



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 Oregon, Department of Fish and Wildlife,
From July 1, 2010, Through June 30, 2012

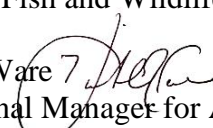


**OFFICE OF
INSPECTOR GENERAL**
U.S. DEPARTMENT OF THE INTERIOR

July 26, 2013

Memorandum

To: Daniel M. Ashe
Director, U.S. Fish and Wildlife Service

From: Hannibal M. Ware 
Eastern Regional Manager for Audits, Inspections, and Evaluations

Subject: Final Audit Report – U.S. Fish and Wildlife Service Wildlife and Sport Fish
Restoration Program Grants Awarded to the State of Oregon, Department of Fish
and Wildlife, From July 1, 2010, Through June 30, 2012
Report No. R-GR-FWS-0005-2013

This report presents the results of our audit of costs claimed by the State of Oregon, Department of Fish and Wildlife (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 audit included claims totaling \$59 million on 140 grants that were open during the State fiscal years that ended June 30, 2011, and June 30, 2012 (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 \$64,480, however, due to unsupported grant expenditures, unsupported in-kind contributions, and an over-reimbursement. We also found that the Department had not (1) reconciled its land records with FWS, (2) reported program income, (3) adequately managed its equipment, or (4) filed accurate financial reports within required deadlines.

We provided a draft report to FWS for a response. In this report, we summarize the Department and FWS Region 1 responses, as well as our comments on the responses. Appendix 3 lists the status of the recommendations.

Please provide us with a corrective action plan based on our recommendations by October 24, 2013. The plan should include information on actions you and the Department have taken or are planning to take to address the recommendations, the target dates and title(s) of the official(s) responsible for implementation, and verification that FWS headquarters officials reviewed and approved of the actions taken or planned by the Department.

Please address your response to:

Hannibal M. Ware
Eastern Regional Manager
for Audits, Inspections, and Evaluations
U.S. Department of the Interior
Office of Inspector General
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The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented.

If you have any questions regarding this report, please contact the audit team leader, Tom Nadsady, at 916-212-4164, or me at 703-487-8011.

cc: Regional Director, Region 1, U.S. Fish and Wildlife Service

Table of Contents

Introduction..... 1

 Background 1

 Objectives 1

 Scope..... 1

 Methodology 1

 Prior Audit Coverage 2

Results of Audit 4

 Audit Summary 4

 Findings and Recommendations 4

Appendix 1 13

Appendix 2..... 18

Appendix 3..... 19

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 Oregon (State), Department of Fish and Wildlife (Department)—

- claimed the costs incurred under the Program grants in accordance with the Acts and related regulations, FWS guidelines, and grant agreements;
- used State hunting and fishing license revenues solely for fish and wildlife program activities; and
- reported and used program income in accordance with Federal regulations.

Scope

Audit work included claims totaling approximately \$59 million on the 140 grants open during the State fiscal years (SFYs) that ended June 30, 2011, and June 30, 2012 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Department headquarters in Salem, OR, and visited one wildlife division office, one field office, four wildlife management areas, and seven other locations (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 this audit in accordance with Generally Accepted Government Auditing Standards. 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

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

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; and
- determining whether the State passed required legislation assenting to the provisions of the Acts.

We also identified the internal controls over transactions recorded in the labor- and license-fee accounting systems and tested their operation and reliability. Based on the results of initial assessments, we assigned a level of risk to these systems and selected a judgmental sample of transactions for testing. We did not project the results of the tests to the total population of recorded transactions or evaluate the economy, efficiency, or effectiveness of the Department's operations.

We relied on computer-generated data for other direct costs and personnel costs to the extent that we used these data to select Program costs for testing. Based on our test results, we either accepted the data or performed additional testing. For other direct costs, we took samples of costs and verified them against source documents such as purchase orders, invoices, receiving reports, and payment documentation. For personnel costs, we selected Department employees who charged time to Program grants and verified their hours against timesheets and other supporting data.

Prior Audit Coverage

On February 26, 2009, we issued "U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Oregon, Department of Fish and Wildlife, From July 1, 2005, Through June 30, 2007" (Report No. R-GR-FWS-0010-2008). We followed up on all 10 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) considered the 10 recommendations resolved but not implemented.

