



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 Georgia, Department of Natural Resources,
From July 1, 2008, Through June 30, 2010



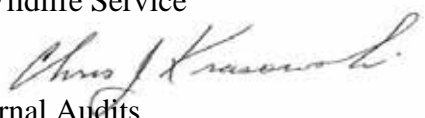
OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

July 8, 2011

AUDIT REPORT

Memorandum

To: Director
U.S. Fish and Wildlife Service

From: *for* 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 Georgia, Department of Natural Resources, From July 1, 2008, Through June 30, 2010 (No. R-GR-FWS-0004-2011)

This report presents the results of our audit of costs claimed by the State of Georgia (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 \$33.8 million on 54 grants that were open during State fiscal years (SFYs) ended June 30 of 2009 and 2010 (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 \$85,503, however, because the Department (1) did not have adequate documentation to support in-kind contributions used as match on four Program grants, (2) did not consistently follow Federal and State documentation requirements for procurements, and (3) did not always charge purchase card expenditures to the appropriate grants. We also determined that the Department improperly drew down an advance of Federal funds, submitted late Federal financial reports, did not fully reconcile its real property records with FWS, and did not adequately track compensatory time to prevent ineligible grant charges.

We provided a draft report to FWS for a response. We summarized the Department and FWS Region 4 responses, 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 October 6, 2011. 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. Bill Streifel, 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 (the 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 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 \$33.8 million on the 54 grants that were open during SFYs ended June 30, 2009 and 2010 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Department headquarters in Atlanta, GA, and its Wildlife Resources Division's headquarters in Social Circle, GA. We also visited five regional offices, two field locations, three wildlife management areas (WMAs), three fishing and boating access sites, and a fish hatchery (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

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

conclusions based on our audit objectives. We tested records and conducted 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 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 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 December 31, 2002, we issued "Final Advisory Report on Costs Claimed by the State of Georgia Department of Natural Resources, Wildlife Resources Division and Coastal Resources Division under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1997 to June 30, 1999" (No. 2003-E-0008). 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 five recommendations as resolved and implemented and three recommendations as resolved but not yet implemented. One of the unimplemented recommendations deals with questioned costs. The other two regard the need to reconcile differences between the Department's and FWS' real property records. We found that the records have not yet been fully reconciled, as discussed in the Findings and Recommendations section of this report.

On January 11, 2007, we issued "Audit on the U.S. Fish and Wildlife Service Federal Assistance Grants Awarded to the State of Georgia, Department of Natural Resources, from July 1, 2003 Through June 30, 2005" (No. R-GR-FWS-

0002-2006). We followed up on all nine recommendations in the report and found that PMB considered them resolved and implemented.

We also reviewed Georgia's Comprehensive Annual Financial Report and Single Audit Report for SFY 2009. 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, in general, with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. We identified several conditions, however, that resulted in the findings listed below, including questioned costs totaling \$85,503. We discuss the findings in more detail in the Findings and Recommendations section.

Questioned Costs. We questioned costs totaling \$85,503 because the Department (1) did not have adequate documentation to support in-kind contributions used as match on four Program grants, (2) did not consistently follow Federal and State documentation requirements for procurements, and (3) did not always charge purchase card expenditures to the appropriate grants.

Unauthorized Advance Drawdown of Federal Funds. The Department drew down \$860,000 under a Program grant even though it had not expended any eligible costs to justify the drawdown.

Submission of Late Federal Financial Reports. Of the 54 grants included in our review, the Department submitted 15 Federal financial reports, representing about \$7 million in Federal funds, an average of 95 days late.

Unreconciled Real Property Records. The Department's and FWS' records of land purchased with Program grant funds show significant differences because they have not been reconciled.

Inadequate Tracking of Compensatory Time. The Department did not have controls in place to prevent employees from charging compensatory time to the Program grants for work originally performed on ineligible activities.

