



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, 2007, Through June 30, 2009




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

July 9, 2010

## AUDIT REPORT

### Memorandum

To: Director  
U.S. Fish and Wildlife Service

From: Suzanna I. Park   
Director of External Audits

Subject: Audit 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 (No. R-GR-FWS-0003-2010)

This report presents the results of our audit of costs claimed by the State of Illinois (the State), Department of Natural Resources (the 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 (the Program). The audit included claims totaling approximately \$38.9 million on 73 grants that were open during State fiscal years (SFYs) ended June 30 of 2008 and 2009 (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 \$171,010 because the Department relinquished title to land purchased with Program funds and did not have adequate support for in-kind contributions. Furthermore, the Department: (1) did not record \$1.8 million in agricultural lease revenues, (2) did not recover interest on license revenues that were temporarily transferred to the State's general fund, (3) did not report all program income from agricultural leases and the sale of commodities related to Program lands, (4) submitted inaccurate license certifications to FWS, and (5) did not reconcile its real property records with FWS.

During our audit, FWS raised concerns about the State's use of license revenues to pay costs associated with the Conservation Reserve Enhancement Program (CREP). This program helps agricultural producers protect environmentally sensitive land, decrease erosion, restore wildlife habitat, and safeguard ground and surface water. FWS determined that beginning in SFY 2010, the Department may only pay for technical assistance and monitoring efforts related to CREP with license revenues. We urge FWS to monitor future CREP expenditures to ensure that license revenues are used solely to manage the State's fish and wildlife resources.

We revised the draft report finding B based on information provided by the Department and FWS to an unrecorded liability of agricultural lease revenues.

We provided a draft report to FWS for a response. We summarized FWS Region 3 response to the recommendations, as well as our comments on the response. We list the status of the recommendations in Appendix 3.

Please respond in writing to the findings and recommendations included in this report by October 7, 2010. Your response should include information on actions taken or planned, targeted completion dates, and titles of officials responsible for implementation. Please address your response to:

Director of External Audits  
U.S. Department of the Interior  
Office of Inspector General  
12030 Sunrise Valley Drive, Suite 230  
Reston, VA 20191

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

cc: Regional Director, Region 3, 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 (the Acts)<sup>1</sup> 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 they earn using grant funds.

## Objectives

Our audit objectives were 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.
- Reported and used program income in accordance with Federal regulations.

## Scope

Audit work included claims totaling approximately \$38.9 million on the 73 grants that were open during SFYs 2008 and 2009 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Department headquarters in Springfield, IL, and visited three State fish and wildlife areas, two State parks, three State recreation areas, one regional office, one fish hatchery, and one shooting complex (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 performed our 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

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<sup>1</sup> 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 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 administration of the Department.
- 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 recorded in these systems 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 March 31, 2006, we issued "Final Audit Report on the 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" (No. R-GR-FWS-0004-2005). We followed up on all 12 recommendations in the report and found that the U.S. Department of the Interior, Office of Assistant Secretary for Policy, Management, and Budget considered them resolved and implemented.

We also reviewed Illinois' Comprehensive Annual Financial Report and Single Audit Report for SFY 2008. The Department's Wildlife and Sport Fish Restoration Programs were not identified as major programs in the Single Audit. Neither of these reports contained any findings that would directly impact the Program grants.

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# 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. Nevertheless, we identified several conditions that resulted in the findings listed below, including questioned costs totaling \$171,010. We discuss the findings in more detail in the Findings and Recommendations section.

**Questioned Costs.** We questioned costs totaling \$171,010 (Federal share) claimed on three grants because the Department relinquished title to land purchased with Program funds and did not have adequate support for in-kind contributions.

**Unrecorded Liability.** The Department did not record a liability in its financial statements for agricultural lease revenues of \$1.8 million.

**Lost Interest on Transferred License Revenues.** The State temporarily transferred license revenues from the Department's fish and wildlife fund to the State's general fund but did not repay the Department with interest.

**Unreported Program Income.** The Department did not report all program income that it earned on lands and facilities managed with Program funds. This income was generated through payments on agricultural leases and from the sale of crops and fish.

**Inaccurate License Certifications.** The Department's hunting and fishing license certifications submitted to FWS in 2007 and 2008 reported more licenses than were actually sold.

**Unreconciled Real Property Records.** We could not determine whether the Department's database of real property acquired with Program funds was accurate. The Department had not reconciled its real property records with FWS records.

