



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 New Jersey, Department of Environmental Protection,
Division of Fish and Wildlife, From July 1, 2009, Through June 30, 2011



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

June 22, 2012

AUDIT REPORT

Memorandum

To: Director
U.S. Fish and Wildlife Service

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

Subject: Audit – U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration
Program Grants Awarded to the State of New Jersey, Department of
Environmental Protection, Division of Fish and Wildlife, From July 1, 2009,
Through June 30, 2011
Report No. R-GR-FWS-0003-2012

This report presents the results of our audit of costs claimed by the State of New Jersey (State), Department of Environmental Protection, Division of Fish and Wildlife (Division), 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 audit included claims totaling \$16.3 million on 29 grants that were open during State fiscal years that ended June 30, 2010, and June 30, 2011 (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 questioned costs totaling \$6,028 and identified a potential diversion of license revenue totaling \$46,832 for unallowable personal commuting costs resulting from the misuse of State vehicles. We also identified deficiencies related to (1) potential violation of assent legislation, (2) inadequate equipment management, (3) inadequate accounting for program income, (4) inadequate license certification documentation, and (5) unreconciled real property records.

We provided a draft report to FWS for a response. We summarized Division and FWS Region 5 responses to the recommendations, as well as our comments on the responses after the recommendations. We list the status of the recommendations in Appendix 3.

Please respond in writing to the findings and recommendations included in this report by September 20, 2012. 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, Jeffrey Wilson, or me at 703-487-5345.

cc: Regional Director, Region 5, 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 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

We conducted this audit to determine if the State of New Jersey (State), Department of Environmental Protection (Department), Division of Fish and Wildlife (Division)—

- 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 approximately \$16.3 million on the 29 grants open during State fiscal years (SFYs) that ended June 30, 2010, and June 30, 2011 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Division headquarters in Trenton, NJ, and visited one regional office, four wildlife management areas, three field offices, one fish lab, one fish hatchery, and two boat access areas (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 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

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

auditing procedures as necessary under the circumstances. We believe that the 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 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; 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 Division's operations.

Prior Audit Coverage

On December 5, 2007, we issued "U.S. Fish and Wildlife Service Program Grants Awarded to the State of New Jersey, Department of Environmental Protection, Division of Fish and Wildlife" (R-GR-FWS-0010-2007). 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) considers seven recommendations as resolved and implemented and one recommendation as resolved but not yet implemented. As discussed in the Findings and Recommendations section of this report, we are repeating the unimplemented recommendation, which deals with unreconciled real property records.

Our current audit scope included the areas covered in the prior audit. Where conditions exist that still need improvement, we reported them in the Findings and Recommendations section of this report and repeat the relevant recommendation from our prior report. Documentation on the implementation of repeat recommendation should be sent to PMB.

We reviewed single audit reports and comprehensive annual financial reports for the State of New Jersey for SFYs 2010 and 2011. None of these reports contained any findings that would directly affect 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, several conditions that resulted in the findings listed below, including questioned costs totaling \$6,028.

Questioned Costs. We questioned costs of \$6,028 charged to Program grants and identified a potential diversion of \$46,832 for the Division's misuse of State vehicles for personal commuting purposes.

Potential Violation of Assent Legislation. The State may have removed \$500,000 of its non-license and permit general funds from the "Hunters' and Anglers' Fund" in violation of the State's assent legislation.

Inadequate Accounting of Program Income. The accounting system was not able to track program income reported at the transaction level, resulting in a risk that revenues may not have been reported.

Inadequate License Certification Documentation. The Division was unable to provide documentation for license years (LYs) 2008 and 2009 to ensure that all duplicate license holders were eliminated and not included in the annual certifications.

Unreconciled Real Property Records. The Division's land records were not adequate to ensure that lands acquired with grant funds were used solely for the intended purposes for which they were acquired.

Inadequate Equipment Management. The Division's equipment management system did not identify all equipment purchased with program funds and license revenue.

