AUDIT

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 Colorado, Colorado Parks and Wildlife, From July 1, 2016, Through June 30, 2018

Report No.: 2019-CR-004

March 2020

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

Memorandum

MAR 3 1 2020

To: Aurelia Skipwith
Director, U.S. Fish and Wildlife Service

From: Amy R. Billings Amy R Billings
Regional Manager, Central Region

Subject: Final Audit Report – U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Colorado, Colorado Parks and Wildlife, From July 1, 2016, Through June 30, 2018
Report No. 2019-CR-004

This final report presents the results of our audit of costs claimed by the State of Colorado, Colorado Parks and Wildlife (Division) under grants awarded by the U.S. Fish and Wildlife Service (FWS). The FWS provided the grants to the State under the Wildlife and Sport Fish Restoration Program. The audit included claims totaling approximately $87.5 million on 147 grants that were open during the State fiscal years that ended June 30, 2017, and June 30, 2018 (see Appendix 1). The audit also covered the Division'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 Division complied, in general, with applicable grant accounting and regulatory requirements. We found, however, grant funds totaling approximately $3.1 million that were idle since the Division does not require subrecipients to begin work on their projects within a reasonable time period from the grant start date. We also determined that the State potentially diverted license revenue in the amount of $56,759 due to the loss of control of vehicles purchased with license revenue that were required to be transferred to State Fleet Management. In addition, we found that the Division had (1) unreported barter transactions, (2) difficulty identifying the funding source for equipment, (3) inadequate support for in-kind contributions, and (4) not completed the prior recommendation for its land inventory reconciliation.

We provided a draft of the report to the FWS. In this report we summarize the Division's and FWS Region 7's responses to our recommendations, as well as our comments on their responses. We list the status of the recommendations in Appendix 3.

Please provide us with a corrective action plan based on our recommendations by June 29, 2020. The plan should provide information on actions taken or planned to address the recommendations, as well as target dates and titles of the officials responsible for implementation. Please address your response to me and submit a signed PDF copy to aie_reports@doioig.gov.

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 Elizabeth Schubert, Regional Supervisor, or me at 303-236-9243 or you can email aie_reports@doioig.gov.

cc: Regional Director, Region 7, U.S. Fish and Wildlife Service

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# 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 the 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 Colorado, Colorado Parks and Wildlife (Division):

- 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
- Reported and used program income in accordance with Federal regulations

## Scope

Audit work included claims totaling approximately $87.5 million on the 147 grants open during the State fiscal years (SFYs) that ended June 30, 2017, and June 30, 2018 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at the Division's headquarters office in Denver, CO, and visited 3 regional offices, 4 district offices, 2 fish hatcheries, 13 wildlife management areas, 3 boat access sites, 3 shooting ranges, a new shooting and education complex, and another State agency (see Appendix 2).

We performed this audit to supplement—not replace—the audits required by the Single Audit Act Amendments of 1996 and by Office of Management and Budget Circular A-133.

## Methodology

We 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 Division

- Reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income

- Interviewing Division employees to ensure that personnel costs charged to the grants were supportable

- Conducting site visits to inspect equipment and other property

- Determining whether the Division used hunting and fishing license revenues solely for the administration of fish and wildlife program activities

- 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 Division'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 Division employees who charged time to Program grants and verified their hours against timesheets and other supporting data.

## Prior Audit Coverage

On July 21, 2015, we issued *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Colorado, Colorado Parks and Wildlife, From July 1, 2011, to June 30, 2013* (Report No. R-GR-FWS-0014-2014).

We followed up on all eight 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 three recommendations resolved and implemented and five recommendations resolved but not yet implemented. As discussed in the "Findings and Recommendations" section of this report, we are repeating three of the unimplemented recommendations: one that deals with inadequate support for in-kind contributions and two that deal with unreconciled real property records. We also have similar recommendations to the other two unimplemented recommendations that cover potential diversion of license revenue for the State's fleet.