## Findings and Recommendations

### A. Questioned Costs – \$171,010

#### 1. Loss of Control of Real Property – \$166,411

States may purchase real property with Program funds but must retain title to the property to further fish and wildlife objectives. In SFY 2009, the Department received Grant F-164-L for \$244,736 (Federal share \$166,411) to purchase the Illinois River Biological Station from the

Illinois Natural History Survey; however, title to this property was vested in the University of Illinois rather than the Department.

The Code of Federal Regulations (CFR), in 43 CFR § 12.71(a), requires that title to real property acquired under a grant or subgrant be vested in the grantee or subgrantee upon acquisition. Furthermore, 50 CFR § 80.18(c) notes that the State must maintain accountability and control of all assets to assure they serve the purpose for which acquired throughout their useful life. Finally, according to 50 CFR § 80.14, if property purchased with Program funds passes from the management control of the State fish and wildlife agency, control must be fully restored to that agency.

Department officials informed us that the State's General Assembly transferred all property and functions of the Illinois River Biological Station to the University of Illinois, so title to the property was vested in the University. As a result, we are questioning the entire Federal share of Grant F-164-L, totaling \$166,411.

#### **Recommendation**

We recommend that FWS resolve the \$166,411 in questioned costs.

#### **Department Response**

The Department concurred with the finding and recommendation.

#### **FWS Response**

FWS regional officials concurred with the finding and recommendation.

#### **OIG Comments**

Based on FWS response, additional information is needed in the corrective action plan, including:

- The specific action(s) taken or planned to address the recommendation.
- Targeted completion date.
- Titles of officials responsible for implementing the actions taken or planned.
- Verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.



## **2. Unsupported In-Kind Contributions – \$4,599**

Under the Program, States must use “State matching” (non-Federal) funds to cover at least 25 percent of costs incurred to perform projects under the grants. Noncash (“in-kind”) contributions may be used to meet States’ matching share of costs, but the value of these contributions must be supported in a manner similar to costs claimed for reimbursement. We reviewed in-kind contributions consisting of labor donated by volunteers who taught hunter education courses under Grants W-82-S-36 and W-82-S-37. The Department multiplied labor rates by the hours noted on volunteers’ timesheets to calculate the value of these contributions. Of the eight courses in our sample:

- Timesheets for three courses were not signed or initialed by the lead instructors, even though the Department requires its own supervisors to initial and approve employees’ timesheets.
- Volunteer hours for six courses were incorrectly entered into the database used to collect and report the Department’s in-kind contributions. In one instance, the timesheet indicated that a volunteer worked .75 hours, while the database showed 75 hours.

The CFR provides the general documentation requirements for in-kind contributions. Under 2 CFR § 225, Appendix A, Subsection C.1.j, which outlines basic guidelines on cost principles, costs must be adequately documented to be allowable under Federal awards. According to 43 CFR § 12.64(b)(6), in-kind contributions that satisfy a matching requirement must be verifiable from the records of grantees, and those records must show how the value placed on the in-kind contributions was derived. It also notes that to the extent feasible, volunteer services should be supported by the same methods that the organization uses to support the allocability of regular personnel costs. Furthermore, Section 2 of the Department’s Timekeeping Handbook states that Department employees’ timesheets must be initialed by their supervisor.

This issue occurred because officials did not consistently follow the Department’s procedures to: (1) ensure that lead instructors initial and approve volunteers’ timesheets and (2) review information in the in-kind database for accuracy. As a result, the Department overstated the value of volunteer hours on Grants W-82-S-36 and W-82-S-37, resulting in \$3,333 and \$1,266 in questioned costs, respectively. We are therefore questioning a total of \$4,599 in unsupported costs (Federal share).

### Federal Share of Questioned Costs, Hunter Education Grants

Description	Grant Numbers and Amounts		Total
	W-82-S-36	W-82-S-37	
Original Federal Share Claimed	\$825,961	\$945,788	
Total Grant Outlays	\$1,101,281	\$1,261,051	
Less: Unsupported In-Kind Contributions	\$4,444	\$1,688	
Revised Grant Outlays	\$1,096,837	\$1,259,363	
Allowable Federal Share	75%	75%	
Allowable Federal Amount	\$822,628	\$944,522	
<b>Federal Share Questioned Costs</b>	<b>\$3,333</b>	<b>\$1,266</b>	<b>\$4,599</b>

### Recommendations

We recommend that FWS:

1. Resolve the unsupported questioned costs totaling \$4,599.
2. Require the Department to follow its own procedures to ensure that in-kind contributions are reported accurately.

### Department Response

The Department concurred with the finding and recommendations.

### FWS Response

FWS regional officials concurred with the finding and recommendations.