Findings and Recommendations

A. Questioned Cost — Misuse of State Vehicles — \$6,028

The Division maintains an inventory of 210 State-owned vehicles that are either individually assigned (108) or pool (102) vehicles. These vehicles were acquired and maintained with either Hunters' and Anglers' (license revenue) or Program funds. None of the individually assigned vehicles or pool vehicles maintained monthly vehicle log sheets (Form ADM-253A). We found that, in general, these vehicles were not being utilized in accordance with State or Department vehicle use policy.

Individual Assigned Vehicles

Using calendar year (CY) 2010 taxable commute certification data, we calculated total commuting miles based on residence to official duty station and compared those miles with total miles reported in the Webmiles system. The Webmiles system is a Department of Treasury Central Motor Pool system that keeps track of vehicle mileage. We found that 30 of 34 non-law enforcement Division employees that certified commuting mileage in 2010 did not meet the minimum business mileage requirement of 1250 business miles per month. Furthermore, 12 (40 percent) of the 30 employees had commuting mileage that represented more than 50 percent of the total vehicle mileage (see table below).

Assigned- Type- CDE	Vehicle Plate	Commuting Mileage per trip	No. of Commutes *	Total Commuting Miles**	Total Vehicle Mileage for CY 2010 ***	Percentage of Commuting for CY 2010
INDI	21257	35.8	142	5,084	2,908	175%
INDI	21105	12	434	5,208	8,098	64%
INDI	27661	33.4	212	7,081	11,348	62%
INDI	22934	32.9	224	7,370	14,647	50%
INDI	27456	33	396	13,068	16,657	78%
INDI	16124	18.5	287	5,310	8,673	61%
INDI	21890	42.6	298	12,695	17,930	71%
INDI	28709	54.6	216	11,794	12,396	95%
INDI	28306	30.9	410	12,669	16,467	77%
INDI	22734	53.6	374	20,046	13,038	154%
INDI	22660	33.3	426	14,186	14,629	97%
INDI	29424	39.3	378	14,855	19,945	74%
*Represents the number of Commutes reported on the CP AUTO #1 (Taxability Report). This report is submitted to the State Treasury for tax purposes.						
** Auditor Calculation: (Number of commutes x commuting miles per trip).						
***Information from the Webmiles System.						

Pool Vehicles

A pool vehicle is meant to be shared by several individuals and is formally assigned to the local pool coordinator on a Vehicle Request and Assignment Report (TS-103). Unlike individually assigned vehicles, we were unable to compute commuting miles, as no taxable commute certification data was available. We found three instances where pool vehicles may have been misused:

- Two management-level employees at the Headquarters in Trenton, NJ, were using State license-funded law enforcement vehicles primarily for commuting purposes for extended periods, but they never obtained the required formal requests and transfers of the vehicles.
- The third employee, a field supervisor, was using a non-assigned pool vehicle for regular trips between the employee's residence in Pennsylvania and the daily worksite, a 60-mile one-way trip. Significant mileage is required from his residence to any worksite within his district. This vehicle was acquired and maintained with Program grant funds.

The State guidelines are clear that vehicles cannot be assigned under any circumstance when the primary purpose is for commuting. The Division was

unable to support that those vehicles acquired and maintained with Program funds and license revenues were used for their intended purpose and not primarily for commuting.

The Department's State Vehicular Assignment and Use Policy No. 1.16A, section VI, Responsibilities, states that employees (drivers) are responsible for completing the vehicle use and assignment form (TS-103) as well as completing a monthly vehicle usage log (Form ADM-253A) that is maintained by the driver, and, upon request, made available.

According to State Circular 10-05-ADM, State Vehicular Assignment and Use Policy, sections II.B and C states:

“State employees not covered under section II.A may be assigned vehicles permanently if required by their formal job duties. Such vehicles should be assigned only if they will be used on official business for more than an average of 1,250 business miles per month. Individual exceptions to this policy may be considered on a case-by-case basis when justified by extenuating circumstances.

“Vehicles cannot be assigned under any circumstances where miles do not exceed 1,250 business miles per month or where the primary purpose is for commuting when comparing business miles to commutation miles.”