Our current audit scope included the areas covered in the prior audit. We report conditions that still need improvement in the "Findings and Recommendations" section of this report, and both repeat the relevant recommendations from our

prior report and make new recommendations. Documentation on the implementation of repeat recommendations should be sent to PMB.

We reviewed single audit reports and comprehensive annual financial reports for SFYs 2011 and 2012. None 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, however, the following conditions that resulted in our findings, including questioned costs totaling \$64,480.

A. Questioned Costs.

1. **Unsupported Costs.** The Department did not have supporting documents for two grant expenditures totaling \$35,279 (Federal share \$26,459).
2. **Unsupported In-Kind Contributions.** The Department did not have supporting documentation for expenditures totaling \$7,899 (State share) resulting in a potential over-reimbursement of \$23,697 (Federal share).
3. **Excess Reimbursement.** The Department did not have State share to match a claimed reimbursement of \$5,504 (Federal share).

B. Unreconciled Real Property Records. The Department had not reconciled its Program-funded real property records with those of FWS.

C. Unreported Program Income. The Department did not report program income earned from parking fees and employee housing rentals in a wildlife management area.

D. Inadequate Equipment Management Records. The Department did not maintain accurate and complete equipment records.

E. Late and Inaccurate Federal Financial Reports. The Department submitted late and inaccurate Federal Financial Reports.

Findings and Recommendations

A. Questioned Costs—\$55,660

1. Unsupported Costs—\$26,459

The Department is required to keep accurate and complete accounting records of Program and license expenditures. Based on our test of 108 expenditures (79 grant and 29 license) for SFYs ending June 30, 2011, and June 30, 2012, we

found that the Department could not provide supporting documents for two grant expenditures totaling \$35,279 (Federal 75 percent share \$26,459).

The two expenditures were charged in SFY 2011 and consisted of \$22,500 for shooting range grants and hunter education enhancements (Grant No. W-88-HS-19) and \$12,779 for marine non-salmonid recreational fishery studies (Grant No. F-128-R-24).

The Code of Federal Regulations (43 C.F.R. § 12.61(d)) contains provisions and principles on reimbursement of eligible costs and allows FWS to reimburse States up to 75 percent of the eligible costs incurred under the grants.

The regulations (2 C.F.R. § 225, Appendix A (C)(1)(j)) also state that for costs to be allowable they must be adequately supported.

In addition, the Oregon Accounting Manual § 10.40.00 provides that required documentation must be maintained for audit purposes.

A Department official stated the supporting documents for the two expenditures were misplaced. Without adequate documentation, FWS cannot determine if Program costs are reasonable and necessary to achieve Program purposes.

Recommendations

We recommend that FWS require the Department to:

1. Resolve the unsupported costs of \$35,279 (\$22,500 on grant W-88-HS-19 and \$12,779 on grant F-128-R-24); and
2. Follow its policies and procedures to maintain adequate supporting documentation.

Department Response

Department officials concurred with the finding and recommendations.

FWS Response

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

OIG Comments

We consider the recommendations resolved but not implemented.

2. Unsupported In-Kind Contributions—\$23,697

Under the Program, the State must use “State matching” (non-Federal) funds to cover at least 25 percent of costs incurred in performing projects under the grants. Non-cash, or in-kind, contributions may be used to meet the State’s matching share of costs, and as with costs claimed for reimbursement, the State must support the value of these contributions.

The Department’s matching share of costs on its aquatic education program grant included in-kind contributions consisting of the value of volunteer labor hours. The Department used volunteer hours from classroom instruction, activities, and family and weekend fishing events as an in-kind match for Program grant F-138-AE-24. The Department used a Microsoft Access database to track the volunteer hours, which were entered manually using instructor course/event reports that identified the class or event, date, and volunteers’ signatures. We found that the use of multiple databases resulted in reporting duplicate hours, and some of the instructors combined classes over a 6-month period (January through June 2011) into one report that could not be adequately supported.

The regulations (43 C.F.R. § 12.64(b)(6)) outline requirements for matching or cost-sharing records and state 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.

The Department used certified time sheets for each pay period to track staff hours and benefit programs. Therefore, volunteer hours should have been maintained individually by class given instead of combining hours over a 6-month period into one report.

