sets of records contained a number of differences. In our prior report (Report No. R-GR-FWS-0007-2011), we noted that FWS' records listed 50,468 acres that cost about \$1.03 million, whereas the Department's land inventory identified 46,446 acres costing about \$1.23 million. Furthermore, FWS' records indicated that the State received five Sport Fish Restoration grants to acquire 257 acres of land, but the Department's inventory attributed no real property to the Program.

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

Even though a Department official received a copy of FWS' land records in 2007, he did not distribute them to the appropriate staff to begin the reconciliation process. As a result, discrepancies persist between the Department's land inventory and FWS' land records. The Department is therefore unable to assure that lands acquired with grant funds are used only for their originally intended purposes

We reported a similar condition in our prior audit (Report No. R-GR-FWS-0025-2005). We are therefore repeating Recommendation D.1 from that report, which will be tracked under the resolution process for the prior audit.

Repeat Recommendation

We recommend that FWS require the Department to establish complete and accurate records for real property acquired with Program funds and license revenues, ensuring reconciliation between the Department and FWS land records.

Department Response

The Department provided updated information on the status of this recommendation.

FWS Response

FWS concurred with the recommendation.

OIG Comments

Based on Department and FWS responses, we consider this recommendation resolved but not implemented and will continue to track it under the previous report (see Appendix 3).

Appendix 1

State of Maryland
Department of Natural Resources
Grants Open During the Audit Period
July 1, 2013 Through June 30, 2015

FBMS Grant Number	Grant Amount	Claimed Costs	Questioned Costs	
			Ineligible	Unsupported
Fish				
F05AF00017	\$760,000	\$862,538	\$0	\$0
F11AF00414	227,557	0	0	0
F11AF00507	312,738	0	0	0
F12AF01385	1,543,583	1,427,416	0	0
F12AF01412	591,472	551,047	0	0
F13AF00225	475,726	481,526	0	0
F13AF00260	772,841	980,255	0	0
F13AF00263	172,653	194,407	0	0
F13AF00264	930,001	1,520,573	0	0
F13AF00271	280,565	280,565	0	0
F13AF00294	1,467,250	2,104,911	0	0
F13AF00582	63,593	35,367	0	0
F13AF00644	527,522	468,960	0	0
F13AF00645	252,861	3,375	0	0
F14AF00058	1,688,638	1,339,999	0	0
F14AF00077	1,312,677	1,441,276	0	0
F14AF00078	531,234	486,058	0	0
F14AF00079	2,071,097	0	0	0
F14AF00165	572,620	468,751	0	0
F14AF00173	2,062,312	2,600,138	0	0
F14AF00213	72,696	35,857	0	0
F14AF00229	200,812	178,287	0	0
F14AF00629	488,260	483,459	0	0
F14AF01157	29,285	0	0	0
F15AF00046	1,724,658	714,975	0	0
F15AF00047	531,296	252,614	0	0
F15AF00153	513,424	749,187	0	0
F15AF00154	432,911	267,062	0	0
F15AF00155	76,542	87,146	0	0
F15AF00156	224,453	209,680	0	0
F15AF00157	1,184,229	1,299,405	0	0
Wildlife				
F10AF00494	\$40,000	\$20,205	\$0	\$0

FBMS Grant Number	Grant Amount	Claimed Costs	Questioned Costs	
			Ineligible	Unsupported
F13AF00883	\$906,667	\$1,575,209	\$0	\$0
F13AF00884	200,000	178,832	0	0
F13AF00886	26,667	16,077	0	0
F13AF00922	666,667	708,105	0	0
F13AF00970	1,733,333	1,680,335	0	0
F13AF00972	2,711,667	2,483,019	45,000	0
F14AF00995	26,667	14,752	0	0
F14AF00996	666,667	746,966	0	0
F14AF00997	3,000,000	2,764,784	0	0
F14AF00998	200,000	248,335	0	0
F14AF00999	2,153,333	1,732,532	0	0
F14AF01000	906,667	1,471,285	4,962	0
Total	\$35,333,841	\$33,165,270	\$49,962	\$0

Appendix 2

**State of Maryland
Department of Natural Resources
Sites Visited**

Headquarters

Annapolis

Field Offices

Cambridge

Matapeake

Fish Hatcheries

Albert Powell

Bear Creek

Wildlife Management Areas

Grove Farm

Gwynnbrook

Indian Springs

Mount Nebo

Boating Facility

Fifteen Mile Boat Access

Appendix 3

Maryland
Department of Natural Resources
Status of Audit Findings and Recommendations

Recommendations	Status	Action Required
1-9	<p>We consider the recommendations resolved but not implemented.</p> <p>U.S. Fish and Wildlife Service (FWS) regional officials concurred with these recommendations and will work with the State of Maryland Department of Natural Resources (Department) to implement the recommendations.</p>	<p>Complete a corrective action plan that includes information on actions taken or planned to address the recommendations, target dates and title(s) of the official(s) responsible for implementation, and verification that FWS headquarters officials reviewed and approved of the actions taken or planned by the Department.</p> <p>We will refer the recommendations not implemented at the end of 90 days (after December 13, 2017) to the Assistant Secretary for Policy, Management and Budget (PMB) for resolution and tracking of implementation.</p>
Repeated Recommendation Finding F	Repeat recommendations from our prior report (No. R-GR-FWS-0025-2005, Recommendation D.1). PMB considers this recommendation resolved but not implemented.	Provide documentation regarding implementing this recommendation to PMB.