Also, State Circular 10-05-ADM, section II.E states: “Vehicle use logs will be maintained for all pool, temporary, and individual assignments that because of their job duties are required to be in the field. Vehicle logs should denote the time and mileage for all stops, including lunch and breaks.” In addition, section III.B 10(d) states, “Use of vehicle is misused if it is used for an unauthorized business, personal, or commutation use.”

Lastly, State Circular 12-03-OMB requires the completion of Form CP AUTO 1, identifying each individual that is commuting and the total number of one-way commutes per year to be a taxable fringe benefit at \$1.50 for each one-way commute.

The Code of Federal Regulations (CFR), 2 CFR § 225, Appendix A, section C.1.a, provides basic guidelines for allowability of costs. To be allowable, costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards. Furthermore, 50 CFR § 80.4 requires that revenues from license fees paid by hunters and anglers be used only for the administration of the State fish and wildlife agency. A diversion of license fee revenues occurs when any portion of the license revenues issued for any purpose other than the administration of the fish and wildlife agency. For the purpose of this rule, administration of the State fish and wildlife agency includes only those functions required to manage the fish and wildlife resources of the State.

These problems occurred because the Division did not follow State and Department vehicle usage procedures. Specifically, the Division did not maintain required vehicle logs to support miles reported in the State's Webmiles system, and Webmiles often included inaccurate data related to commuting miles or lacked such data altogether. In addition, we found that employees had been driving a pool or individually assigned vehicle that did not meet the State minimum business miles requirement or had been used primarily for commuting purposes. Other individuals using pool vehicles for extended periods were never properly assigned the vehicle.

The Division misused individually assigned pool vehicles for personal commuting purposes and was unable to support that vehicles acquired and maintained with Program funds and license revenues were being used for their intended purpose.

We believe pool vehicles are at particular risk of misuse because their use is not being documented by vehicle usage logs or taxable commute certification data. We therefore were unable to determine the extent of misuse for pool vehicles.

For individually assigned vehicles, we found that 30 vehicles did not meet the minimum business mileage requirements to justify being individually assigned for CY 2010. Twelve of these 30 vehicles had commuting mileage that represented more than 50 percent of the total vehicle mileage. For the 8 of 30 vehicles purchased and maintained with Program grant funds, we questioned the commuting mileage for \$8,038 (\$6,028 Federal share). Dollar calculations are based on the State's own personal vehicle mileage reimbursement rate of .31 cents per mile for determined unallowable commuting miles of 25,927 (see table below of affected grants).

Federal Program Grant	Questioned Costs
Marine Fisheries Investigations and Management (F-15-R-51, and, F-15-R-52)	\$917
New Jersey Wildlife Research and Management (W-68-R-14, and, W-68-R-15)	3,743
New Jersey Statewide Development Project (FW-63-D-24)	1,368
Total	\$6,028

For the 22 of 30 individually assigned vehicles that were purchased and maintained with State license revenues, we consider commuting mileage (151,070 miles x \$.31) for \$46,832 as a potential diversion.

Recommendations

We recommend that FWS—

1. resolves the questioned costs totaling \$6,028;
2. resolves the diversion of license revenues totaling \$46,832; and
3. requires the Division to follow its State and Departmental level vehicle assignment and use policy so that there is transparency on how vehicles are used on a daily basis and that vehicle assignments to personnel are made based only on work-related needs.

Division Response

Division officials did not concur with the finding. The Division is currently reviewing all mileage reports, taxability forms, and State policies to determine where all discrepancies appear.

FWS Response

FWS Regional officials concurred with the finding and recommendations and will work with the Division on a corrective action plan.

OIG Comments

Based on the Division and FWS responses, additional information is needed in the corrective action plan including—

- specific action(s) taken or planned to address the recommendations;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Division.

B. Potential Violation of Assent Legislation

In accordance with the Acts, the Division has assented to the Acts and established a fund called the “Hunters’ and Anglers’ Fund” (Fund) dedicated to the protection of State license and permit revenues. In addition to such revenues, the State Department of Treasury annually deposits a separate, supplemental appropriation of State general funds. At the end of SFY 2010, the State Treasury reverted a portion of the supplemental, non-restricted appropriation for \$500,000 from the Fund back to the State’s general fund.