Because the Department could not support \$7,899 of in-kind contributions—its 25 percent share of volunteer hours claimed on the Program—we question the \$23,697 (75 percent) Federal share associated with these costs.

Recommendation

We recommend that FWS work with the Department to resolve the \$23,697 of unsupported costs on Program grant F-138-AE-24.

Department Response

Department officials concurred with the finding and recommendation.

FWS Response

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

OIG Comments

We consider the recommendation resolved but not implemented.

3. Excess Reimbursement—\$5,504

To determine whether the Department met its matching requirements needed to earn Federal reimbursement (43 C.F.R. § 12.61(d)), we verified that costs claimed were supported by sufficient costs recorded in the State's accounting system. Based on our review, we found the Department had not met its matching share on grant F-186-R-8. We therefore question \$5,504 in excess reimbursement.

Questioned Grant Costs	
Amount reimbursed	\$135,613
Costs required to justify reimbursement	180,817
Less costs supported	(173,478)
Shortage – questioned costs	7,339
Questioned costs – Federal share	\$5,504

We found that the grant's Federal Financial Report (SF-425) was inaccurate because the Department had based its reimbursement on the latest cost report provided by a project manager who had not spent all of the budgeted funds. In addition, the SF-425 was not manually checked to ensure the computations were correct.

Recommendations
<p>We recommend that FWS require the Department to:</p> <ol style="list-style-type: none">1. Revise the SF-425 for the F-186-R-8 grant to show actual State share expenditures and the correct amount of Federal reimbursement;2. Repay the overdrawn amount;3. Create policies and procedures to instruct Department personnel on how to drawdown Federal funds; and4. Provide training to Department personnel based on the policies and procedures created.

Department Response

Department officials concurred with the finding and recommendations.

FWS Response

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

OIG Comments

We consider the recommendations resolved but not implemented.

B. Unreconciled Real Property Records

In the prior OIG audit (Report No. R-GR-FWS-0010-2008), we found that the Department had not maintained accurate and complete land records and had not reconciled its land records with those maintained by FWS. We recommended that the Department update its official land records, reconcile its land records with FWS records, and implement procedures to ensure supervisors are aware of lands under their supervision and are monitoring lands for compliance with Program requirements. Since the prior audit, the State has upgraded its land records to include additional information necessary to ensure the data is complete and accurate but has not reconciled land records with FWS or implemented sufficient procedures for real property to address the previous audit issue.

The regulations (50 C.F.R. § 80.90(f)) require the State to maintain control of all assets acquired under the grant to ensure that throughout their useful life they serve the purpose for which they were acquired.

This issue is outstanding since the Department and FWS officials have been unable to commit resources to the land reconciliation. In addition, field managers do not have an effective mechanism to identify land under their supervision or a process in place to ensure compliance with Program requirements. Without accurate records, the Department cannot ensure accountability and control of land purchased with Program funds.

We are therefore repeating recommendations D.1, D.2, and D.3, which will be tracked under the resolution process for the prior audit.

Repeat Recommendations

We recommend that FWS require the Department to:

1. Update its official land records;
2. Reconcile its land records with FWS records; and
3. Develop and implement procedures to ensure supervisors are aware of lands under their supervision and that a monitoring process is established to inspect lands regularly for compliance with Program requirements.

Department Response

Department officials concurred with the finding and recommendations.

FWS Response

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

OIG Comments

We consider the recommendations resolved but not implemented.

C. Unreported Program Income

According to the Department's grant application, 55 percent of the beaches on Sauvie Island are used annually by the public. Based on our prior audit report (Report No. R-GR-FWS-0010-2008), FWS and the Department agreed that program income was to be accurately recorded and reported for Sauvie Island.

For SFY 2011, the Department did not report program income earned at Sauvie Island Wildlife Management Area from parking fees and housing rental for employees on its SF-425 for Program grant W-22-D-65. Parking revenue at Sauvie Island (revenue object codes 480 and 481) in SFY 2011 totaled \$345,504. We could not determine the amount of employee housing rental at Sauvie Island because housing revenue is coded under one object code (620).