We reviewed single audit report for SFY 2017 and found that the Division's Program grants were considered major programs and were assessed a low risk rating. The report did not contain any findings that would directly impact the Program grants.

# Results of Audit

## Audit Summary

We found that the Division 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 funds to be put to better use totaling $3,090,795 and a potential diversion of license revenue totaling $56,759.

A. **Funds To Be Put To Better Use – $3,090,795**
   We found that funds for 32 grants awarded to subrecipients were idle since grant funds have not been drawn down for reimbursement.

B. **Potential Diversion of License Revenue**
   The Division was unable to demonstrate that it received net proceeds totaling $56,759 from the sale of vehicles purchased with license revenues that were required to be transferred to State Fleet Management.

C. **Unreported Barter Transactions**
   The Division does not have a method for tracking and managing barter transactions. In addition, the Division did not report barter transactions on its Federal Financial Reports (SF-425s), as required.

D. **Inadequate Equipment System**
   The Division could not readily identify all the funding sources for equipment purchases.

E. **Inadequate Support for In-Kind Contributions**
   The Division recorded volunteer hours for Hunter Outreach as a lump sum as opposed to having a daily breakdown, as required by the State process for regular employees.

F. **Real Property Reconciliation**
   The Division has not reconciled its Program-funded, real property records with those of the FWS.

## Findings and Recommendations

A. **Funds To Be Put To Better Use - $3,090,795**

   We found that the Division did not draw down funds on 32 grants for awarded projects within our audit period. At the beginning of our audit, 25 of the 32 grants had not requested reimbursement of expended funds for 1 – 4 years. Further, at the time we tested these 25 grants, only 17 performance reports were available. Performance reports, which are typically submitted annually, are used to report progress made or problems encountered with grant projects. Our review of the 17 performance reports did not disclose any significant deviations from the project as described in the grant narratives that could explain why the funds were not used. For the remaining eight grants, the financial and performance reports were due to the FWS after we completed our testing.

Although we found that 32 grants did not draw down funds within our audit period, 7 of the grants had only been in effect for less than 1 year at the time of our testing. As a result, we only questioned costs for the 25 grants that were in effect for at least 1 year.

Federal regulations state, "[t]he non-Federal entity is responsible for the efficient and effective administration of Federal awards through the application of sound management practices." Furthermore, "The non-Federal entity assumes the responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award . . . and has the primary responsibility for employing whatever form of sound organization and management techniques may be necessary to assure proper and efficient administration of Federal award" (2 Code of Federal Regulations (C.F.R.) § 200, Subpart E, section 200.400 (a), (b), and (c)).

The 32 instances of grant funds being idle were due to the Division not requiring subrecipients to begin work on their projects within a reasonable time period as a precondition to receiving subawards. Therefore, by not ensuring subrecipients of Federal awards began work on their projects within a reasonable time period, the Division encumbered $3,090,795 that it could have used more efficiently in other parts of the State.

**Recommendations**

We recommend that the FWS work with the Division to:

1. Resolve the $3,090,795 in funds to be put to better use, related to the Division's oversight of subrecipients on idle grants

2. Ensure that the Division provides subawards to entities only after they demonstrate their willingness and ability to begin work within a reasonable period of time

**Division Response**

The Division partially concurred with the recommendations. The Division believed that the finding narrative in our draft report was unclear in its meaning and presented inconsistent figures and information. For example, the finding narrative in our draft report stated that 32 grants had idle funds, but Appendix 1 only showed 25 idle fund grants, of which only 16 were referenced in the finding narrative.

The Division, however, said it will work with the FWS to address and resolve the recommendations for the subrecipient grants with performance reports that are listed in Appendix 1.

**FWS Response**
The FWS discussed the finding and recommendations with the Division and concurs with our draft audit report. The FWS will work with the Division to prepare a draft corrective action plan.

**OIG Comment**
Based on the Division's comments, we clarified the language in the finding. We consider Recommendations 1 and 2 resolved but not implemented.

