



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 Illinois, Department of Natural Resources,
From July 1, 2015, Through June 30, 2017



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

Memorandum

AUG 08 2019

To: Margaret Everson
Principal Deputy Director, Exercising the Authority of the 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 Illinois, Department of
Natural Resources, From July 1, 2015, Through June 30, 2017
Report No. 2018-CR-012

This final report presents the results of our audit of costs claimed by the State of Illinois, Department of Natural Resources (Department), 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 (Program). The audit included claims totaling approximately \$50 million on 90 grants that were associated with the State fiscal years that ended June 30, 2016, and June 30, 2017 (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 could not determine with any certainty whether the State ensured the grant funding and State hunting and fishing license revenue was used solely for allowable fish and wildlife activities. The scope of our review coincided with the State of Illinois budget impasse, which removed the Department's budget authority, preventing the reimbursement of Program funds to the Department and to its subgrantees.

We identified unsupported costs of \$36,346 related to grant expenditures (\$27,260 Federal share) and \$131,294 related to license revenue funded expenditures. In addition, we found that the Department: 1) potentially diverted its license revenues, 2) had not reported its barter agreements, and 3) had not adequately documented its in-kind hours. We also determined that the Department's World Shooting and Recreation Complex did not have standard operating procedures for identifying eligible license revenue fund expenditures. We noted, however, that the State has enacted the Illinois Grant Accountability and Transparency Act, and codified related policies in the Illinois Administrative Code. These policies should help the Department and its subrecipients conform to Federal grant regulations.

We provided a draft of the report to the FWS. In this report we summarize the Department's and FWS Region 3'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 November 6, 2019. The plan should provide information on actions taken or planned to address the recommendations, as well as target dates and title(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 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 me at 303-236-9243, or you can email aie_reports@doioig.gov.

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Introduction

Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act¹ (Acts) 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 Illinois 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
- Reported and used program income in accordance with Federal regulations

Scope

Audit work included claims totaling approximately \$50 million on 90 grants that were associated with the State fiscal years (SFYs) that ended June 30, 2016, and June 30, 2017 (see Appendix 1). We report only on those conditions that existed during this audit period. Our audit work was limited as expenditures for SFYs 2016 and 2017 were paid, in part, with SFY 2018 funding due to the State of Illinois' budget impasse for SFYs 2016 and 2017.

We performed our audit at the Illinois Department of Natural Resources, Springfield, IL, and visited four boat access sites, three field offices, two fish hatcheries, three habitat areas, two State fish and wildlife areas, one shooting complex, two parks, and six subaward locations (see Appendix 2).

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

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,

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

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.

Since the State did not have budget authority during the period of our review, and because of its previously reported accounting system issues, we were unable to perform our full amount of testing to obtain complete assurance that State hunting and fishing license revenue was used solely for allowable fish and wildlife activities. Our limited tests and procedures included:²

- 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
- 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.

² We were limited in our testing regarding timely payments, reconciliation of reported financial reports to the Schedule of Expenditures of Federal Awards (SEFA) report and payments and payroll reconciliations; however, we did reconcile the internal document ledgers to the SEFA.

Prior Audit Coverage

On March 29, 2013, we issued an audit report on *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Illinois, Department of Natural Resources, From July 1, 2010, Through June 30, 2012* (Report No. R-GR-FWS-0004-2013). We did not identify any reportable conditions during this audit.

On July 9, 2010, we issued an audit report on *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Illinois, Department of Natural Resources, From July 1, 2007, Through June 30, 2009* (Report No. R-GR-FWS-0003-2010). In addition, on March 31, 2006, we issued an audit report on *U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Illinois, Department of Natural Resources, From July 1, 2002, Through June 30, 2004* (Report No. R-GR-FWS-0004-2005). Our 2006 audit report recorded deficiencies with the Illinois State payroll system and that license revenue and fee funds were comingled with other fish and wildlife funds. All of the recommendations in these reports were considered resolved and implemented.

We reviewed the Illinois single audit reports for SFYs 2015 and 2016. None of these reports contained any findings that would directly affect the Program grants.

Results of Audit

Audit Summary

We could not determine with any certainty whether the State ensured the grant funding and State hunting and fishing license revenue was used solely for allowable fish and wildlife activities. The scope of our review coincided with the State of Illinois budget impasse, which removed the Department's budget authority, preventing the reimbursement of Program funds to the Department and to its subgrantees. This budget impasse affected the Program and license revenue expenditures for SFYs 2016 and 2017. The budget impasse and prior problematic accounting system issues limited what we tested and how we reconciled financial information.

