U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants
Awarded to the State of Idaho, Department of Fish and Game
From July 1, 2010, Through June 30, 2012
Memorandum

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

From: Charles Haman  
Central Region Manager for Audits, Inspections, and Evaluations

Report No. R-GR-FWS-0012-2013

This report presents the results of our audit of costs claimed by the State of Idaho, Department of Fish and Game (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 $52.6 million on 46 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. The Department, however, was unable to support its in-kind match, resulting in questioned costs of $564,627; did not identify and eliminate pass-through funds when assessing indirect costs to Program grants; did not maintain adequate control over grant-funded real property; and did not adequately support its license certification related to multiyear licenses.

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

Please provide us with a corrective action plan based on our recommendations by August 13, 2014. The plan should provide information on actions taken or planned to address the recommendations, as well as target dates and title(s) of the official(s) responsible for implementation.
Please address your response to:

Charles Haman  
Central Region Manager  
Audits, Inspections, and Evaluations  
U.S. Department of the Interior  
Office of Inspector General  
12345 West Alameda Parkway, Suite 300  
Lakewood, CO 80228

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit, inspection, and evaluation 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, Tim Horsma, at 916-978-5668 or me at 303-236-92421.

cc: Regional Director, Region 1, 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 States’ fish and game agencies. Finally, Federal regulations and FWS guidance require States to account for any income earned using grant funds.

Objectives
We conducted this audit to determine if the State of Idaho, Department of Fish and Game (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 $52.6 million on the 46 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 the Department’s headquarters in Boise, ID, and visited three regional offices, two fish hatcheries, seven wildlife management areas, a nature center, a wildlife laboratory, a fisheries research office, and seven lakes and reservoirs (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 January 26, 2009, we issued “Audit on U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Idaho, Department of Fish and Game, From July 1, 2005, Through June 30, 2007” (Report No. R-GR-FWS-0006-2008). We followed up on all recommendations in the report and found that the U.S. Department of the Interior, Office of the Assistant Secretary for Policy, Management and Budget, considered all 13 recommendations resolved but not implemented.

We also 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 $564,627.

A. Questioned Costs—Unsupported In-Kind Match. The Department did not require both the lead and assistant hunter education program instructors to report and sign for their volunteer hours on a daily basis.

B. Unsupported Indirect Costs. The Department had not identified and eliminated pass-through funds when assessing indirect costs to Program grants.

C. Inadequate Control of Real Property. The Department had not reconciled its Program-funded real property records with those of FWS.

D. Unsupported License Certification. The Department did not adequately support its license certification related to multiyear licenses.

Findings and Recommendations

A. Questioned Costs—Unsupported In-Kind Match: $564,627

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

The State’s matching share of costs on its hunter education Program grants, W-159-HS-39, W-159-HS-40, W-180-E-5, and W-180-E-6, is composed primarily of in-kind contributions in the form of volunteer instructor hours. The Department used volunteer instructor hours from hunter education classroom and range instruction as an in-kind match for FWS hunter education program grants.

We found that while the Department requires only its lead instructors to record and sign for their total class hours, it does not require either the lead or assistant instructors to record and sign for their hours on a daily basis.

The Code of Federal Regulations (43 C.F.R. § 12.64 (b)(6)) outlines requirements for matching or cost-sharing records and states that organizations should use the same methods to support allocability of volunteer services as it does for regular personnel costs.
As a result of not requiring volunteers to follow the same procedures used by Department employees to certify time, the Department could not demonstrate that it had satisfied its claimed 25 percent match requirement of $564,627 on these four grants.

**Recommendations**

We recommend that FWS work with the Department to:

1. Resolve the $564,627 of unsupported questioned costs on Program grants W-159-HS-39 ($455,796), W-159-HS-40 ($28,830), W-180-E-5 ($53,534), and W-180-E-6 ($26,667); and

2. Revise the Department’s policy and procedure manual to require both lead and assistant volunteer instructors to certify their hours on a daily basis.

**Department Response**

Department officials stated that they believe they have the supporting documentation for their in-kind contributions and will work with FWS to resolve the questioned costs.