### B. Potential Diversion of License Revenue

The Division recognized, but was unable to demonstrate that it received net proceeds totaling $56,759 from the sale of vehicles purchased with license revenues. In 2006, all motor vehicles owned by State agencies were required to be transferred to the State Fleet Management program. The Division transferred 158 vehicles, all of which were purchased with license revenue. State Fleet Management agreed to provide the proceeds from the sale of the vehicles back to the Division if it paid an additional management fee per vehicle per month for vehicles the Division leased from the State Fleet Management pool. No other State agencies were charged the additional management fee. We issued a recommendation in our prior audit for the FWS and the Division to resolve this potential diversion of license revenue related to the management fee. This recommendation is still open.

Federal regulations, specifically 50 C.F.R. § 80.20 (b), state that hunting and fishing license revenue includes personal property acquired with license revenue. In addition, 50 C.F.R. § 80.10 (c)(2) requires that revenues from hunting and fishing licenses be used only for the administration of the State fish and wildlife agency. Further, 50 C.F.R. § 80.11 (c)(1) and (2) states that a State becomes ineligible to receive the benefits of the Acts if it diverts hunting and fishing license revenue from the control of the State fish and wildlife agency, or purposes other than the agency's administration.

During our current audit, we determined that the State Fleet Management was no longer charging the Division the additional management fee; however, neither the Division nor State Fleet Management provided documentation showing that the Division received any proceeds from 17 former Division vehicles sold during our audit period. Division officials told us that rather than pay the additional management fee per vehicle per month they chose not to receive revenue from the vehicles sold. The Division, however, should not have to pay a management fee and it should still receive the proceeds from the sale of the vehicles. The amount recognized by the Division is only for vehicles sold during our 2-year audit period and does not include the sale of vehicles that occurred prior to our current audit period. In addition, the Division has not determined how it will handle any remaining vehicles that will subsequently be sold in future years. Since the proceeds from the vehicles purchased with license revenue and transferred to the State Fleet Management have not been returned to the Division, this has created a potential diversion of license revenue. If left unresolved, this potential diversion of license revenue jeopardizes the State's eligibility to participate in the Program.

| Recommendations |
| --- |
| We recommend that the FWS work with the Division to:<br><br>3. Resolve the potential diversion of license revenues from the sale of license revenue-funded vehicles<br><br>4. Analyze the extent to which a potential diversion of license revenues occurred based on State Fleet Management practices for the years not covered in the scope of this review<br><br>5. Implement policies and procedures to reduce the possibility of future potential diversions from occurring |

**Division Response**
The Division concurs with the recommendations and will work with the FWS to address and resolve them.

**FWS Response**
The FWS has discussed the finding and recommendations with the Division and concurs with our draft audit report. The FWS will work with the Division to prepare a draft corrective action plan.

**OIG Comment**
Based on the Division's and the FWS' responses, we consider Recommendations 3 – 5 resolved but not implemented.

### C. Unreported Barter Transactions

We found that the Division was unable to provide a list of barter transactions that occurred during our audit period. To determine whether the Division had adequate control and management of barter transactions, we requested a list of transactions that occurred on Division-managed properties that received Program funds during our audit period. The Division confirmed that barter transactions occurred during our audit period but stated that it does not have a method for tracking and managing barter transactions. In addition, the Division did not report barter transactions on its Federal Financial Reports (SF-425s), as required.

Federal regulations require each State to report any barter transactions and what those barter transactions entail on their financial reports. In addition, 50 C.F.R. § 80.98 details how a State fish and wildlife agency must report barter transactions, to include disclosing the transactions in the remarks sections of the financial report.

This occurred because the Division does not have a formalized process in place for maintaining and documenting barter transactions that occur on Division-managed properties that receive Program funds. As a result, the Division was unable to ensure that all the applicable barter transactions were reported on its financial reports. Therefore, the FWS does not have the ability to review any barter transactions that occur on Division-managed properties that receive Program funds, which impacts the FWS' ability to effectively monitor program grants.