We identified unsupported costs of \$36,346 related to grant expenditures (\$27,260 Federal share) and \$131,294 related to license revenue-funded expenditures.

A. Unsupported Costs—\$167,640

The Department could not support program and license revenue funded expenditures of \$167,640.

B. Potential Diversion of License Revenue and Fees

The Department could not adequately show that all license revenue expenditures were for eligible costs.

C. No Standard Operating Procedures Identifying License Fee-Eligible Activities for the World Shooting and Recreational Complex

The Department could not provide policies and procedures that would ensure only eligible activities were reimbursed at the Complex.

D. Inadequate Support for In-Kind Contributions

The Department did not accurately identify its non-cash (in-kind) contributions for the State's matching share of costs.

E. Unreported Barter Transactions

The Department did not adequately report its barter transactions.

We noted, however, that the State legislature enacted the Illinois Grant Accountability and Transparency Act (GATA)³ in 2014. GATA explicitly adopts Federal guidance and regulations (2 C.F.R. § 200) for State agencies and grantees. While GATA was enacted in 2014, the State did not codify the associated policies until 2018, which was after our audit period. When fully implemented, these policies should help the Department and its subrecipients conform to uniform administrative standards.

³ <http://ilga.gov/legislation/ilcs/ilcs3.asp?ActID=3559&ChapterID=7>

Findings and Recommendations

A. Unsupported Costs—\$167,640

The Department was unable to provide supporting documentation for four of our test samples for a total of \$167,640, including \$36,346 in grant expenditures (\$27,260 Federal share) and \$131,294 in license revenue-funded expenditures.

Federal regulation 50 C.F.R. § 80.10(c)(2) requires that revenue from hunting and fishing licenses be used only for administering State fish and wildlife activities. In addition, 2 C.F.R. § 200.53 (b) states that improper payments include any payment to an ineligible party, any payment for an ineligible good or service, or any payment where insufficient or absent documentation prevents a reviewer from discerning whether a payment was proper. Also, 2 C.F.R. § 200.84(b) defines questioned costs as costs that are not supported by adequate documentation and regulation at the time of the audit. Finally, 2 C.F.R. § 225, Appendix A, Section C (1)(j) requires costs to be adequately documented to be allowable under Federal awards.

Recommendation

We recommend that the FWS:

- I. Work with the Department to resolve the unsupported costs of \$36,346 related to grant expenditures (\$27,260 Federal share) and \$131,294 related to license revenue funded expenditures

Department Response

After we issued our draft report, the Department provided all missing vouchers related to grant and license revenue funded expenditures.

FWS Response

The FWS concurred with the recommendation.

OIG Comments

Based on the responses from the Department and the FWS, and our review of the missing vouchers, we consider this recommendation resolved and implemented (see Appendix 3).

B. Potential Diversion of License Revenue and Fees

We cannot be assured that license revenue was only used for the administration of its fish and wildlife programs due to several issues identified during our review. We found that the Department did not have a separate fund for its Pittman-Robertson and Dingell-Johnson license revenue. Instead, the Department included license revenue into a larger fund, Fish and Wildlife Fund 041, which also contained concession revenue, permits, and royalties. The State used money from this larger fund for payroll, an expense that was

court ordered during the budget impasse. Because the license revenue was part of Fund 041, we could not ensure that it was used solely for eligible payroll expenditures.

We found the same issue in our 2006 audit report⁵ and, according to the FWS, the Department agreed to provide reallocation reports as a solution to its antiquated payroll system. These reports identified that the Department reallocated the ineligible payroll expenditures, from the Fish and Wildlife Fund 041 to other Department funds. In June 2018, FWS management informed us that they had not received the monthly payroll reallocation report since April 2016. Due to the 2-year lag in receiving these reports, the FWS could not ensure that only eligible payroll expenditures were funded by license revenue.

Under the Wildlife and Sport Fish Restoration Program, the Department must use revenue from fishing and hunting license sales only to administer its fish and wildlife programs. According to Federal regulations, 50 C.F.R. § 80.11(c)(2) a State becomes ineligible under the Program if it diverts hunting and fishing license revenue for purposes other than the administration of the State fish and wildlife agency. Further, 50 C.F.R. § 80.10(c)(2) also explains that only the functions required to manage and administer the State's fish and wildlife resources may be supported with license revenue.