### OIG Comments

Based on FWS response, additional information is needed in the corrective action plan, including:

- The specific action(s) taken or planned to address the recommendations.
- Targeted completion date.
- Titles of officials responsible for implementing the actions taken or planned.
- Verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

## **B. Unrecorded Liability**

The Department earns revenues from the lease of agricultural lands on wildlife management areas (WMA) and parks. The Department policy is to use these revenues only at the site where it was earned.

For SFY 2009, the Department did not record \$1.8 million of agricultural lease revenues earned but not expended at the respective sites. As a result, the Department's liabilities were understated by the \$1.8 million.

According to the Code of Federal Regulations (43 C.F.R. § 12.60) requires States to comply with their procedures. Illinois DNR Policy and Procedure Manual, Chapter 5 Resources, Subchapter E Land, Section 5E-9 Agriculture/Wildlife & Habitat Land Lease Management, revised November 6, 2006, states that revenues from farm lease income may only be used at the site where generated to support or maintain wildlife habitat or other natural resource objectives.

### **Recommendation**

We recommend that FWS ensure the Department records the agricultural liability of \$1.8 million in the Department's financial statements.

### **Department Response**

The Department concurred with the finding and recommendation.

### **FWS Response**

FWS regional officials concurred with the finding and recommendation.

### **OIG Comments**

Based on FWS response, additional information is needed in the corrective action plan, including:

- The specific action(s) taken or planned to address the recommendation.
- Targeted completion date.
- Titles of officials responsible for implementing the actions taken or planned.
- Verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

## **C. Lost Interest on Transferred License Revenues**

Federal regulations require States participating in the Program to use any interest earned on license revenues for fish and wildlife purposes only. In 2009, however, the State transferred approximately \$9.3 million of license

revenues from its fish and wildlife fund to its general fund to cover a budgetary shortfall. Even though the license revenues were returned to the fish and wildlife fund within 6 months, the Department lost \$57,457 in interest that it otherwise would have earned.

According to 50 CFR § 80.4, license revenues include license fees paid by hunters and anglers and any interest, dividends, or other income the Department earns from these fees. These revenues may only be used to manage the fish and wildlife-oriented resources of the State for which the agency has authority under State law.

This issue occurred because the legislation returning the license revenues to the fish and wildlife fund did not include a provision to repay the Department with interest. As a result, the State's fish and wildlife programs have not been able to benefit from \$57,457 that the Department otherwise would have earned in interest.

#### **Recommendation**

We recommend that FWS ensure the State reimburses the fish and wildlife fund \$57,457 for interest lost on the transferred license revenues.

#### **Department Response**

The Department concurred with the finding and recommendation.

#### **FWS Response**

FWS regional officials concurred with the finding and recommendation.

#### **OIG Comments**

Based on FWS response, additional information is needed in the corrective action plan, including:

- The specific action(s) taken or planned to address the recommendation.
- Targeted completion date.
- Titles of officials responsible for implementing the actions taken or planned.
- Verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

#### **D. Unreported Program Income**

The Department received Grants F-121-D-17 and F-121-D-18 for the operation and maintenance of the Little Grassy Fish Hatchery and Grants W-76-D-42 and W-76-D-43 for the operation and maintenance of its State fish and wildlife areas (SFWAs). During SFYs 2008 and 2009, the Department

earned revenue totaling \$47,261 from work supported by these grants at the hatchery and two SFWAs. The Department did not report this revenue as program income to FWS.

#### **Unreported Program Income**

<b>Grant</b>	<b>Source of Revenue</b>	<b>Location</b>	<b>Amount</b>
F-121-D-17	Sale of fish	Little Grassy Fish Hatchery	\$9,507
F-121-D-18	Sale of fish	Little Grassy Fish Hatchery	6,796
W-76-D-42	Sale of crops	Kaskaskia River SFWA	15,684
W-76-D-42	Agricultural leases	Kaskaskia River SFWA and Rend Lake SFWA	3,980
W-76-D-43	Sale of crops	Kaskaskia River SFWA	11,294
<b>Total</b>			<b>\$47,261</b>

According to 43 CFR § 12.65(b), program income consists of gross income received by a grantee that is directly generated by a grant-supported activity or earned only as a result of the grant agreement during the grant period. Furthermore, 43 CFR § 12.65(g) requires that program income be deducted from grant outlays unless the grant agreement specifies another method.

This problem arose due to two main factors. First, headquarters staff did not realize that revenues from the sale of commodities produced on facilities managed with Program funds should be classified as program income. Second, the Department did not report the \$3,980 in revenue from agricultural leases to FWS due to a data entry error. Because the program income was not reported, the Department could have received excess reimbursements of Federal funds.