**Recommendations**

We recommend that the FWS work with the Division to:

6. Develop policies and procedures for documenting and reporting barter transactions that occur on Division-managed properties that receive Program funds

7. Develop policies and procedures for reporting barter transactions on its Federal Financial Reports (SF-425s), in accordance with regulations

**Division Response**
The Division concurs with the recommendations and will work with the FWS to address and resolve them.

**FWS Response**
The FWS has discussed the finding and recommendations with the Division and concurs with our draft audit report. The FWS will work with the Division to prepare a draft corrective action plan.

**OIG Comment**
Based on the Division's and the FWS' responses, we consider Recommendations 6 and 7 resolved but not implemented.

### D. Identification of Funding Source for Equipment

We found that the Division was unable to provide an equipment inventory that identified all funding sources. To determine whether the Division maintained adequate control, we requested an inventory of all equipment purchased with Program funds and license revenue. The inventory list we received included equipment purchased with other funding sources. The funding information was in a database that could only be searched one item at a time, which proved to be time consuming.

Federal regulations require each State to have adequate controls in place to ensure it maintains accountability for its equipment. Specifically, 2 C.F.R. § 200.313 (c)(1) states that equipment must be used in the program or project for which it was acquired, and (d)(1) states that property records must be maintained that include the source of funding for the property, the percentage of Federal participation in the project costs, and disposition data including the date of disposal and sale price of the property.

In SFY 2015, the Division converted its equipment information management system from the old legacy system, Colorado Financial Reporting System, to the new integrated financial management system, Colorado Operations Resource Engine (CORE). As a result, the Division could not import all desired information from CORE into one database and could only identify the funding sources for equipment by searching one item at a time. Therefore, without timely information on the funding source, the Division and the FWS may have difficulty ensuring that equipment purchased with Program funds or license revenue was used for its originally intended purposes and equipment purchased with Program funding and license revenues are at risk of being lost.

**Recommendation**

We recommend that the FWS work with the Division to:

8. Ensure the Division's official asset records have accessible information and that the funding source is identifiable

**Division Response**
The Division concurs with the recommendation and will work with the FWS to address and resolve it.

**FWS Response**
The FWS has discussed the finding and recommendations with the Division and concurs with our draft audit report. The FWS will work with the Division to prepare a draft corrective action plan.

**OIG Comment**
Based on the Division's and the FWS' responses, we consider Recommendation 8 resolved but not implemented.

### E. Inadequate Support for In-Kind Contributions

We found that the Division did not have adequate support for its Hunter Outreach in-kind contributions. Specifically, the volunteer hours were recorded as a lump sum as opposed to having a daily breakdown, as required by the State process for regular employees. The Division tracked the value of hours worked by volunteer instructors and applied an hourly rate to determine the value of the in-kind contributions.

We reviewed a sample volunteer time reports for the Division's SFY 2018 Hunter Education and Outreach, Grant No. F17AF00388 (W-148-E-31), for the months of September 2017 and March 2018. We found that the Division's Hunter Education program's volunteer records followed the State process. The Division's Hunter Outreach program, however, recorded the hours as lump sum instead of recording the daily breakdown of the hours.

Federal regulations (2 C.F.R. § 200.306 (b)(1)) require that in-kind contributions be verifiable from the grantee's records. In addition, 2 C.F.R. § 200.434 (d) states that to the extent feasible, services donated will be supported by the same methods used to support regular personnel costs. Further, 2 C.F.R. § 200.403 (g) requires that costs be adequately documented to be allowable under Federal awards.