The State legislation assenting to the Acts is not clear as to whether general fund revenues once deposited into the Fund can be used for purposes other than the

best interest of the wildlife resources of the State. The statute on Disposition of Fees, Title 23:3-11, states that the Fund shall be used exclusively for purposes that the Wildlife Division deems in the best interest of the wildlife resources of the State. Furthermore, Title 23:3-12, which establishes the Fund, states that it shall be a fund that shall be kept separate from all other State monies and shall be used exclusively for purposes that the Wildlife Division deems in the best interest of the wildlife resources of the State.

The State comingled general fund appropriations with the Hunters' and Anglers' license and permit revenues. Because the State statute on Disposition of Fees declares that all monies in the Fund shall be used exclusively for purposes that the Wildlife Division deems in the best interest of the wildlife resources of the State, it suggests that all monies deposited in the fund must be used for wildlife resources. As a result, the State may have removed \$500,000 of its non-license and permit general funds from the Fund in violation of the State's assent legislation.

Recommendation

We recommend that FWS obtains a solicitors opinion to interpret the intent of the State statute Title 23:3-12, Disposition of Fees, to determine whether the State had a right to remove the balance of a separate, supplemental appropriation from the Hunters' and Anglers' Fund.

Division Response

Division Officials will wait for FWS solicitor's opinion on whether the State of New Jersey had the right to remove monies from the supplemental appropriation from the Hunter's and Angler's Fund.

FWS Response

FWS Regional officials concurred with the finding and recommendation and will work with the Division on a corrective action plan.

OIG Comments

Based on the Division and FWS responses, additional information is needed in the corrective action plan including—

- specific action(s) taken or planned to address the recommendation;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Division.

C. Inadequate Accounting of Program Income

Program income is gross income received by a grantee directly generated by a grant-supported activity and includes income from services performed and the sale of commodities. The Division was unable to identify the source and type of program income in the State's accounting system. In order to account for program income, the Division established the Statewide Development Account (SDA) to include various revenue sources. Once transferred into the SDA, the State's accounting system is unable to trace the program income by funding source and type of revenue at the transaction level.

The Code of Federal Regulations (43 CFR § 12.60(a)(2)) requires that the State's financial management system must permit the tracing of funds to a level adequate to establish compliance with grant provisions.

The SDA was not programmed to track program income by funding source and type of revenue. Without the integrity of the accounting system to track revenue by funding source at the transaction level, there is a risk that revenues that qualify as program income may not be reported.

Recommendation

We recommend that FWS works with the Division to ensure that program income in the accounting system can be identified by funding source and type of revenue.

Division Response

Division officials consider this finding resolved. Any program income received will no longer be deposited into the Statewide Development Account.

FWS Response

FWS Regional officials concurred with the finding and recommendation and will work with the Division on a corrective action plan.

OIG Comments

Based on the Division and FWS responses, additional information is needed in the corrective action plan including—

- specific action(s) taken or planned to address the recommendation;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and

- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Division.

D. Inadequate License Certification Documentation

The Division was unable to provide documentation for license years (LYs) 2008 and 2009 to ensure that all duplicate license holders were eliminated and not included in the annual certifications. While the Division has an automated point-of-sale license system, the system was never programmed with the appropriate coding to eliminate potential duplicate license holders for license certification purposes. Although some duplicate license holders were manually removed through a query process from the license count reported in LYs 2008 and 2009, the Division did not maintain sufficient documentation to confirm that all license types with potential for duplicates were manually tested.

The Code of Federal Regulations (50 CFR § 80.10(c)) regarding the certified number of license holders, states: “The director of the State fish and wildlife agency is responsible for eliminating multiple counting of single individuals in the information that he or she certifies and may use statistical sampling or other techniques approved by the Director for this purpose.”