Findings and Recommendations

A. Questioned Costs — \$85,503

1. Unsupported In-Kind Contributions — \$72,382

Under the Program, States must use matching (non-Federal) funds to cover at least 25 percent of costs incurred in performing projects under the grants. The State's matching share of costs on 13 Program grants was partially composed of noncash ("in-kind") contributions. We reviewed 11 grants that included in-kind contributions consisting of (1) indirect costs donated by two universities for research projects and studies and (2) the value of hours donated by volunteer instructors for hunter education courses. Our review disclosed unsupported in-kind contributions associated with four Program grants. Specifically, the

Department could not provide any documentation to substantiate the donated indirect costs and did not ensure that volunteer instructors certified their timesheets in a manner similar to Department employees.

The Code of Federal Regulations (CFR) outlines documentation requirements for in-kind contributions. According to basic guidelines on cost principles outlined in 2 CFR § 225, Appendix A, subsection C.1.j, for a cost to be allowable under Federal awards, the cost must be adequately documented. In addition, 43 CFR § 12.64 (b)(6) states that third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and subgrantees. It further states that, to the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

This problem occurred because the Department did not have policies and procedures to document support for donated indirect costs or to require volunteer instructors to certify their time. As a result, the Department overstated the value of its in-kind contributions on the grants listed below, resulting in a Federal share of \$35,230 and \$37,152 of questioned costs for SFYs 2009 and 2010, respectively. We are therefore questioning a total of \$72,382 in unsupported costs.

Federal Share of Questioned Costs, SFY 2009			
Description	Grant Numbers and Amounts		Total
	W-64-8	W-72-D-1	
Original Federal Share Claimed	\$240,000	\$120,000	
Total Grant Outlays	320,000	160,000	
Less: Unsupported In-Kind Contributions	31,017	15,956	
Revised Grant Outlays	288,983	144,044	
Allowable Federal Share	75%	75%	
Allowable Federal Amount	216,737	\$108,033	
Federal Share Questioned Costs	\$23,263	\$11,967	\$35,230

Federal Share of Questioned Costs, SFY 2010			
Description	Grant Numbers and Amounts		Total
	W-64-9	W-74-1	
Original Federal Share Claimed	\$240,000	\$67,724	
Total Grant Outlays	330,075	90,299	
Less: Unsupported In-Kind Contributions	37,037	22,575	
Revised Grant Outlays	293,038	67,724	
Allowable Federal Share	75%	75%	
Allowable Federal Amount	219,779	50,793	
Federal Share Questioned Costs	\$20,221	\$16,931	\$37,152

Recommendations

We recommend that FWS:

1. Resolve the \$72,382 of questioned costs related to unsupported in-kind costs.
2. Require the Department to establish and implement policies and procedures requiring proper support for donated indirect costs and volunteer instructor hours.

Department Response

Department officials did not concur with the unsupported in-kind costs related to university waiver of administrative costs discussed in the draft under grants F-16-45, F-16-46, F-42-23, and F-42-24. Department officials provided support for these costs and concurred with the remainder of the finding and will address the recommendations in the corrective action plan.

FWS Response

FWS Regional officials concurred with the finding and recommendations.

OIG Comments

Based on our review of FWS and Department responses to the draft report, we revised the tables to exclude questioned costs relating to university waiver of administrative costs on the fisheries grants listed above (Department Response). However, based on the FWS response to the balance of the Unsupported In-Kind Contributions, 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. Ineligible Procurement Costs — \$6,887

To be eligible for reimbursement under the Program, grant expenses must be reasonable, allowable, allocable, and adequately supported. The Department was invoiced \$9,183 for labor to repair a flooded road and charged this expense to Grant W-36-49, for Statewide wildlife development. Our review showed that:

- The Department could not provide documentation to demonstrate the accuracy of the amount charged or whether the roadwork fell within the

scope of Grant W-36-49. For instance, the invoice charged to the grant did not list the number of hours worked, the labor rate used, or the location of the road repaired. According to 2 CFR § 225 Appendix A, subsection C.1.j, however, costs must be necessary and reasonable, allocable, and adequately documented.