Recommendations

We recommend that the FWS:

2. Verify that expenditures paid with license revenues and fees were eligible and appropriate
3. Ensure that the Department is following its prior agreement to provide reallocation reports

Department Response

The Department did not concur with the finding and recommendations. The Department stated that it continued to pay salaries during the budget impasse as required by court order in the same manner as before, which was approved by the FWS. The Department said the monthly reallocation report provided to the FWS assured that license revenues were only used for the administration of its fish and wildlife program.

FWS Response

The FWS concurred with the recommendations.

OIG Comments

While we acknowledge that the Department was required to pay salaries during the budget impasse due to a court order, it failed to provide the reallocation reports to the

⁵ U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Illinois, Department of Natural Resources, From July 1, 2002 Through June 30, 2004 (Report No. R-GR-FWS-0004-2005), issued March 2006.

FWS on a timely basis. As stated above, in June 2018, FWS management told us that they had not received the reallocation report from the Department since April 2016. Due to the antiquated payroll system, late reallocation reports, and the budget impasse, we could not be assured that only eligible payroll expenses were funded by license revenue. Therefore, we consider this recommendation unresolved and not implemented (see Appendix 3).

C. No Standard Operating Procedures Identifying License Fee-Eligible Activities for the World Shooting and Recreation Complex

The Department used license revenues and fees for payroll and expenditures associated with the World Shooting and Recreation Complex, however, we found no policies or procedures, or formal identification of activities had been completed. In 2006, the Department constructed the Complex, using non-Federal funds. Within 18 months, the Department notified the FWS of its desire to use license revenues and fees in its budget, therefore, the FWS requested the Department identify its revenues and expenditures to determine eligible license fee activities.

Federal regulation 50 C.F.R. § 80.10(c)(2) dictates that States are eligible for benefits of the Pittman-Robertson and Dingle-Johnson Restoration Acts only if the revenue from hunting and fishing licenses is used solely for administering State fish and wildlife activities.

The budget impasse, personnel turnover, and inadequate communication may have prevented the Department from formally documenting license revenue eligible activities at the Complex. Without proper documentation of eligible activities, funds used for any of the Complex expenditures could be classified as a potential diversion of license revenue.

Recommendation

We recommend that the FWS:

4. Require the Department to establish policies and procedures that would identify license revenue and fee-eligible activities at the Complex

Department Response

The Department concurred with this finding and recommendation. In its response, the Department said that it is committed to establishing policies and procedures that will identify license revenue and fee-eligible activities at the shooting complex.

FWS Response

The FWS concurred with the recommendation.

OIG Comments

Based on the responses from the Department and the FWS, we consider this recommendation resolved but not implemented (see Appendix 3).

D. Inadequate Support for In-Kind Contributions

We found the state did not adequately document and report in-kind hours. The Department claimed in-kind volunteer instructor hours as match for its hunter education grants in SFY 2016 (Grant No. F15AF00416) and SFY 2017 (Grant No. F16AF00399) to help cover its share of the incurred costs. We reviewed 13 volunteer instructor timesheets from that time period and found that the supporting documentation had not been adequately verified, reviewed, and properly completed before the hours were entered into the Department database. For example:

- In 11 of the timesheets, the volunteer in-kind hours were not tabulated daily, instead there was a single time entry for multiple days.
- Four of the timesheets were not signed by the volunteers.
- One timesheet totaling 13 hours was erroneously entered into the Department's database as 20.5 hours.

Federal regulation 2 C.F.R. § 200.306 (b) (1) requires that in-kind contributions be verifiable from the grantee's records. Federal regulation 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. In addition, 2 C.F.R § 225, Appendix A, Section C (1) (j) requires costs to be adequately documented to be allowable under Federal awards.

We were informed that the Department employee responsible for verifying in-kind contributions was unaware of the documentation support requirements and was unable to provide State policies and procedures regarding the in-kind processes. We also reported on an in-kind contributions issue in our 2006 audit. The in-kind values reported for the grants provided a sizeable over-match to the State's required match for the grants for the time period under this review, thus we did not note questioned costs. Without adequate documentation, however, the Department may risk satisfying its required 25-percent match requirement in the future.