While the State of New Jersey received the minimum annual apportionment, the Division could not ensure that the licenses sold and reported in their annual license certifications are accurate and based only on the sale of eligible hunters’ and anglers’ licenses. A formal policy and procedure was not in place to ensure that queries of the license system are maintained to ensure that all duplicate license holders are eliminated.

Recommendation

We recommend that FWS works with the Division to establish and implement formal policies and procedures to ensure that queries of the Oracle system are maintained to provide assurance that all duplicate license holders are eliminated.

Division Response

Division officials consider the finding resolved. The Division has written procedures for preparing the annual license certification for FWS.

FWS Response

FWS Regional officials concurred with the finding and recommendation and will work with the Division on a corrective action plan.

OIG Comments

Based on the Division and FWS responses, additional information is needed in the corrective action plan including—

- specific action(s) taken or planned to address the recommendation;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Division.

E. Unreconciled Real Property Records

To help maintain control over the use of land acquired with Program funds, the Division must ensure its database of real property is accurate and reconciles with land records maintained by FWS. While the Division has been working with the FWS region to reconcile its land records, the reconciliation is not yet complete. We found that the Division and FWS real property records differ by 762 acres and \$1.5 million dollars.

The Code of Federal Regulations (50 CFR § 80.18(c)) requires the State to maintain accountability and control of all assets to ensure they serve the purpose for which they were acquired throughout their useful life, and 50 CFR § 80.14 also requires that if such property passes from management control of the State fish and game agency, the control must be restored to the State fish and game agency.

In addition, the FWS Director reiterated land management requirements to Program participants in a March 29, 2007 letter. The letter requested that each State—

- maintain a real property management system that includes a comprehensive inventory of lands; and
- ensure that its inventory is accurate and complete.

The Division's land records are not adequate to ensure that lands acquired with grant funds are used solely for the intended purpose for which they were acquired because the Division did not complete its reconciliation process with FWS.

We reported a similar condition in our prior audit report (No. R-GR-FWS-0010-2007). We are therefore repeating the applicable recommendation from that report (Recommendation B.1), which will be tracked under the resolution process for the prior audit. It should be noted that since our prior audit finding, the Division has made progress in reconciling the real property records with FWS. In addition, the importance of reconciliation of tract land values was not previously brought to the Division's attention in the prior audit finding.

Repeat Recommendation

We recommend that FWS works with the Division to ensure it reconciles its land records with FWS records.

Division Response

Division officials continue to work with FWS to reconcile their land records.

FWS Response

FWS Regional officials concurred with the finding and repeat recommendation. FWS will work with the Division in developing and implementing a corrective action plan that will resolve the finding and repeat recommendation.

OIG Comments

The implementation of this repeat recommendation will be tracked under the prior audit report. Accordingly, FWS should send documentation regarding the implementation of this repeat recommendation to the U.S. Department of the Interior, Office of the Assistant Secretary for Policy, Management, and Budget.

F. Inadequate Equipment Management

Federal regulations require each State to have adequate controls in place to ensure that it maintains accountability for its equipment. To test the Division controls, we reviewed the State's inventory management system and selected 62 items of equipment valued at \$627,719 to verify their existence. We successfully located all of the items. We also selected 34 items while in the field to determine if they were on the equipment listing. We found that eight of these equipment items were not on the Department's inventory management system. Equipment items not on the inventory system included a boat, three tractors, and two loaders.

The Code of Federal Regulations (50 CFR § 80.18(2)(c)) states that the Division is responsible for the accountability and control of all assets to ensure that they serve the purpose for which they were acquired throughout their useful life.

Further, New Jersey Department of the Treasury Circular (Circular) 11-19-OMB, states: "All State agencies are required to manage the inventory of property owned by or the responsibility of an agency. For the purpose of this Circular letter, those assets, both tangible and intangible, with an original cost of \$1,000 or more and an expected useful life of 3 years or more must be maintained on an asset inventory record."

The incomplete listing of equipment resulted from not following the Circular 11-19-OMB inventory control procedures. As a result, equipment purchased with Program funds and license revenues are at risk of loss. Additionally, the Division

and FWS have no assurance that equipment is used for its originally intended purposes.

