



**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 Louisiana, Department of Wildlife and Fisheries,
From July 1, 2009, Through June 30, 2011



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

March 7, 2012

AUDIT REPORT

Memorandum

To: Director
U.S. Fish and Wildlife Service

From: Suzanna I. Park *Suzanna I. Park*
Director of External Affairs

Subject: Audit – U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration
Program Grants Awarded to the State of Louisiana, Department of Wildlife and
Fisheries, From July 1, 2009, Through June 30, 2011
Report No. R-GR-FWS-0002-2012

This report presents the results of our audit of costs claimed by the State of Louisiana (State), Department of Wildlife and Fisheries (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 \$35.4 million on 42 grants open during State fiscal years (SFYs) that ended June 30, 2010, and June 30, 2011 (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 with applicable grant accounting and regulatory requirements. We did not identify any reportable conditions. We do not require a response to this audit report.

If you have any questions regarding this report, please contact the audit team leader, Lawrence Kopas, or me at 703-487-5345.

cc: Regional Director, Region 4, 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. Under the Program, FWS provides grants to states to restore, conserve, manage, and enhance their sport fish and wildlife 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 state's fish and game agency. Finally, Federal regulations and FWS guidance require states to account for any income earned using grant funds.

Objectives

We conducted this audit to determine if the Department—

- claimed the costs incurred under the Program grants in accordance with the Acts and related regulations, FWS guidelines, and the 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 \$35.4 million on the 42 grants open during SFYs that ended June 30, 2010, and June 30, 2011 (Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at the headquarters in Baton Rouge, LA, and visited four field offices, four wildlife management areas, a fish hatchery, research facility, and a boat launch ramp (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 our performance audit in accordance with the “Government Auditing Standards” issued by the Comptroller General of the United States. 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 tested records and conducted auditing procedures as necessary under the circumstances. We believe that the

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

evidence obtained from our tests and procedures provides a reasonable basis for our findings and conclusions based on our audit objectives.

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 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.

Prior Audit Coverage

On April 29, 2008, we issued the “Audit on U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Louisiana, Department of Wildlife and Fisheries, From July 1, 2004, Through June 30, 2006” (No. R-GR-FWS-0017-2007). The report did not identify any findings.

We reviewed both the Louisiana Single Audit Report and the Comprehensive Annual Financial Report for SFY ended June 30, 2010. 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 with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. The report contains no reportable findings or recommendations, and no further action is necessary.

Appendix I

State of Louisiana
Department of Wildlife and Fisheries
Financial Summary of Review Coverage
July 1, 2009, Through June 30, 2011

Grant Number	Grant Amount	Claimed Costs
F-3-56	\$226,669	\$192,562
F-3-57	226,669	338,115
F-53-23	125,335	102,742
F-53-24	125,335	156,503
F-60-23	1,333,351	1,376,635
F-60-24	1,733,351	1,917,738
F-61-23	1,133,335	962,792
F-61-24	1,333,352	1,163,990
F-64-22	53,334	54,346
F-64-23	53,334	53,566
F-65-22	433,333	549,968
F-65-23	433,333	644,516
F-95-12	1,064,000	347,603
F-95-13	1,064,000	1,252,062
F-96-11	80,000	82,806
F-96-12	80,000	95,216
F-97-11	693,119	719,436
F-97-12	693,119	701,426
F-106-9	60,000	58,220
F-106-10	53,924	48,035
F-107-7	193,039	193,040
F-107-8	203,229	203,439
F-124-6	420,980	420,897
F-124-7	552,000	585,473
F-130-DR-5	254,087	254,099
F-130-DR-6	272,434	269,173
F-131-R-4	311,532	156,935
F-131-R-5	126,844	142,092
F-131-R-6	171,734	5,848
F-136-EO-3	533,334	303,910
F-136-EO-4	533,334	644,241
F-142-R-1	\$80,000	\$84,112

Grant Number	Grant Amount	Claimed Costs
FW-3-38	\$172,000	\$175,528
FW-3-39	172,000	172,618
W-1-36	1,715,708	1,819,263
W-1-37	1,922,755	2,065,193
W-10-64	80,000	84,304
W-10-65	100,000	188,358
W-55-24	6,025,000	6,007,485
W-55-25	9,329,574	10,288,097
W-66-5	241,909	254,444
W-66-6	229,416	257,462
Totals	\$34,639,802	\$35,394,288

Appendix 2

**State of Louisiana
Department of Wildlife and Fisheries
Sites Visited**

Headquarters

Baton Rouge, LA

Field Offices

Alexandria

Hammond

Lake Charles

Opelousas

Wildlife Management Areas

Dewey Wills

Fort Polk

Manchac

Maurepas Swamp

Fish Hatchery

Huey P. Long - Lacombe

Research Facility

University of New Orleans - Lakefront

Boat Launch

Abbeville

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