- The Department did not obtain competitive bids for the roadwork or document the reasons for not seeking bids. According to the Georgia Procurement Manual, however, competitive bids are required for purchases totaling \$5,000 or more. In unusual circumstances such as emergencies, special justifications are required.

Because Department officials did not follow Federal and State procurement requirements, we are questioning \$6,887, the Federal share of this expenditure, as ineligible costs.

Recommendations

We recommend that FWS:

1. Resolve the ineligible questioned costs totaling \$6,887.
2. Require Department personnel to follow Federal and State procurement requirements.

Department Response

Department officials did not concur with the finding, but held that the proper documentation had not been completed. The recommendations will be addressed in the corrective action plan.

FWS Response

FWS Regional officials concurred with the finding and recommendations.

OIG Comments

Based on the 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.

3. Out-of-Period Costs — \$6,234

The Department issues purchase cards to employees for small purchases, such as supplies, materials, and services. We noted that the Department charged \$6,234 to three grants for purchase card transactions made in June 2008. The grants, however, did not become effective until July 1, 2008.

Grant	Federal Share
F-78-CDEO-4	\$1,548
F-79-R-4	2,508
W-36-48	2,178
Total	\$6,234

According to 43 CFR § 12.63(a), a grantee may charge to the grant award only those costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted. These costs were inappropriately claimed on the Program grants because the Department's purchase card log did not capture the date that items were actually charged to the purchase cards. Therefore, accounting staff claimed expenditures from June 2008 on grants that began in July 2008, when the purchase card bill was paid. As a result, we are questioning ineligible costs totaling \$6,234 (Federal share).

Recommendations

We recommend that FWS:

1. Resolve the ineligible questioned costs totaling \$6,234.
2. Require the Department to improve its internal controls to ensure that expenditures are charged to the proper period.

Department Response

Department officials concurred with the finding and will address the recommendations in the corrective action plan.

FWS Response

FWS Regional officials concurred with the finding and recommendations.

OIG Comments

Based on the 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.

B. Unauthorized Advance Drawdown of Federal Funds

Under the Program, FWS may reimburse States up to 75 percent of grant expenditures, provided that the States first expend their required matching share of costs. We noted, however, that the Department drew down \$860,000 in Federal funds on one grant, even though it had not incurred any matching costs to justify this transaction.

On June 30, 2009, a large sum of the Department's State-appropriated funds was scheduled to lapse. Rather than return unused funds to the State's treasury, the Department replaced a portion of the Federal share on Grant W-36-48 for Statewide wildlife development with State funds. As a result of this action, the Department had excess Federal funds on hand. In the drawdown system, it therefore credited the excess Federal funds to Grant W-36-48 and debited the next grant segment, W-36-49, for \$860,000, even though it had not yet incurred any costs under that grant.

This situation is contrary to 31 CFR 205.15(d), which states that for programs utilizing mandatory matching of Federal funds with State funds, a State incurs interest liabilities if it draws Federal funds in advance and/or in excess of the required proportion of agreed upon levels of State contributions. Therefore, the Department is required to pay interest to the U.S. Treasury resulting from the \$860,000 advance drawdown.

Recommendations

We recommend that FWS:

1. Ensure the Department bases grant drawdowns on eligible costs incurred within the grant period.
2. Require the Department to pay interest associated with the \$860,000 advance drawdown to the U.S. Treasury.

Department Response

Department officials concurred with the finding and will address the recommendations in the corrective action plan.

FWS Response

FWS Regional officials concurred with the finding and recommendations.

OIG Comments

Based on the 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. Submission of Late Federal Financial Reports

Grantees are required to file a Federal financial report within 90 days after a grant period ends. These reports summarize grant income and expenditures and help ensure fiscal accountability. We noted that the Department has weaknesses in its controls over grant reporting, with a history of submitting late Federal financial reports. Specifically, for the 54 grants included in our review, the Department requested but did not receive reporting extensions for 15 grants, representing about \$7 million in Federal funding. Federal financial reports for these grants were subsequently submitted an average of 95 days late.