#### **Recommendation**

We recommend that FWS resolve the unreported program income totaling \$47,261.

#### **Department Response**

The Department partially concurred with the finding and recommendation. The Department concurred that \$3,980 was not reported due to a clerical error and the \$26,978 (\$15,684 and \$11,294) should have been reported. The Department did not agree that the sale of fish should have been reported as program income.

#### **FWS Response**

FWS regional officials concurred with the finding and recommendation.

### **OIG Comments**

We disagree with the Department's comment that the hatchery costs are allocated to the point where grant cost do not share in the production fish sold. As previously stated, revenues earned as a result of grant expenditures are considered program income.

Based on FWS response, additional information is needed in the corrective action plan, including:

- The specific action(s) taken or planned to address the recommendation.
- Targeted completion date.
- Titles of officials responsible for implementing the actions taken or planned.
- Verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

### **E. Inaccurate License Certifications**

Annual apportionments of Program funds are based in part on the number of paid hunting and fishing license holders certified by the director of each State's fish and wildlife agency. The Department issued a certification report to FWS in August 2007 for licenses purchased during the year ending March 31, 2007. Due to a change in the reporting period parameters set by FWS, the Department appropriately resubmitted the same report in August 2008, to cover the next certification period. The certifications were based on data from the Department's licensing system. Our review of that system, however, showed that the State overreported the actual number of licenses to FWS.

#### **Overreported Licenses in the Department's August 2007 and August 2008 License Certifications**

<b>Source of Information</b>	<b>Number of Licenses</b>
License Certifications Submitted to FWS	1,048,076
State Licensing System	1,035,161
<b>Difference (Overreported Licenses)</b>	<b>12,915</b>

According to 50 CFR §§ 80.10(a) and (b), information concerning the number of persons holding paid hunting and fishing licenses in the State in the preceding year shall be furnished to FWS, and the information shall be certified as accurate by the Department.

This problem arose because of two main factors. First, the Department did not have policies and procedures in place to ensure the accuracy of its license certifications. Second, the certifications were tabulated after the Department

implemented a new point of sale system for its licenses; the learning curve associated with operating that system could have contributed to the inaccurate license count. Due to these issues, the State might have received an excess apportionment of Program funds.

### **Recommendations**

We recommend that FWS:

1. Resolve the issue of overreported licenses.
2. Require the Department to establish policies and procedures to ensure the accuracy of its license certifications.

### **Department response**

The Department concurred with the finding and recommendations.

### **FWS Response**

FWS regional officials concurred with the finding and recommendations.

### **OIG Comments**

Based on FWS response, additional information is needed in the corrective action plan, including:

- The specific action(s) taken or planned to address the recommendations.
- Targeted completion date.
- Titles of officials responsible for implementing the actions taken or planned.
- Verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.

## **F. Unreconciled Real Property Records**

FWS maintains records on lands purchased by States with Program grant funds. States, in turn, are responsible for establishing their own real property management systems to ensure that such lands are used for their originally intended purposes. We determined that the Department had not reconciled its real property database with records maintained by FWS and therefore could not demonstrate that its records were accurate and complete.

According to 50 CFR § 80.18 and 522 FW 1.15 (FWS Manual), each State is required to maintain accountability and control of all 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 each State to

maintain a comprehensive inventory of lands and to ensure that its inventory is accurate and complete.

This issue occurred because Department officials were not aware of the requirement to reconcile their real property data with FWS. The Department therefore could not ensure the accountability and control of lands purchased with Program funds.

### **Recommendation**

We recommend that FWS ensure the Department reconciles its database of lands acquired with Program funds with FWS.

### **Department Response**

The Department did not concur with the finding and recommendation; however, it agreed to continue working with the FWS to reconcile land records but were waiting for FWS to provide a template so that common fields can be compared.

### **FWS Response**

FWS regional officials concurred with the finding and recommendation.

### **OIG Comments**

Based on FWS response, additional information is needed in the corrective action plan, including:

- The specific action(s) taken or planned to address the recommendation.
- Targeted completion date.
- Titles of officials responsible for implementing the actions taken or planned.
- Verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department.