The Division's policies and procedures do not require volunteer instructors for the Hunter Outreach program to submit a daily breakdown. As a result, the Division cannot accurately identify its noncash (in-kind) contributions for the State's matching share of costs. The Division may not have satisfied its required 25-percent match due to unsupported in-kind volunteer time. While the Division's overmatch eliminated questioned costs, overmatch cannot be guaranteed in the future. Therefore, the Division could face questioned costs if it does not fully address these issues and if its overmatch falls short in the future.

In our prior audit (Report No. R-GR-FWS-0014-2014), we noted that the Hunter Outreach program did not have adequate support for its in-kind contributions because the instructors were recording their hours as a lump sum and lead instructors were not certifying assistant instructors time. Since our last audit, the Hunter Education and Hunter Outreach programs have merged into one unit; however, the Hunter Outreach program is still not adequately supporting its in-kind contributions. We are therefore repeating the recommendation from our prior audit report. The FWS should submit any documentation to the PMB to track implementation under the prior audit.

**Repeat Recommendation**

We recommend that the FWS work with the Division to:

- Require the Division to develop and implement procedures that require volunteer instructors to record their hours in a similar manner as do regular State employees, and require lead instructors to certify the hours worked by assistant instructors

**Division Response**
The Division concurs with the recommendation and will work with the FWS to address and resolve it.

**FWS Response**
The FWS has discussed the finding and recommendation with the Division and concurs with our draft audit report. The FWS will work with the Division to prepare a draft corrective action plan.

**OIG Comment**
Based on the Division's and the FWS' responses, we consider this repeat recommendation resolved but not implemented.

## F. Real Property Reconciliation

In our prior report (Report No. R-GR-FWS-00014-2014), we noted that the Division had not reconciled its Program-funded, real property records with those of the FWS. We recommended that the FWS work with the Division to reconcile its respective records pertaining to lands purchased with Program funds. This recommendation was still open at the time of our audit. According 50 C.F.R. § 80.90 (b)(2) and 50 C.F.R. § 80.90 (f), respectively, a State fish and wildlife agency, as a grantee, is responsible for maintaining records and control of all assets acquired under the grant to ensure that they serve the purpose for which they were acquired throughout their useful life. Further, 2 C.F.R. § 200.329 states that if the Federal interest in real property extends 15 years or longer, the Division must report the status of the property to the FWS at least every 5 years.

Until a reconciliation of real property records between the Division and the FWS can be completed, neither party can fully ensure that lands acquired under the Program are being used for their intended purposes. We are therefore repeating the recommendations from our prior audit report. The FWS should submit any documentation to the PMB to track implementation under the prior audit.

**Repeat Recommendations**

We recommend that the FWS:

- Work with the Division to reconcile their respective records of lands purchased with Program funds and resolve any acreage differences identified
- Require the Division to certify that grant-funded real properties are being used for their intended purposes

**Division Response**
The Division concurs with the recommendations and will work with the FWS to address and resolve them.

**FWS Response**
FWS has discussed the finding and recommendation with the Division and concurs with our draft audit report. The FWS will work with the Division to prepare a draft corrective action plan.

**OIG Comment**
Based on the Division's and the FWS' responses, we consider this repeat recommendation resolved but not implemented.

# Appendix 1

**State of Colorado**
**Colorado Parks and Wildlife**
**Grants Open During the Audit Period**
**July 1, 2016, Through June 30, 2018**