Under 43 C.F.R. § 12.952(a)(1)(iv), Federal financial reports are due 90 days after the end of the grant period. Extensions to this deadline may be made only when requested by the grantee and approved by the grantor.

This issue arose because the Department did not have policies and procedures to ensure that Federal financial reports are submitted within 90 days of the end of the award period. Because FWS staff cannot de-obligate any remaining funds until they receive the final Federal financial reports, late reporting could adversely affect funding decisions on future grants.

Recommendation

We recommend that FWS require the Department to develop policies and procedures to ensure timely submissions of Federal financial reports.

Department Response

Department officials concurred with the finding and will address the recommendation in the corrective action plan.

FWS Response

FWS Regional officials concurred with the finding and recommendation.

OIG Comments

Based on the 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. Unreconciled Real Property Records

The Department and FWS each maintain records on land purchased with Program grant funds; however, these two sets of records showed significant differences. The Department's land inventory identified approximately 41,907 acres with an acquisition cost of about \$5.7 million, whereas FWS' land records listed approximately 30,911 acres that cost about \$3.9 million.

According to 50 CFR § 80.18(b)(c) and 522 FW 1.15 of the Fish and Wildlife Service 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 real property management system that includes a comprehensive inventory of lands and to ensure that its inventory is accurate and complete.

Although Department officials have submitted their land inventory to FWS, the reconciliation process has not yet been completed. As a result, the Department's records are not adequate to ensure that lands acquired with grant funds are used only for their originally intended purposes.

We reported a similar condition in our prior advisory report (No. 2003-E-0008, Assignment No. X-GR-FWS-0013-2003, Recommendations F.1 and F.2) and recommended that FWS and the Department reconcile acreage differences for Beaver Dam, Horse Creek, and Sapelo Island WMAs and Paradise and Marben Public Fishing Areas. We are therefore repeating the applicable recommendations from that report, which will be tracked under the resolution process for the prior advisory report. During this audit, we noted additional acreage differences not addressed by the repeat recommendations. Consequently, we are issuing a new recommendation requiring FWS and the State to complete the reconciliation of their real property records.

Repeat Recommendations

We recommend that FWS coordinate with the Department to:

1. Reconcile the acreage differences identified for the Beaver Dam, Horse Creek, and Sapelo Island WMAs and the Paradise Public Fishing Area and adjust the land records accordingly.
2. Identify and agree on the number of acres used as a match for the Marben Public Fishing Area and ensure that the acreage is properly reflected in the property records of both organizations.

New Recommendation

We recommend that FWS complete the reconciliation of its real property records with the State.

Department Response

Department officials concurred with the finding and will address the recommendations in the corrective action plan.

FWS Response

FWS Regional officials concurred with the finding and recommendations.

OIG Comments

Based on the 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. Inadequate Tracking of Compensatory Time

If employees of the Department work beyond their normal workweek, they may be eligible to receive time off, known as compensatory time, in lieu of overtime pay. The Department, however, does not charge compensatory time to the project under which it was earned. Instead, when an employee uses compensatory time, the Department allocates the leave costs to all projects on which the employee worked during that pay period. Therefore, compensatory time could be charged to unrelated projects and incorrect funding sources.

The CFR outlines cost principles that States must follow when compensating employees for work performed under Federal awards. According to 2 CFR § 225 Appendix A, subsections C.1.a, b, and j, allowable costs must be necessary and reasonable, be allocable to the award only if they provide a benefit to the grant, and be adequately supported. Furthermore, 2 CFR § 225, Appendix B, subsection 8.h(4) states, “where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports.”

This condition occurred because the Department did not have policies and procedures to ensure that only eligible activities associated with compensatory time are charged to the Program grants. As a result, when employees earn compensatory time from working on non-Program activities, the Department could improperly charge the related costs to the Program grants.

Recommendation

We recommend that FWS ensure the Department implements policies and procedures so that only eligible costs associated with compensatory time are charged to the Program grants.

Department Response

Department officials concurred with the finding and will address the recommendation in the corrective action plan.

FWS Response

FWS Regional officials concurred with the finding and recommendation.