**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 (see Appendix 3).

**B. Unsupported Indirect Costs**

All departments or agencies planning to claim indirect costs under Federal awards are required to prepare an indirect cost rate proposal and obtain a negotiated indirect cost rate from their cognizant Federal agency. Indirect costs are charged to Federal grants by applying a negotiated rate to a specific direct cost base. The Department uses a direct cost base of total direct costs less capital expenditures and pass-through funds. Although the Department used its negotiated rate and correctly excluded capital expenditures from the direct cost base, it did not identify and eliminate pass-through funds when assessing indirect costs to Program grants.

Federal regulations (2 C.F.R. § 225, Appendix A, F.1.) state that indirect costs should be distributed to benefited cost objectives on bases that will produce an
equitable result in consideration of relative benefits derived. By applying the indirect cost rate to pass-through costs, the Department inequitably distributed its indirect cost to non-benefiting cost objectives. Office of Management and Budget Circular A-133 defines a pass-through entity as a non-Federal entity that provides a Federal award to a subrecipient to carry out a Federal program. In addition, the Interior Business Center, which negotiates the Department’s indirect cost rate, defines pass-through funds as major subcontracts, payments to participants, and subgrants that require minimal administrative effort.

According to Department officials, the Department believes that it does not have any pass-through funds involved in its Program grants that require minimal administrative effort. Based on our review, however, we believe the Department included pass-through funds in its claim for grant reimbursement.

By not identifying and eliminating pass-through funds, the Department may have charged excess indirect costs to Program grants.

**Recommendation**

We recommend that FWS work with the Department to define and identify the nature of pass-through funds included in its grants and preclude assessing indirect costs on such funds.

**Department Response**

Department officials stated that they believe the Department does not currently have any pass-through funds that require minimal administrative effort and stated that they will work with FWS to resolve the finding.

**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 (see Appendix 3).

**C. Inadequate Control of Real Property**

To ensure that real property acquired under Program grants continues to serve the purpose for which it was acquired, the Department must ensure that its database of real property acquired with Program grant funds is accurate and complete and reconciles with land records maintained by FWS.

Federal regulations (50 C.F.R. § 80.90(f)) require that the Department maintain control of all assets acquired under Program grants to ensure that the assets serve
the purpose for which they were acquired throughout their useful life. The regulations (43 C.F.R. § 12.71 (c)) further require the grantee to request disposition instructions from the awarding agency when real property is no longer needed for the originally authorized purpose. In addition, 50 C.F.R. § 80.135 requires that when an agency allows a use of real property that interferes with its authorized purpose, the agency must restore the property to its authorized purpose or replace it with property of equal value at the current price and fish, wildlife, and public-use benefits consistent with the original grant.

Although our prior audit report (Report No. R-GR-FWS-0006-2008) identified the issue of inadequate control of real property, FWS and the Department agreed that a reconciliation had not been completed.

Department officials stated that the Department began the reconciliation process between Department and FWS records in October 2009 to address the prior audit issue, which identified significant acreage differences, but the Department is awaiting guidance from FWS. FWS officials stated that they need additional resources to resolve this issue. Without reconciliation, neither the Department nor FWS can ensure that lands acquired under the Program are being used for their intended purposes.

For example, in May 2013, the Department informed FWS of an unauthorized disposition (a 1978 exchange) and subsequent sale (in 2010) of grant-funded real property related to grant F-36-L-6. In 1964, the Department acquired the 35-acre Horseshoe Bend Mill Pond property, partially with grant funds. To address an encroachment, in 1978, the Department, without FWS approval, exchanged 4.73 of these acres for a 6.4-acre parcel owned by the encroaching landowner (Gardena Fishing Access Site). In July 2010, the Department sold the 6.4-acre parcel without FWS approval to Boise County for $125,255.

We reported a similar condition in our prior audit report (No. R-GR-FWS-0006-2008, Recommendation D). Therefore, we are repeating the applicable recommendation from that report. Implementation of the repeat recommendation will be tracked under the resolution process for the prior audit report.

**Recommendation**

**Repeat Recommendation:**

We recommend that FWS ensure that the Department reconciles its real property records with those of FWS.

**New Recommendation:**

We recommend that FWS require the Department to certify that grant-funded real property is being used for its intended purposes.
**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 (see Appendix 3).

**D. Unsupported License Certification**

To ensure that the Department receives an equitable apportionment of Program funds, the Department must certify the number of annual hunting and fishing licenses purchased. FWS uses the Department’s certification data to apportion Program funds to the Department.