| FBMS Grant Number | Grant Amount | Claimed Costs | Funds To Be Put To Better Use |
|---|---|---|---|
| F07AF00094 | $395,848 | $464,282 | $0 |
| F08AF00141 | 730,000 | 730,000 | 0 |
| F11AF01255 | 178,368 | 125,243 | 0 |
| F12AF00819 | 37,750 | 38,874 | 0 |
| F13AF01281 | 29,210 | 11,193 | 0 |
| F14AF00216 | 60,000 | 40,450 | 0 |
| F14AF00501 | 6,155,796 | 6,155,823 | 0 |
| F14AF00524 | 30,000 | 0 | 0 |
| F14AF01187 | 146,667 | 0 | 110,000 |
| F14AF01241 | 89,333 | 79,820 | 0 |
| F14AF01295 | 1,093,141 | 1,093,141 | 0 |
| F14AF01296 | 208,650 | 113,617 | 0 |
| F14AF01333 | 180,000 | 180,000 | 0 |
| F15AF00052 | 424,801 | 348,778 | 0 |
| F15AF00185 | 370,000 | 190,000 | 141,343 |
| F15AF00205 | $80,000 | 80,000 | 0 |
| F15AF00213 | 114,000 | 114,000 | 0 |
| F15AF00408 | 32,000 | 31,579 | 0 |
| F15AF00486 | 64,000 | 64,000 | 0 |
| F15AF00515 | 447,750 | 352,314 | 0 |
| F15AF00609 | 50,000 | 38,000 | 0 |
| F15AF01045 | 207,018 | 150,783 | 0 |
| F15AF01130 | 5,663,227 | 211,636 | 0 |
| F15AF01131 | 57,000 | 57,000 | 0 |
| F15AF01209 | 139,000 | 247,977 | 0 |

| FBMS Grant Number | Grant Amount | Claimed Costs | Funds To Be Put To Better Use |
|---|---|---|---|
| F15AF01210 | $40,000 | $0 | $927 |
| F15AF01211 | 46,000 | 46,000 | 0 |
| F15AF01212 | 37,500 | 41,949 | 0 |
| F15AF01213 | 52,500 | 52,500 | 0 |
| F15AF01219 | 37,805 | 37,805 | 0 |
| F15AF01221 | 45,600 | 45,700 | 0 |
| F16AF00009 | 289,000 | 263,741 | 0 |
| F16AF00072 | 105,000 | 143,053 | 0 |
| F16AF00073 | 120,000 | 0 | 90,000 |
| F16AF00168 | 60,000 | 160,000 | 0 |
| F16AF00176 | 18,415 | 0 | 0 |
| F16AF00235 | 46,500 | | 22,448 |
| F16AF00256 | 90,000 | 53,934 | 0 |
| F16AF00323 | 32,000 | 0 | 24,000 |
| F16AF00473 | 11,250 | 11,250 | 0 |
| F16AF00503 | 971,872 | 986,052 | 0 |
| F16AF00504 | 2,909,622 | 3,170,681 | 0 |
| F16AF00505 | 1,338,901 | 1,168,774 | 0 |
| F16AF00506 | 1,768,069 | 1,715,775 | 0 |
| F16AF00507 | 940,390 | 170,229 | 0 |
| F16AF00508 | 435,259 | 551,660 | 0 |
| F16AF00521 | 92,586 | 180,719 | 0 |
| F16AF00522 | 474,583 | 625,726 | 0 |
| F16AF00523 | 740,660 | 694,376 | 0 |
| F16AF00574 | 1,498,989 | 1,260,508 | 0 |
| F16AF00540 | 640,057 | 917,108 | 0 |
| F16AF00575 | 1,410,000 | 1,389,961 | 0 |
| F16AF00576 | 166,842 | 157,588 | 0 |
| F16AF00581 | 301,047 | 313,014 | 0 |
| F16AF00582 | 182,349 | 226,826 | 0 |