Recommendation
We recommend that FWS ensures that the Division follows Circular 11-19-OMB.

Division Response

Division officials stated that they will be updating all inventory lists in the next couple of months as part of the Department of Environmental Protection’s annual inventory update.

FWS Response

FWS Regional officials concurred with the finding and recommendation and will work with the Division on a corrective action plan.

OIG Comments

Based on the Division and FWS responses, additional information is needed in the corrective action plan including—

- specific action(s) taken or planned to address the recommendation;
- targeted completion dates;
- titles of officials responsible for implementing the actions taken or planned; and
- verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Division.

Appendix I

State of New Jersey
Department of Environmental Protection
Division of Fish and Wildlife
Financial Summary of Review Coverage
July 01, 2009, Through June 30, 2011

Grant Number	Grant Amount	Claimed Costs	Questioned Ineligible
F-15-R-51	\$1,138,592	\$1,292,293	\$ 917
F-15-R-52	2,452,125	849,004	
F-48-R-23	209,545	109,592	
F-48-R-24	160,000	137,155	
F-48-R-25	248,183	48,645	
F-50-D-24	933,334	1,031,042	
F-50-D-25	3,755,155	222,229	
F-52-E-23	301,133	256,766	
F-52-E-24	742,973	137,889	
F-57-D-2	927,455	782,455	
F-69-D-17	514,277	538,427	
F-69-D-18	470,809	506,744	
F-69-D-19	494,777	32,843	
F-114-D-1	788,000	417,957	
FW-49-C-38	204,000	275,357	
FW-49-C-39	242,260	238,206	
FW-56-T-35	105,895	96,400	
FW-56-T-36	227,802	73,153	
FW-63-D-24	1,817,934	2,371,674	1,368
FW-63-D-25	1,835,934	1,750,933	
FW-63-D-26	2,571,977	1,118,240	
FW-69-R-13	66,540	112,012	
FW-69-R-14	133,096	67,606	
W-50-S-38	1,026,160	729,723	
W-50-S-39	3,088,102	320,000	
W-68-R-14	1,901,264	1,443,042	3,743
W-68-R-15	4,170,086	1,306,878	
W-69-C-1	66,667		
W-70-R-1	186,076	31,453	
Total	\$30,780,151	\$16,297,718	\$ 6,028

Appendix 2

**State of New Jersey
Department of Environmental Protection
Division of Fish and Wildlife
Sites Visited**

Headquarters

Trenton

Regional Offices

Central (Assunpink WMA)

Wildlife Management Areas

Black River

Millville

Pequest

Whittingham

Field Office

Black River

Millville

Pequest

Fish Lab

Lebanon

Fish Hatchery

Pequest Trout Hatchery and Natural Resource Education Center

Boat Access

Hanseys Creek Boat Access

Sands Point Park Boat Launch

Appendix 3

State of New Jersey
Department of Environmental Protection
Division of Fish and Wildlife
Status of Audit Findings and Recommendations

Recommendations	Status	Action Required
A.1, A.2, A.3, B, C, D, and F	FWS management concurred with the recommendations, but additional information is needed.	Based on the FWS response, additional information is needed in the corrective action plan, as listed in the Findings and Recommendations section under OIG Comments. We will refer the recommendations not resolved and/or implemented at the end of 90 days (after September 20, 2012) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.
Repeat Recommendation E	Repeat recommendation from our prior report (R-GR-FWS-0010-2007, recommendation B.1). PMB considers this recommendation resolved but not implemented.	Provide documentation regarding the implementation of this repeat recommendation to PMB.

Report Fraud, Waste, and Mismanagement



Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, Departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to Departmental or Insular Area programs and operations. You can report allegations to us in several ways.



By Internet:	www.doioig.gov	
By Phone:	24-Hour Toll Free:	800-424-5081
	Washington Metro Area:	202-208-5300
By Fax:	703-487-5402	
By Mail:	U.S. Department of the Interior Office of Inspector General Mail Stop 4428 MIB 1849 C Street, NW. Washington, DC 20240	