# Appendix I

State of Illinois  
Department of Natural Resources  
Financial Summary of Review Coverage  
July 1, 2007, Through June 30, 2009

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible	Unsupported
F-29-D-30	\$1,276,588	\$1,296,641		
F-29-D-31	1,324,280	1,289,861		
F-52-R-22	172,965	197,438		
F-52-R-23	242,245	242,245		
F-65-R-22	291,071	267,785		
F-65-R-23	304,035	268,054		
F-67-R-22	847,077	889,964		
F-67-R-23	875,386	950,568		
F-69-R-21	724,871	732,723		
F-69-R-22	1,077,052	1,081,363		
F-101-R-19	80,000	90,931		
F-101-R-20	116,200	117,293		
F-121-D-17	3,074,638	3,133,224		
F-121-D-18	3,164,741	3,332,155		
F-123-R-14	251,658	290,076		
F-123-R-15	315,527	320,697		
F-135-R-10	475,992	489,075		
F-135-R-11	1,495,040	512,363		
F-138-R-10	99,000	119,806		
F-138-R-11	107,003	109,795		
F-138-R-12	109,966	110,750		
F-151-R-6	110,668	111,721		
F-151-R-7	115,102	116,751		
F-155-B-1	363,232	362,827		
F-156-B-1	259,864	40,429		
F-157-B-1	502,020	469,098		
F-158-B-1	512,020	466,019		
F-159-B-1	207,020	187,881		
F-160-B-1	1,176,059	1,150,204		
F-161-B-1	464,612	439,117		

# Appendix I

State of Illinois  
Department of Natural Resources  
Financial Summary of Review Coverage  
July 1, 2007, Through June 30, 2009

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible	Unsupported
F-162-B-1	\$289,843	\$41,437		
F-164-L-1	244,736	221,762	\$166,411	
F-166-B-1	1,416,753	80,557		
F-167-B-1	50,000	47,747		
F-168-B-1	371,000	19,660		
FW-5-C-50	640,178	562,869		
FW-5-C-51	659,382	619,183		
W-15-L-19	0	0		
W-38-L-4	0	0		
W-43-R-55	225,331	228,221		
W-43-R-56	266,640	258,398		
W-67-L-4	0	0		
W-76-D-42	4,000,000	5,025,880		
W-76-D-43	4,580,000	4,965,546		
W-82-S-36	1,183,378	1,101,281		\$3,333
W-82-S-37	1,361,352	1,261,051		1,266
W-87-R-30	225,019	228,155		
W-87-R-31	174,121	174,620		
W-99-R-20	299,619	543,159		
W-99-R-21	513,000	875,412		
W-106-R-18	249,014	251,680		
W-106-R-19	199,686	203,716		
W-112-R-16	344,253	343,672		
W-112-R-17	361,133	361,522		
W-112-R-18	380,068	131,395		
W-135-R-9	249,295	254,925		
W-135-R-10	249,282	251,686		
W-142-R-5	19,057	23,749		
W-146-R-3	329,341	384,781		
W-146-R-4	613,339	626,768		

# Appendix I

State of Illinois  
Department of Natural Resources  
Financial Summary of Review Coverage  
July 1, 2007, Through June 30, 2009

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible	Unsupported
W-147-T-1	\$146,667	\$155,356		
W-147-T-2	133,338	126,432		
W-147-T-3	133,333	33,556		
W-148-R-1	33,333	40,093		
W-148-R-2	33,333	36,393		
W-148-R-3	60,000	0		
W-149-R-1	33,333	42,109		
W-149-R-2	33,333	33,732		
W-150-R-1	66,408	60,418		
W-151-R-1	100,205	108,808		
W-152-R-1	33,333	0		
W-152-R-2	33,333	0		
W-153-R-1	66,666	0		
<b>Total</b>	<b>\$40,537,367</b>	<b>\$38,912,583</b>	<b>\$166,411</b>	<b>\$4,599</b>

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## Appendix 2

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

**Headquarters**  
Springfield

**State Fish and Wildlife Areas**

Carlyle Lake  
Jim Edgar Panther Creek  
Kaskaskia River

**State Parks**  
Pere Marquette  
Sangchris Lake

**State Recreation Areas**

Eldon Hazlet  
Pyramid  
Randolph County

**Other**

Little Grassy Fish Hatchery  
Region IV Office, Alton  
World Shooting & Recreational Complex, Sparta

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## Appendix 3

**State of Illinois  
Department Of Natural Resources  
Status of Audit Findings and Recommendations**

Recommendations	Status	Action Required
A.1, A.2.1, A.2.2, B, C, D, E.1, E.2, and F	FWS management concurs with the recommendations, but additional information is needed as outlined in the "Action Required" column.	Based on FWS response, additional information is needed in the corrective action plan, including, the specific action(s) taken or planned to address the recommendations, targeted completion date, titles of officials responsible for implementing the actions taken or planned, verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department. We will refer the recommendations not resolved and/or implemented at the end of 90 days (after October 7, 2010) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.

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



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