For SFY 2012, the Department reported \$250,499 of program income on Program grant W-22-D-66, of which only \$17,356 was expended. The Department drew down Program grant funds of \$233,143 (\$250,499 less \$17,356), instead of expending the remaining program income before drawing down Federal funds. We determined that parking revenue at Sauvie Island for SFY 2012 totaled \$234,489. We could not determine the amount of employee housing rental.

According to 43 C.F.R. § 12.65(b), program income includes gross income that a grantee earns from a grant-supported activity or only from the grant agreement during the grant period. The regulations (43 C.F.R. § 12.65(g)(2)) permit, when authorized, program income to be added to the funds committed to the grant agreement by the Federal agency and the grantee and be used for grant purposes.

The regulations (43 C.F.R. § 12.61(f)(2)) also require that grantees disburse program income, rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting reimbursement.

Poor communication between the Department's program and financial personnel resulted in program income not being reported or expended before drawing down Federal funds.

The Department should have reported and expended program income prior to requesting reimbursement. As a result, the Department may have obtained excess reimbursement from FWS.

Recommendation

We recommend that FWS work with the Department to resolve the unreported program income on Program grant W-22-D-65 and unexpended program income on Program grant W-22-D-66.

Department Response

Department officials concurred with the finding and recommendation.

FWS Response

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

OIG Comments

We consider the recommendation resolved but not implemented.

D. Inadequate Equipment Management Records

The Department did not maintain accurate and complete equipment records. We tested a sample of equipment records contained in the fixed-asset database during our site visits. Of the 56 items sampled from the database, 8 could not be found at the locations indicated in the database. Since four of the items did not have an acquisition cost entered, we used the restoration value to determine that the eight items originally cost about \$63,167. Since all of the items are over 17 years old, however, it may be that they have been disposed of but the database has not been updated.

We also noted other errors in the database. First, the database included a field for building square footage amounts, but the square footage amounts for many buildings are duplicated in the land acreage field. The database also has a vehicle license plate field, but many vehicle plate numbers are instead included in the asset property-number field. Finally, the acquisition field is empty for many items.

The regulations (43 C.F.R. § 12.72(d)(1)) require each State to maintain complete property records. The State of Oregon Accounting Manual, Section 10.50.00.PR, states: "Agency management is responsible to ensure that internal controls are sufficient to provide reasonable assurance that State assets are not lost or stolen. . . . The administrative head of each agency has a responsibility to maintain a system (manual or automated) which will assure that the State's

property (capital and non-capital) is accounted for and classified properly, accurately, and systematically.”

The Department’s equipment records were inaccurate and incomplete because the Department had not committed sufficient resources to management of fixed asset records. Without accurate records, the Department cannot ensure accountability and control of equipment purchased with Program funds.

Recommendation

We recommend that FWS work with the Department to update its official fixed asset records for the eight items not found and errors found in the database fields.

Department Response

Department officials concurred with the finding and recommendation.

FWS Response

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

OIG Comments

We consider the recommendation resolved but not implemented.

E. Late and Inaccurate Federal Financial Reports

The Department is required to submit SF-425s to document Program grant expenditures to FWS within 90 days of the ending grant period. With FWS approval, this reporting period can be extended 90 days. Of the 140 grants that required SF-425s to be submitted to FWS, the Department submitted 48 reports between 2 and 14 months late, and on average, each report was submitted more than 5 months after the allowed 180-day extension.

In addition, the Department submitted initial SF-425s for four grants that indicated it did not have sufficient State share to earn the Federal reimbursement and may have obtained excess reimbursement of \$734,528.

The Department made corrections to these reports between 2 and 7 months after the initial report was submitted to FWS. The corrections reported additional expenditures sufficient to support grant reimbursements.

A Department official stated the late submission of SF-425s was due to a new FWS accounting system. The Department’s SF-425s were inaccurate because they were not independently reviewed prior to submission to FWS.

Until the Department ensures that SF-425s comply with reporting requirements, FWS may not be able to rely on the reports to determine whether Program funds were expended appropriately and whether grant objectives were met.

Recommendation
We recommend that FWS work with the Department to ensure timely and accurate submission of SF-425s.

Department Response

Department officials concurred with the finding and recommendation.

FWS Response

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

OIG Comments

We consider the recommendation resolved but not implemented.