Recommendations

We recommend that the FWS:

5. Require the Department to develop and implement procedures that require volunteer instructors to record their hours daily
6. Work with the Department to ensure that supporting documentation is verified, reviewed, and properly completed before hours are entered into the Department database

Department Response

The Department concurred with the finding and recommendations. In its response, the Department said it will develop and implement new procedures that require volunteer instructors to record their hours daily.

FWS Response

The FWS concurred with the recommendations.

OIG Comments

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

E. Unreported Barter Transactions

During our review, we found that the Department had not reported the non-cash barter transactions in the Federal Financial Reports, SF-425s, as required. The Department enters into non-cash agreements (i.e. barter agreements) annually. These agreements allow farmers to grow crops on state wildlife and game areas in exchange for leaving a percentage of the crop for wildlife, in order to improve and maintain wildlife habitat for a variety of species, and therefore directly related to grant-supported wildlife management activities.

Federal regulation 50 C.F.R. § 80.98 (a)(4)(ii) requires the agency to disclose that barter transactions occurred and what was bartered in the remarks section of the Federal Financial Report. Department officials were unaware of the required disclosure method related to barter agreements on Department lands acquired with or managed by Program funds. The nondisclosures could have impacted the FWS' ability to effectively monitor its Program grants.

Recommendation

We recommend that the FWS:

7. Work with the Department to establish a process to report applicable barter transactions on the Federal Financial Report in accordance with Federal regulations

Department Response

The Department concurred with this finding and recommendation. In its response, the Department said it will establish a process to report applicable barter transactions on the Federal Financial Report in accordance with Federal regulations.

FWS Response:

The FWS concurred with the recommendation.

OIG Comments

Based on the responses from the Department and the FWS, we consider the recommendation resolved but not implemented (see Appendix 3).

Promising Practice

We noted that the State legislature enacted the Illinois Grant Accountability and Transparency Act (GATA) in 2014. The intent is to provide effective and efficient oversight of grants without creating undue redundancy or conflict with Federal requirements. GATA explicitly adopts Federal grant regulations (2 C.F.R. § 200) for State agencies and grantees. Further, the Governor's Office of Management and Budget maintains a website (<http://grants.illinois.gov>) that includes a resource library for those involved in grants administration. The website includes, or links to, the State's GATA legislation, policies, training materials, and job aids (forms and checklists). While GATA was enacted in 2014, the State did not codify the associated policies until 2018, which was after our audit period. When implemented, these policies should help the Department and its subrecipients conform to uniform administrative standards.

Appendix I

State of Illinois,
 Department of Natural Resources
 Grants Open during the Audit Period
 July 1, 2015, Through June 30, 2017

Grant Number	Grant Amount	Claimed Costs	Questioned Costs Unsupported
FI2AF00083	\$105,900	\$11,839	-
FI2AF00372	450,000	438,043	-
FI2AF01083	2,438,527	1,310,449	-
FI3AF00185	352,656	24,997	-
FI3AF00401	370,000	313,849	-
FI3AF00440	233,333	273,397	-
FI4AF00211	676,333	601,458	-
FI4AF00378	800,000	561,333	-
FI4AF00379	533,333	409,147	-
FI4AF00405	133,333	133,884	-
FI4AF00413	768,844	34,488	-
FI4AF00433	653,810	-	-
FI4AF00441	210,060	211,427	-
FI4AF00687	1,173,900	-	-
FI4AF00868	579,337	454,371	-
FI4AF00916	93,334	87,355	-
FI5AF00237	500,000	31,903	-
FI5AF00280	202,086	208,035	-
FI5AF00284	268,760	266,140	-
FI5AF00286	344,000	336,705	-
FI5AF00290	93,734	93,569	-
FI5AF00293	300,000	266,008	-
FI5AF00294	1,473,333	2,774,323	-
FI5AF00296	1,079,076	1,080,104	-
FI5AF00297	729,600	761,369	-

