



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, 2013 Through June 30, 2015




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INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

APR 27 2016

Memorandum

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

From: Charles Haman 
Director, Grant Audits

Subject: Final Audit Report – 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, 2013 Through June 30, 2015
Report No. 2016-EXT-002

This report presents the results of our audit of costs claimed by the State of Georgia, Department of Natural Resources, 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 \$81.9 million on 49 grants that were open during the State fiscal years that ended June 30, 2014, and June 30, 2015 (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 did not identify any reportable conditions. We therefore do not require a response to this audit report.

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 Tim Horsma, Program Audit Coordinator, at 916-978-5668; or me at 303-236-9243.

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 (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 they earn using grant funds.

Objectives

We conducted this audit to determine if the State of Georgia, Department of Natural Resources (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 \$81.9 million on the 49 grants open during the State fiscal years (SFYs) that ended June 30, 2014, and June 30, 2015 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Wildlife Resources Division Headquarters in Social Circle, and visited two additional headquarters locations, four regional offices, two centers, six wildlife management areas, five shooting/archery ranges, three fish hatcheries, three public fishing areas, and two boat ramps (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 believe that the

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

evidence obtained 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 11, 2007, we issued "U.S. Fish and Wildlife Service Federal Assistance Program Grants Awarded to the State of Georgia, Department of Natural Resources From July 1, 2003 Through June 30, 2005" (R-GR-FWS-0002-2006). There were nine open recommendations in this report.

On July 8, 2011, we issued "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" (R-GR-FWS-0004-2011). There were 11 recommendations in this report, and 9 were still open at the time the final report was published.

We followed up on all recommendations in both reports and found that the U.S. Department of the Interior, Office of the Assistant Secretary for Policy, Management and Budget considered the recommendations resolved and implemented.

We reviewed the single audit report for SFY 2014, which did not contain 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. This report contains no reportable findings or recommendations, and we require no further action.

Appendix I

State of Georgia
Department of Natural Resources
Grants Open during the Audit Period
July 1, 2013, Through June 30, 2015

Grant Number	Grant Amount	Claimed Costs
Fish		
F13AF00058	\$5,640,000	\$6,785,968
F13AF00245	228,784	198,396
F13AF00611	145,624	146,227
F13AF00738	1,224,748	1,148,057
F13AF00789	5,914,000	7,416,064
F13AF00795	29,600	22,200
F13AF00796	16,000	12,000
F13AF00798	690,000	831,427
F13AF00799	192,000	253,609
F13AF00800	246,600	154,345
F13AF00875	54,667	62,217
F13AF00910	332,440	493,876
F13AF01024	390,116	712,088
F13AF01152	2,038,000	1,971,234
F14AF00061	105,900	77,664
F14AF00885	1,160,000	1,043,341
F14AF01032	16,000	16,472
F14AF01034	29,600	22,200
F14AF01057	5,603,000	4,494,991
F14AF01058	690,000	348,816
F14AF01059	192,000	210,370
F14AF01105	322,774	288,661
F14AF01111	330,612	298,164
F14AF01133	48,000	48,576
F14AF01148	154,360	157,397
Wildlife		
F09AF00125	550,000	576,641
F10AF00289	300,894	310,967
F10AF00345	104,000	104,000
F10AF00352	610,559	610,574
F11AF00660	432,604	433,161
F11AF00665	286,550	241,844
F11AF00672	266,667	98,924
F11AF00732	9,056,783	9,335,810
F11AF00755	\$4,400,000	\$2,455,975

Grant Number	Grant Amount	Claimed Costs
Wildlife		
F11AF00866	319,073	228,823
F12AF00632	320,000	329,271
F12AF00822	1,795,000	2,055,922
F12AF00908	12,000,000	13,520,868
F13AF00668	10,930,000	14,024,664
F13AF00669	308,777	340,028
F13AF00681	1,952,000	2,079,213
F13AF00765	3,126,667	476,849
F14AF00257	366,133	118,316
F14AF00744	13,264,920	5,175,565
F14AF00794	319,680	240,899
F14AF00796	1,949,176	1,320,000
F14AF00798	1,671,421	318,372
F14AF00908	300,321	54,252
F15AF00027	1,070,000	200,000
Total	\$91,496,050	\$81,865,298

Appendix 2

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

Headquarters

Central Office, Office of Administrative Services
Coastal Resources Division
Wildlife Resources Division Headquarters

Regional Offices

Game Management Region 1
Game Management Region 6
Law Enforcement Region 1
Law Enforcement Region 7

Centers

Charlie Elliott Wildlife Center
Go Fish Georgia Visitors Center

Wildlife Management Areas

Clybel
Horse Creek
Lake Seminole
Paulding Forest
Sheffield
Silver Lake

Shooting/Archery Ranges

Cedar Creek Shooting Range
Clybel Wildlife Management Area Archery Range
Clybel Shooting Range
Flat Creek Public Fishing Area Archery Range
Georgia Southern University Shooting Sports Education
Center

Fish Hatcheries

Bowen's Mill
Summerville
Walton

Public Fishing Areas

Flat Creek

Marben

Paradise

Boat Ramps

Flat Creek Public Fishing Area

Paradise Public Fishing Area

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