Appendix I

State of Oregon
Department of Fish and Wildlife
Financial Summary of Review Coverage
July 1, 2010, Through June 30, 2012

Grant Number	Grant Amount	Claimed Costs	Cost Exception	Unsupported Costs
F-97-R-37	\$143,921	\$106,244		
F-97-R-38	135,436	107,205		
F-97-R-39	83,803	455,623		
F-104-R-31	183,362	142,767		
F-104-R-32	180,828	147,363		
F-104-R-33	181,327	181,327		
F-108-R-31	384,652	342,888		
F-108-R-32	386,456	349,552		
F-108-R-33	369,753	357,576		
F-111-D-255	675,000	695,256		
F-111-D-257	321,891	320,818		
F-111-D-258	599,216	609,216		
F-111-D-260	670,000	591,640		
F-111-D-263	170,000	241,925		
F-111-D-264	500,000	378,685		
F-111-D-265	79,725	74,454		
F-111-D-266	255,000	227,430		
F-111-D-267	1,350,000	1,579,071		
F-111-D-268	420,000	313,190		
F-111-D-269	419,457	0		
F-111-D-270	617,500	503,048		
F-111-D-271	158,500	74,454		
F-115-R-29	203,400	190,653		
F-115-R-30	205,706	202,539		
F-115-R-31	194,062	194,062		
F-119-R-26	788,599	721,531		
F-119-R-27	788,600	691,363		
F-119-R-28	743,710	743,710		

Grant Number	Grant Amount	Claimed Costs	Cost Exception	Unsupported Costs
F-121-D-25	1,235,761	1,194,985		
F-121-D-26	1,253,673	1,236,044		
F-121-D-27	1,280,465	1,266,537		
F-128-R-24	506,223	506,223		\$9,584
F-128-R-25	504,605	504,614		
F-128-R-26	487,042	447,808		
F-136-R-23	365,212	365,212		
F-136-R-24	482,378	482,377		
F-136-R-25	455,623	83,769		
F-138-AE-23	420,228	578,268		
F-138-AE-24	420,227	544,953		23,697
F-138-AE-25	366,160	553,627		
F-157-R-17	166,802	166,801		
F-157-R-18	165,904	165,904		
F-157-R-19	144,890	145,089		
F-160-R-15	70,044	70,044		
F-160-R-16	74,113	74,113		
F-160-R-17	70,157	70,155		
F-163-R-15	584,157	572,588		
F-163-R-16	584,154	579,865		
F-163-R-17	492,318	490,284		
F-166-D-13	2,859,336	2,752,587		
F-166-D-14	3,009,789	2,859,313		
F-166-D-15	2,853,638	2,859,243		
F-168-R-13	84,802	65,409		
F-168-R-14	86,817	78,931		
F-168-R-15	82,015	43,469		
F-171-R-12	844,737	841,437		
F-171-R-13	844,739	785,491		
F-171-R-14	777,672	776,684		
F-177-D-11	31,002	22,221		
F-177-D-12	30,737	27,796		
F-177-D-13	30,322	23,653		
F-178-R-10	161,323	153,701		

Grant Number	Grant Amount	Claimed Costs	Cost Exception	Unsupported Costs
F-178-R-11	157,762	156,764		
F-178-R-12	156,800	156,781		
F-181-D-10	80,628	80,628		
F-181-D-11	80,569	68,707		
F-181-D-12	76,475	156,781		
F-182-C-5	159,000	159,113		
F-182-C-6	159,000	0		
F-184-T-8	139,485	137,883		
F-184-T-9	139,486	139,481		
F-184-T-10	131,895	131,895		
F-185-P-7	264,714	258,000		
F-185-P-8	268,803	257,673		
F-185-P-9	246,383	239,880		
F-186-R-7	193,703	176,372		
F-186-R-8	180,818	178,983	\$5,504	
F-186-R-9	172,759	178,874		
F-188-D-6	40,728	40,728		
F-188-D-7	44,798	44,797		
F-188-D-8	42,445	42,445		
F-191-R-3	79,602	65,961		
F-191-R-4	180,493	139,953		
F-191-R-5	120,408	43,676		
FW-20-T-26	380,449	334,944		
FW-20-T-27	383,053	330,853		
FW-20-T-28	411,003	189,031		
FW-21-D-25	113,551	107,174		
FW-21-D-26	55,569	41,757		
W-9-D-69	647,711	493,387		
W-9-D-70	958,718	529,893		
W-22-D-65	823,695	797,501		
W-22-D-66	907,570	859,574		
W-32-D-30	600,807	466,100		
W-32-D-31	594,546	578,365		
W-38-D-58	1,804,045	1,725,428		

