



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

**U.S. Fish and Wildlife Service Grants
Awarded to the State of Utah, Department of
Natural Resources, Division of Wildlife
Resources, From July 1, 2017, Through June
30, 2019, Under the Wildlife and Sport Fish
Restoration Program**



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

JUN 15 2021

Memorandum

To: Martha Williams
Principal Deputy Director, Exercising the Delegated Authority of the Director,
U.S. Fish and Wildlife Service

From: Amy R. Billings *Amy R Billings*
Regional Manager, Central Region

Subject: Final Audit Report – *U.S. Fish and Wildlife Service Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources From July 1, 2017, Through June 30, 2019, Under the Wildlife and Sport Fish Restoration Program*
Report No. 2020-CR-024

This report presents the results of our audit of costs claimed by the Utah Department of Natural Resources, Division of Wildlife Resources (Division) under grants awarded by the U.S. Fish and Wildlife Service (FWS) through the Wildlife and Sport Fish Restoration Program. We conducted this audit to determine whether the Division used grant funds and State hunting and fishing license revenue for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. The audit period included claims totaling \$66.1 million on 76 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019.

We found that the State generally ensured that grant funds and hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, issues with subawards. We found control deficiencies with the Division's subrecipient determination, subaward reporting, and subaward agreement elements.

We provided a draft of this report to the FWS. The FWS concurred with the six recommendations and will work with the Division to implement corrective actions. The full responses from the Division and the FWS are included in Appendix 3. We list the status of the recommendations in Appendix 4.

Please provide us with a corrective action plan based on our recommendations by September 13, 2021. The plan should provide information on actions taken or planned to address each recommendation, as well as target dates and titles of the officials responsible for implementation. Please send your response to aie_reports@doioig.gov.

We will refer the recommendations not implemented at the end of 90 days to the Office of Policy, Management and Budget to track their implementation and report to us on their status.

In addition, we will notify Congress about our findings and we will report semiannually, as required by law, on actions you have taken to implement the recommendations and on recommendations that have not been implemented. We will also post a public version of this report on our website.

If you have any questions, please contact me at 303-236-9243.

Contents

Introduction.....1

 Objective.....1

 Background.....1

Results of Audit2

 Control Deficiencies2

Recommendations Summary8

Appendix 1: Scope and Methodology.....9

Appendix 2: Sites Reviewed.....12

Appendix 3: Responses to Draft Report13

Appendix 4: Status of Recommendations.....18

Introduction

Objective

In June 2016, we entered into an intra-agency agreement with the U.S. Fish and Wildlife Service (FWS) to conduct audits of State agencies receiving grant funds under the Wildlife and Sport Fish Restoration (WSFR) Program. These audits fulfill the FWS' statutory responsibility to audit State agencies' use of these grant funds.

The objective of this audit was to determine whether the Utah Department of Natural Resources, Division of Wildlife Resources (Division), used grant funds and State hunting and fishing license revenue for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements.

See Appendix 1 for details about our scope and methodology. See Appendix 2 for sites we reviewed.

Background

The FWS provides grants to States¹ through its WSFR Program for the conservation, restoration, and management of wildlife and sport fish resources. WSFR was established by the Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act.² The Acts and related Federal regulations allow the FWS to reimburse grantees a portion of eligible costs incurred under WSFR grants—up to 75 percent for States and up to 100 percent for the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. The reimbursement amount is called the Federal share. The Acts require that hunting and fishing license revenue be used only for the administration of State fish and wildlife agencies. In addition, Federal regulations require States to account for any income earned from grant-funded activities and to spend this income before requesting grant reimbursements.

¹ The Acts define the term "State" to include the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

² Formally known, respectively, as the Federal Aid in Wildlife Restoration Act, 16 U.S.C. § 669, as amended, and the Federal Aid in Sport Fish Restoration Act, 16 U.S.C. § 777, as amended.

Results of Audit

We determined that the State generally ensured that grant funds and hunting and fishing license revenue were used for allowable fish and wildlife activities and complied with applicable laws and regulations, FWS guidelines, and grant agreements. We noted, however, some issues with subawards. Specifically, we found control deficiencies with the Division's subrecipient determination, subaward reporting, and subaward agreement elements.