Grant Number	Grant Amount	Claimed Costs	Questioned Costs Unsupported
FI5AF00299	149,461	151,985	-
FI5AF00300	46,666	47,639	-
FI5AF00301	293,333	294,508	-
FI5AF00302	93,333	79,501	-
FI5AF00303	100,000	15,867	-
FI5AF00304	724,637	687,539	-
FI5AF00305	240,000	185,747	-
FI5AF00314	247,819	249,603	-
FI5AF00315	133,333	134,945	-
FI5AF00316	46,666	47,016	-
FI5AF00318	16,499	14,757	-
FI5AF00319	135,337	99,163	-
FI5AF00320	477,334	478,153	-
FI5AF00321	77,334	78,491	-
FI5AF00322	729,637	712,705	-
FI5AF00323	133,335	109,090	-
FI5AF00324	239,000	17,322	-
FI5AF00325	1,419,035	3,006,551	\$36,346
FI5AF00326	1,153,707	1,040,303	-
FI5AF00327	357,135	368,437	-
FI5AF00330	283,004	283,243	-
FI5AF00332	3,510,627	3,203,760	-
FI5AF00333	452,583	118,552	-
FI5AF00416	1,635,333	1,192,353	-
FI5AF00459	5,653,437	4,465,738	-
FI5AF00580	441,800	-	-
FI5AF00914	333,334	260,276	-
FI5AF01250	714,545	644,056	-
FI5AF01254	78,938	80,261	-
FI6AF00252	181,877	169,609	-
FI6AF00253	344,000	363,262	-

Grant Number	Grant Amount	Claimed Costs	Questioned Costs Unsupported
FI6AF00258	241,884	235,793	-
FI6AF00265	134,516	120,049	-
FI6AF00267	321,421	319,291	-
FI6AF00271	215,099	-	-
FI6AF00272	84,360	87,565	-
FI6AF00273	2,019,035	2,334,301	-
FI6AF00274	656,640	659,326	-
FI6AF00275	971,168	972,830	-
FI6AF00279	994,807	967,582	-
FI6AF00295	1,327,333	1,773,788	-
FI6AF00384	16,499	18,304	-
FI6AF00381	46,667	46,745	-
FI6AF00383	477,357	478,154	-
FI6AF00388	93,333	27,668	-
FI6AF00396	247,954	250,746	-
FI6AF00397	93,336	40,720	-
FI6AF00399	1,958,226	1,198,339	-
FI6AF00400	735,607	582,818	-
FI6AF00401	7,315,614	4,351,119	-
FI6AF00402	286,667	287,376	-
FI6AF00403	133,334	132,181	-
FI6AF00404	100,000	70,643	-
FI6AF00432	133,333	134,253	-
FI6AF00433	3,510,627	3,787,240	-
FI6AF00438	46,667	-	-
FI6AF00451	55,020	-	-
FI6AF00464	765,167	744,805	-
FI6AF00491	240,000	-	-
FI6AF00493	286,452	-	-
FI6AF00498	366,667	367,917	-
FI6AF00820	506,668	53,193	-

Grant Number	Grant Amount	Claimed Costs	Questioned Costs Unsupported
F16AF01074	666,670	227,265	-
F16AF01244	528,604	475,836	-
F17AF00150	21,446	-	-
Totals	\$60,604,546	\$50,030,472	\$36,346

Appendix 2

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

Headquarters

Springfield

Boat Ramps

Derby Lake

East Lake

Sangchris Lake State Park

Wolf Creek State Park

Field Offices

Des Plaines

Gibson City

Havana

Fish Hatcheries

Jake Wolf Memorial

La Salle

Fish and Wildlife Areas

Mackinaw River

Shelbyville

Habitat Areas

Chatsworth

Perdueville

Sibley

Other

World Shooting and Recreation Complex

Parks

Apple River Canyon

Chain O'Lakes

Subrecipients

Forbes Biological Station, Havana
Great Rivers Field Station, Alton
Illinois River Biological Station, Havana
Lake Michigan Biological Station, Zion
Prairie Research Institute, Champaign
University of Illinois, Champaign

Appendix 3

State of Illinois
 Department of Natural Resources
 Status of Audit Recommendations

Recommendations	Status	Action Required
I	We consider the recommendations resolved and implemented.	No further action is needed.
2 - 3	We consider the recommendations unresolved.	We will refer the recommendations not implemented at the end of 90 days (after November 6, 2019) to the Assistant Secretary for Policy, Management and Budget for resolution.
4 - 7	We consider the recommendations resolved but not implemented.	<p>Complete a corrective action plan that includes information on actions taken or planned to address the recommendation, target dates and title(s) of the official(s) responsible for implementation, and verification that FWS headquarters officials reviewed and approved the actions taken or planned by the Department.</p> <p>We will refer the recommendations not implemented at the end of 90 days (after November 6, 2019) to the Assistant Secretary for Policy, Management and Budget for tracking of implementation.</p>