| FBMS Grant Number | Grant Amount | Claimed Costs | Funds To Be Put To Better Use |
|---|---|---|---|
| F16AF00607 | $628,378 | $637,297 | $0 |
| F16AF00608 | 913,539 | 1,174,453 | 0 |
| F16AF00609 | 7,057,915 | 7,619,882 | 0 |
| F16AF00610 | 270,000 | 270,000 | 0 |
| F16AF00611 | 2,444,831 | 6,413,088 | 0 |
| F16AF00652 | 378,188 | 374,033 | 0 |
| F16AF00653 | 2,354,393 | 2,732,420 | 0 |
| F16AF00654 | 1,233,400 | 410,560 | 0 |
| F16AF00655 | 1,701,468 | 1,575,708 | 0 |
| F16AF00670 | 157,775 | 161,993 | 0 |
| F16AF00701 | 2,137,002 | 2,143,891 | 0 |
| F16AF00866 | 40,000 | 40,000 | 0 |
| F16AF00867 | 67,536 | 67,536 | 0 |
| F16AF00868 | 185,249 | 48,900 | 0 |
| F16AF00974 | 289,600 | 227,588 | 0 |
| F16AF00975 | 100,000 | 28,650 | 0 |
| F16AF00978 | 66,950 | 66,951 | 0 |
| F16AF00979 | 796,000 | 0 | 597,000 |
| F16AF00980 | 200,000 | 200,000 | 0 |
| F16AF01002 | 99,976 | 83,890 | 0 |
| F16AF01081 | 903,500 | 385,332 | 0 |
| F16AF01096 | 333,000 | 6,001 | 0 |
| F16AF01097 | 228,200 | 0 | 60,479 |
| F16AF01098 | 107,600 | 0 | 80,700 |
| F16AF01099 | 34,431 | 7,351 | 0 |
| F16AF01200 | 30,000 | 30,005 | 0 |
| F16AF01201 | 16,500 | 0 | 0 |
| F16AF01210 | 915,891 | 0 | 686,968 |
| F16AF01250 | 66,667 | 0 | 50,000 |
| F16AF01251 | 161,691 | 204,682 | 0 |

| FBMS Grant Number | Grant Amount | Claimed Costs | Funds To Be Put To Better Use |
|---|---|---|---|
| F17AF00027 | $126,000 | $72,050 | $0 |
| F17AF00028 | 124,866 | 71,561 | 0 |
| F17AF00087 | 117,750 | 117,750 | 0 |
| F17AF00090 | 554,274 | 264,629 | 0 |
| F17AF00103 | 2,038,800 | 814,379 | 0 |
| F17AF00174 | 85,039 | 145,706 | 0 |
| F17AF00183 | 65,333 | 66,088 | 0 |
| F17AF00201 | 100,000 | 72,373 | 0 |
| F17AF00206 | 75,300 | 0 | 50,200 |
| F17AF00211 | 68,220 | 0 | 45,480 |
| F17AF00286 | 155,546 | 152,783 | 0 |
| F17AF00287 | 111,680 | 99,971 | 0 |
| F17AF00361 | 6,976,927 | 6,963,889 | 0 |
| F17AF00365 | 589,058 | 589,056 | 0 |
| F17AF00369 | 616,911 | 616,911 | 0 |
| F17AF00371 | 1,684,380 | 1,678,821 | 0 |
| F17AF00372 | 508,920 | 508,920 | 0 |
| F17AF00374 | 97,597 | 97,597 | 0 |
| F17AF00380 | 380,037 | 0 | 285,000 |
| F17AF00381 | 280,595 | 280,595 | 0 |
| F17AF00382 | 3,376,413 | 3,376,413 | 0 |
| F17AF00384 | 355,068 | 268,315 | 0 |
| F17AF00386 | 983,433 | 982,724 | 0 |
| F17AF00387 | 756,638 | 739,562 | 0 |
| F17AF00388 | 1,973,649 | 2,109,763 | 0 |
| F17AF00400 | 1,303,684 | 1,260,882 | 0 |
| F17AF00401 | 2,882,309 | 2,882,183 | 0 |
| F17AF00402 | 867,818 | 782,816 | 0 |
| F17AF00403 | 1,312,212 | 1,312,212 | 0 |
| F17AF00404 | 180,298 | 180,298 | 0 |