Grant Number	Grant Amount	Claimed Costs	Cost Exception	Unsupported Costs
W-38-D-59	1,758,551	1,674,627		
W-45-D-59	719,573	726,322		
W-45-D-60	630,227	628,447		
W-46-D-56	257,576	257,575		
W-46-D-57	256,590	234,762		
W-47-D-57	302,084	301,215		
W-47-D-58	281,738	281,611		
W-48-D-57	283,452	278,064		
W-48-D-58	298,128	282,071		
W-55-D-51	302,030	302,029		
W-55-D-52	300,854	297,060		
W-71-HS-40	830,656	917,417		
W-71-HS-41	829,992	1,018,445		
W-72-D-34	588,306	493,387		
W-72-D-35	649,233	647,415		
W-73-D-27	571,752	0		
W-73-D-28	505,602	537,911		
W-87-R-27	338,101	327,775		
W-87-R-28	360,903	360,903		
W-88-HS-19	195,381	368,576		16,875
W-88-HS-20	195,380	336,497		
W-96-C-11	514,958	290,437		
W-96-C-12	396,292	296,564		
W-97-R-11	496,913	741,160		
W-97-R-12	514,041	512,671		
W-98-R-10	507,608	513,231		
W-98-R-11	380,725	349,679		
W-101-R-6	498,534	308,753		
W-101-R-7	612,595	435,767		
W-102-R-6	588,081	489,075		
W-102-R-7	221,977	221,916		
W-104-R-1	245,864	240,506		
W-104-R-2	597,820	388,368		
W-105-D-1	171,435	157,076		

Grant Number	Grant Amount	Claimed Costs	Cost Exception	Unsupported Costs
W-105-D-2	180,952	180,952		
W-106-D-1	30,000	21,535		
W-107-D-1	110,466	87,988		
W-107-D-2	110,043	89,989		
W-109-D-1	130,000	129,961		
W-109-D-2	130,000	100,000		
W-110-R-1	128,856	106,951		
W-110-R-2	128,023	87,988		
W-111-R-1	1,189,987	886,886		
W-111-R-2	1,121,250	919,273		
Total	\$63,296,969	\$59,134,013	\$5,504	\$50,156

Appendix 2

**State of Oregon
Department of Fish and Wildlife
Sites Visited**

Headquarters
Salem

Wildlife District Office
Umpqua Watershed (Roseburg)

Field Office
Lakeview

Wildlife Management Areas
Denman
E. E. Wilson
Fern Lake
Summer Lake

Other
Canyonville Acclimation Site
M. James Gleason Memorial Boat Ramp
Millicoma Interpretive Center
Port of Astoria East Mooring Fish Cleaning Station
Siletz River Bear Creek Park Boating Access
Warner Unit
Winchester Dam Fish Ladder

Appendix 3

State of Oregon
Department of Fish and Wildlife
Status of Audit Findings and Recommendations

Recommendations	Status	Action Required
<p>A.1.1, A.1.2, A.2, A.3.1, A.3.2, A.3.3, A.3.4, C, D, and E.</p>	<p>U.S. Fish and Wildlife Service (FWS) management concurred with these recommendations, but additional information is needed.</p>	<p>Based on the FWS response, the corrective action plan should include information on actions taken or planned to address the recommendations, target dates and title(s) of the official(s) responsible for implementation, and verification that FWS headquarters officials reviewed and approved of the actions taken or planned by the Department.</p> <p>We will refer the recommendations not resolved or implemented at the end of 90 days (after October 24, 2013) to the Assistant Secretary for Policy, Management and Budget (PMB) for resolution and tracking of implementation.</p>
<p>Repeat Recommendations B.1, B.2, and B.3</p>	<p>Repeat recommendations from our prior report (Report No. R-GR-FWS-0010-2008, Recommendations D.1, D.2, and D.3). PMB considered these recommendations resolved but not implemented.</p>	<p>Provide documentation regarding the implementation of these recommendations to PMB.</p>

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