Control Deficiencies

WSFR Agreements Incorrectly Classified as Contracts

The Division incorrectly classified some of its WSFR agreements as contracts. Specifically, we reviewed 12 agreements that were classified as contracts and determined that 11 of them should have been classified as subawards.

According to 2 C.F.R. § 200.330, a non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. The regulation further states (2 C.F.R. § 200.330 (a)(5)) that a non-Federal entity would be classified as a subrecipient when it is using the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Additionally, 2 C.F.R. § 200.93 defines a subrecipient as a non-Federal entity that receives a subaward (as defined in § 200.92) from a pass-through entity to carry out part of a Federal program. Additionally, 2 C.F.R. § 200.330 (a) classifies this as a Federal assistance relationship with the subrecipient.

The purpose of 11 of the 12 contract agreements we reviewed was to execute part of a Federal award (see Figure 1). Furthermore, the activities outlined in the 11 agreements were for the management and restoration of wildlife under the Federal Aid in Wildlife Restoration Act (Pittman-Robertson Act) and not for procurement services typical of a contract.

Figure 1: Contract Agreements Carrying Out Part of a Federal Award

Grant Number	Title
F13AF00634	Determinants of Population Growth in Utah Moose
F15AF00496	The Effects of Habitat Treatments on Mule Deer in Utah
F15AF01319	Forest Grouse Management in Utah
F16AF00535	Does Drought Reduce Littoral Habitat and Tributary Connectivity Available to Bear Lake Fishes
F16AF00614	Sheeprock Sage Grouse Management Area Transplant Research
F16AF01100	Wildlife Habitat Research and Monitoring
F17AF00534	Eared Grebe Movements and Habitat Use on the Great Salt Lake
F17AF01286	Efficacy, Ecological Consequences, and Fishery Performance of Triploidy in Walleye (<i>Sander vitreus</i>) Fishery Management throughout the Intermountain West
F18AF00421	Eared Grebe Movements and Habitat Use on the Great Salt Lake
F19AF00042	Modeling Aquatic Habitat Suitability and Connectivity in Utah Rivers
F19AF00160	Neonate Deer and Elk Survival on the Book Cliffs Management Unit, Utah

The Division has contract monitors who determine whether a Federal award should be classified as a subaward or a contract. Division staff told us that each new contract has an assigned contract monitor and that the award determination has already been made when they receive it. When a contract monitor is unfamiliar with the determination process, Division staff refer them to the instructions on the form they use to make determinations. We found, however, that although some awards were classified correctly, contract monitors did not consistently make the appropriate determinations in all cases, suggesting that guidance beyond the form’s instructions is necessary. The instructions on the form are not clear on how to make the determinations and do not require contract monitors to provide a justification for their determination.

Not classifying the agreement appropriately as a contract or a subaward prevents the Division from appropriately applying the subaward’s rules and regulations.

Recommendations

We recommend that the FWS work with the Division to:

1. Develop and implement detailed guidance for determining how Federal awards should be classified, including requiring justifications for determinations
2. Ensure staff members are trained in how to make determinations

Public Reporting of Subawards

The Division is required to file a subaward report in the public database at www.fsrs.gov for any subaward greater than \$25,000. The reports are then posted to the USA Spending.gov website as part of the Federal Funding Accountability and Transparency Act (FFATA). Of the 15 subawards reviewed during our audit period, State fiscal years (SFYs) 2018 and 2019, 12 were greater than \$25,000, but only 9 were reported, as required. Three awards were not reported (see Figure 2).

Figure 2: Unreported Subawards

Grant Number	Subrecipient	Subaward Title	Subaward Amount (\$)
F15AF00574	Parks and Rec	Deer Creek Reservoir Courtesy Dock Replacement Phase II	92,171
F15AF01010	Utah Division of State Parks & Rec	Ross Creek Non-Motorized Boating Access Phase 1	133,449
F16AF01138	City of North Salt Lake	Jordan Riverboat Takeout	59,657
Total			\$285,277

Grant recipients who have been awarded a new Federal grant greater than or equal to \$25,000 are subject to the FFATA subaward reporting requirements. The prime awardee³ is required to file a FFATA subaward report by the end of the month that follows the month in which the prime recipient awards any subgrant greater than or equal to \$25,000. In accordance with 2 C.F.R. § 170, Appendix A, Paragraphs I.a.1 and I.a.2.i, Federal grantees must report each subaward action that obligates \$25,000 or more in Federal funds at www.fsrs.gov. This information is then posted on USA Spending.gov.