OIG Comments

Based on the 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 Georgia
Department of Natural Resources
Financial Summary of Review Coverage
July 1, 2008, Through June 30, 2010**

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible	Unsupported
F-16-45	\$16,000	\$16,000		
F-16-46	16,000	16,000		
F-24-36	460,000	460,000		
F-24-37	576,820	833,935		
F-41-24	1,163,800	1,160,372		
F-41-25	1,112,160	1,077,728		
F-42-23	26,668	26,667		
F-42-24	26,668	26,668		
F-44-21	330,000	330,000		
F-44-22	340,000	289,122		
F-65-11	171,000	171,000		
F-65-12	171,000	224,529		
F-68-7	493,336	493,336		
F-68-8	560,000	490,305		
F-69-7	160,000	160,000		
F-69-8	160,000	230,409		
F-71-7	866,668	866,668		
F-71-8	1,400,000	1,635,720		
F-72-7	933,336	933,336		
F-72-8	1,200,000	1,779,264		
F-73-7	254,000	254,000		
F-73-8	333,336	389,522		
F-74-7	1,100,000	1,100,000		
F-74-8	1,100,000	1,258,290		
F-78-CDEO-4	143,802	112,240	\$1,548	
F-78-CDEO-5	112,225	110,841		
F-79-R-4	1,982,180	1,629,952	2,508	
F-79-R-5	1,580,400	1,375,974		
F-81-R-1	374,620	304,727		
W-6-64	80,000	155,638		
W-6-65	80,000	161,160		
W-28-49	23,700	24,600		
W-28-50	\$23,700	\$23,400		
W-36-48	3,451,259	5,199,367	2,178	
W-36-49	4,372,905	5,439,965	6,887	

State of Georgia
Department of Natural Resources
Financial Summary of Review Coverage
July 1, 2008, Through June 30, 2010

Grant Number	Grant Amount	Claimed Costs	Questioned Costs (Federal Share)	
			Ineligible	Unsupported
W-55-18	\$109,000	\$110,216		
W-55-19	119,000	93,479		
W-57-18	130,000	211,516		
W-57-19	130,000	230,380		
W-59-14	533,333	793,495		
W-59-15	533,333	613,780		
W-64-6	320,000	320,000		
W-64-8	320,000	320,000		\$23,263
W-64-9	320,000	330,075		20,221
W-68-R-3	56,000	73,771		
W-68-R-4	56,000	103,078		
W-69-R-3	37,000	45,588		
W-69-R-4	37,000	45,729		
W-70-R-1	54,699	75,306		
W-71-M-1	1,300,462	1,300,462		
W-72-D-1	160,000	160,000		11,967
W-72-D-2	100,000	102,443		
W-73-E-1	550,000			
W-74-R-1	90,299	90,299		16,931
TOTAL	\$30,151,709	\$33,780,352	\$13,121	\$72,382

Appendix 2

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

Department Headquarters

Atlanta

Division Headquarters

Social Circle

Region Offices

Coastal – Brunswick

Northwest – Armuchee

South Central – Fitzgerald

Southwest – Albany

West Central – Fort Valley

Field Locations

Richmond Hill

Waycross

Wildlife Management Areas

B.F. Grant

Berry College

Cedar Creek

Fishing and Boating Access Sites

Dennis Station Access Area

Dixon Landing

Oconee River

Fish Hatchery

Cordele

Appendix 3

State of Georgia
Department of Natural Resources
Status of Audit Findings and Recommendations

Recommendations	Status	Action Required
A.1.1, A.1.2, A.2.1, A.2.2, A.3.1, A.3.2, B.1, B.2, C, D.1, D.2, and E	FWS management concurs with the recommendations, but additional information is needed, as outlined in the “Actions required” column.	Based on the FWS response, additional information is needed in the corrective action plan, as listed in the Finding and Recommendation section under OIG Comments. We will refer the recommendation not resolved and/or implemented at the end of 90 days (after October 6, 2011) to the Assistant Secretary for Policy, Management and Budget for resolution and/or tracking of implementation.

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	