| FBMS Grant Number | Grant Amount | Claimed Costs | Funds To Be Put To Better Use |
|---|---|---|---|
| F17AF00406 | $346,545 | $329,244 | $0 |
| F17AF00407 | 155,751 | 154,072 | 0 |
| F17AF00408 | 875,447 | 870,962 | 0 |
| F17AF00409 | 173,967 | 173,967 | 0 |
| F17AF00410 | 4,689,436 | 4,689,436 | 0 |
| F17AF00412 | 29,348 | 0 | 22,011 |
| F17AF00415 | 25,000 | 24,999 | 0 |
| F17AF00422 | 2,243,081 | 2,243,081 | 0 |
| F17AF00425 | 100,500 | 0 | 75,375 |
| F17AF00438 | 117,200 | 117,200 | 0 |
| F17AF00529 | 50,303 | 50,294 | 0 |
| F17AF00586 | 558,954 | 556,287 | 0 |
| F17AF00592 | 125,153 | 0 | 93,864 |
| F17AF00675 | 9,000 | 6,806 | 0 |
| F17AF00757 | 980,980 | 955,213 | 0 |
| F17AF00978 | 13,333 | 0 | 0 |
| F17AF01052 | 65,333 | 0 | 49,000 |
| F17AF01101 | 34,667 | 0 | 26,000 |
| F17AF01106 | 153,333 | 0 | 115,000 |
| F17AF01153 | 32,000 | 0 | 24,000 |
| F17AF01160 | 250,000 | 0 | 187,500 |
| F17AF01161 | 120,000 | 0 | 90,000 |
| F17AF01165 | 150,000 | 0 | 112,500 |
| F17AF01190 | 102,000 | 0 | 51,000 |
| F17AF01251 | 669,472 | 596,289 | 0 |
| F18AF00178 | 160,000 | 0 | 0 |
| F18AF00179 | 12,000 | 0 | 0 |
| F18AF00183 | 38,000 | 0 | 0 |
| F18AF00217 | 73,867 | 0 | 0 |
| F18AF00246 | 29,065 | 0 | 0 |

| FBMS Grant Number | Grant Amount | Claimed Costs | Funds To Be Put To Better Use |
|---|---|---|---|
| F18AF00536 | $60,000 | $0 | $0 |
| F18AF00656 | 3,544 | 0 | 0 |
| **Total** | **$97,002,070** | **$87,489,748** | **$3,090,795** |

# Appendix 2

**State of Colorado**
**Colorado Parks and Wildlife**
**Sites Visited**

**Headquarters**
Denver, CO

**Regional Offices**
Denver, CO
Durango, CO
Grand Junction, CO

**District Offices**
Glenwood Springs, CO
Monte Vista, CO
Pueblo, CO
Durango, CO

**Fish Hatcheries**
Durango Fish Hatchery
Glenwood Springs Fish Hatchery

**Wildlife Management Areas**
Arkansas River/Big Bend
Beaver Creek Reservoir
Bodo
Cline Ranch
Dolores River
Echo Canyon
Horsethief Canyon
Lake Beckwith
Mountain Home Reservoir
Orchard Mesa
Pastorius Reservoir
Perins Peak
Walker

**Subrecipients – Boating Access**
Rifle Boat Ramp
Silt Boat Ramp
Vallecito Conservation and Sportsman's Association

**<u>Subrecipients – Shooting Ranges</u>**

Grand Junction Trap and Skeet Club
Pikes Peak Gun Club
Royal Gorge Gun Club

**<u>Other</u>**

Cameo Shooting and Education Complex
Colorado Department of Transportation

# Appendix 3

**State of Colorado**
**Colorado Parks and Wildlife**
**Status of Recommendations**

| Recommendations | Status | Action Required |
|---|---|---|
| Recommendations 1 – 8 | We consider these recommendations resolved but not implemented.<br><br>U.S. Fish and Wildlife Service (FWS) regional officials concurred with the recommendations and will work with the Colorado Parks and Wildlife (Division) to develop and implement a corrective action plan for these recommendations. | 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 of the actions taken or planned by the Division.<br><br>We will refer unimplemented recommendations at the end of 90 days (after June 29, 2020) to the Assistant Secretary for Policy, Management and Budget for implementation tracking. |

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