Although the Division reported 9 of the 12 subawards as required, it did not ensure that all subawards greater than \$25,000 were properly reported at www.fsrs.gov for posting on the

³ Grant recipients are considered as prime awardees by the FFATA.

USAspending.gov website. The Division staff responsible for publicly reporting subawards informed us that they were hired at the end of 2018, and although they were aware of the requirement, and had posted more recent subawards, they did not report the subawards that began prior to their start date with the Division.

Not reporting all subawards greater than \$25,000 creates a lack of transparency to the public on how Federal money was spent. In this case \$285,277 went unreported.

Recommendation
<p>We recommend that the FWS work with the Division to:</p> <ol style="list-style-type: none"> 3. Ensure all subawards greater than \$25,000 are publicly reported in compliance with the FFATA requirements, including Subaward Nos. F15AF00574, F15AF01010, and F16AF01138

Missing Elements in Subaward Agreements

We reviewed eight of the 15 subaward agreements (see Figure 3) and found that the Division did not include all the information required by Federal regulations.

Figure 3: Eight Agreements Reviewed

Grant No.	Title
F15AF01010	Ross Creek Nonmotorized Boating Access Phase 1
F16AF01317	Statewide Shooting Range Development, Co/SUSSPSSD Shooting Range Water Line
F17AF00011	Utah Lake State Park CXT Parking Improvements
F18AF00408	Jackson Flat Reservoir Boat Ramp and Parking Area
F18AF00444	Parking Lot Expansion and Boat Ramp Extension at Joes Valley Reservoir
F18AF00896	Lost Creek Reservoir Access Road Improvements
F18AF00897	Cougar Population Estimates, Movement, and Foraging Patterns in Utah
F19AF00011	Yuba State Park Oasis Dock Replacement

Federal regulations (2 C.F.R. § 200.331(a)) require pass-through agencies to ensure that each subaward agreement is clearly identified to the subrecipient, and that the subaward agreement includes the required elements at the time of award. If any elements change, the pass-through agencies should include the changes in a later subaward modification. When some of this information is not available, the pass-through agency should provide the best information available to describe the Federal award and subaward.

Sixteen required elements need to be included in the subrecipient subaward agreements. Only five elements (Elements 1, 6, 7, 8, and 15) were included in all eight agreements. Nine required elements were missing from the eight subaward agreements (see Figure 4).

Figure 4. Nine Required Elements Were Missing From Eight Subaward Agreements

Element Number	Element Name	No. of Grants Without This Element
1	Subrecipient name	0
2	Subrecipient's unique identity identifier	8
3	Federal Award Notification Number	8
4	Federal award date (date of the award to the pass-through entity from the Federal agency)	8
5	Subaward period of performance start and end dates	7
6	Amount of Federal funds obligated by this action by the pass-through entity	0
7	Total amount of Federal award committed to the subrecipient by the pass-through entity	0
8	Federal award project description	0
9	Name of the Federal awarding agency, pass-through entity, and contact information for the pass-through entity's awarding official	3
10	Catalog of Federal Domestic Assistance number and name	8
11	Identification of whether the award is for research and development	8
12	Indirect cost rate for the Federal award (including the de minimis rate, if applicable)	8
13	Requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes and the terms of the original grant award	8
14	The approved federally recognized indirect cost rate, or if none exists, a rate negotiated between the pass-through entity and the subrecipient, or a de minimis rate	8
15	A requirement that the pass-through entity and auditors have access to the subrecipient's records and financial statements	0
16	Appropriate terms and conditions concerning closeout of the subaward	8

The Division did not have policies and procedures outlining what is required of staff members responsible for issuing subawards, including the required elements that should be included in

each subaward agreement. Further, no mechanism was in place (such as a template or checklist) to ensure the contents of such agreements complied with Federal regulations.

If the Division is not in compliance with Federal and State requirements for administering subawards, it could be at risk of losing WSFR funds. It also increases the likelihood of non-compliance with both Federal and State requirements.