Federal regulations (50 C.F.R. § 80.35(b)(1)) require that to include multiyear licenses in its annual certifications, the Department must receive net revenue from a multiyear license that is in close approximation to the net revenue received for an annual license each year during the license period.

Our review determined that the Department included multiyear license holders in its 2012 certification data without verifying whether it had received sufficient net revenues to validate the certification. Specifically, the Department had not analyzed revenue received from individual, multiyear licenses to determine how many years these licenses could be included in the certifications.

According to a Department official, the Department did not interpret the regulations to require analysis of individual, multiyear license revenue streams to support inclusion in the certifications. As a result, the Department may have received excess apportionment of Program funds.

We reported this finding in our draft report and recommended that FWS and the Department work to resolve the matter. We then discussed our concerns with FWS officials. FWS acknowledged that—

1) States have varying interpretations of multiyear license certification;
2) Federal regulations (50 C.F.R. § 80.35(e)) requiring agencies to obtain FWS approval of their proposed technique to decide how many multiyear license holders remain alive in the certification period has not been implemented; and
3) States needs additional Program guidance.
As such, we determined that a finding specific to the State of Idaho would be inappropriate at this time, and we did not issue a formal recommendation in this final audit report.

**Department Response**
Department officials stated that they believe their current license certification process complies with Federal regulations.

**FWS Response**
After initially concurring with our finding and recommendation, FWS regional officials recognized that these concerns pertain to a number of States and that additional Program guidance is needed.

**OIG Comments**
Based on the Department’s and FWS’ responses and subsequent discussions, we will address this issue in a management advisory to FWS suggesting it—

- review Program guidance and clarify requirements regarding multiyear licenses to ensure that individual license revenues are accounted for, either directly or through statistical modeling; and
- review of certification methodologies as required by 50 C.F.R. § 80.35(e), or revise the regulation to identify when such review would be required.
## Appendix 1

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

<table>
<thead>
<tr>
<th>SFY 2011 and 2012 iFAIMS Grant Number</th>
<th>FWS Financial and Business Management Number</th>
<th>Total Grant Amount</th>
<th>Claimed Costs</th>
<th>Unsupported Costs</th>
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Appendix 2

State of Idaho
Department of Fish and Game
Sites Visited

Headquarters
Boise

Regional Offices
Magic Valley: Jerome
Southeast: Pocatello
Southwest: Nampa

Hatcherries
Hagerman
Nampa

Wildlife Management Areas
Charcoal Creek
C.J. Strike
Cecil D. Andrus
Camas Prairie Centennial Marsh
Hagerman
Niagara Springs
Sterling

Nature Center
Morrison Knudsen Nature Center

Wildlife Bureau
Wildlife Health Laboratory

Fisheries Bureau
Nampa Fisheries Research

Lakes and Reservoirs
Caldwell Ponds
Camas Pond #1
Crane Falls
Edson Fichter Pond
Loveridge Bridge
Oster Lakes
Wilson Springs Ponds
Appendix 3

State of Idaho  
Department of Fish and Game  
Status of Audit Findings and Recommendations

<table>
<thead>
<tr>
<th>Recommendations</th>
<th>Status</th>
<th>Action Required</th>
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</thead>
</table>
| A.1, A.2, B, C  | We consider the recommendations resolved but not implemented.  
FWS regional officials concurred with the findings and recommendations and will work with the Department on a corrective action plan. | Based on the FWS response, the corrective action plan should include specific action(s) taken or planned to address the recommendations, targeted completion dates, title(s) of the official(s) responsible for implementing the action taken or planned, and verification that FWS headquarters officials reviewed and approved of actions taken or planned by the Department. We will refer any unimplemented recommendations by August 14, 2014, to the Assistant Secretary for Policy, Management and Budget for implementation tracking. |
| C (Repeat recommendation) | We consider this recommendation (Recommendation D from our prior report, No. R-GR-FWS-0006-2008) resolved but not implemented.  
The Assistant Secretary for Policy, Management and Budget considers this recommendation resolved but not implemented. | Provide documentation to the Assistant Secretary for Policy, Management and Budget regarding the implementation of this recommendation. |
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.

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