Recommendations

We recommend that the FWS work with the Division to:
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- | |
|--|
| <ol style="list-style-type: none">4. Amend currently open subaward agreements to include all necessary elements5. Develop and implement policies and procedures to ensure subaward agreements include the required elements6. Develop and implement a mechanism, such as a template or checklist, to ensure subaward agreements contain all the elements required by Federal regulations |
|--|

Recommendations Summary

We provided a draft of this report to the FWS for review. The FWS concurred with all six recommendations and will work with the Division to implement corrective actions. While the Division has already begun work to resolve the recommendations, the FWS did not identify any of the recommendations as implemented in its response to our draft report. Therefore, we consider all six recommendations resolved but not implemented. See Appendix 3 for the full text of the FWS' and the Division's responses; Appendix 4 lists the status of each recommendation.

We recommend that the FWS work with the Division to:

1. Develop and implement detailed guidance for determining how Federal awards should be classified, including requiring justifications for determinations
2. Ensure staff members are trained in how to make determinations
3. Ensure all subawards greater than \$25,000 are publicly reported in compliance with the FFATA requirements, including Subaward Nos. F15AF00574, F15AF01010, and F16AF01138
4. Amend currently open subaward agreements to include all necessary elements
5. Develop and implement policies and procedures to ensure subaward agreements include the required elements
6. Develop and implement a mechanism, such as a template or checklist, to ensure subaward agreements contain all the elements required by Federal regulations

Appendix 1: Scope and Methodology

Scope

We audited the Utah Department of Natural Resources, Division of Wildlife Resources (Division) use of grants awarded by the U.S. Fish and Wildlife Service (FWS) under the Wildlife and Sport Fish Restoration Program (WSFR). The audit period included claims totaling \$66.1 million on 76 grants that were open during the State fiscal years that ended June 30, 2018, and June 30, 2019.

Because of the COVID-19 pandemic, we could not complete our audit on site. We gathered data remotely and communicated with Division personnel via email, telephone, and video conferencing. We could not perform the equipment verification and review of grant projects specific to construction and restoration work in person and, therefore, relied on photographic evidence provided by Division personnel.

Methodology

We conducted this performance 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We assessed whether internal control was significant to the audit objective. We determined that the State's control activities and the following related principles were significant to the audit objectives.

- Management should design control activities to achieve objectives and respond to risks
- Management should design the entity's information system and related control activities to achieve objectives and respond to risks
- Management should implement control activities through policies

We tested the operation and reliability of internal control over activities related to our audit objective. Our tests and procedures included:

- Examining the evidence that supports selected expenditures charged to the grants by the Division
- Reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income

- Interviewing Division employees by telephone
- Reviewing equipment and other property using photographic evidence
- Determining whether the Division used hunting and fishing license revenue for the administration of fish and wildlife program activities
- Determining whether the State passed required legislation assenting to the provisions of the Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act
- Evaluating State policies and procedures for assessing risk and monitoring subawards
- Reviewing sites throughout the State (see Appendix 2 for a list of sites reviewed)

We found deficiencies in internal control resulting in our three findings, including misclassifying subrecipients, not reporting all subawards, and missing subaward agreement elements.

Based on the results of our initial assessments, we assigned a level of risk and selected a judgmental sample of transactions for testing. We used auditor judgment and considered risk levels relative to other audit work performed to determine the degree of testing performed in each area. Our sample selections were not generated using statistical sampling, and therefore we did not project the results of our tests to the total population of transactions.

This audit supplements, but does not replace, the audits required by the Single Audit Act Amendments of 1996. Single audit reports address controls over Statewide financial reporting, with emphasis on major programs. Our report focuses on the administration of the Utah fish and wildlife agency, and that agency's management of WSFR resources and license revenue.

Utah provided computer-generated data from its official accounting system and from informal management information and reporting systems. We tested the data by sampling expenditures and verifying them against WSFR reports and source documents such as purchase orders, invoices, and payroll documentation. While we assessed the accuracy of the transactions tested, we did not assess the reliability of the accounting system as a whole.

Prior Audit Coverage

OIG Audit Reports

We reviewed our last two audits of costs claimed by the Division on WSFR grants.⁴ We followed up on 18 recommendations from these reports and found that the U.S. Department of the Interior's Office of Policy, Management and Budget considered all 18 recommendations resolved and implemented.

State Audit Reports

We reviewed the single audit reports for SFYs 2018 and 2019 to identify control deficiencies or other reportable conditions that affect WSFR. In those reports, the Schedule of Expenditures of Federal Awards indicated \$35.7 million (combined) in Federal expenditures related to WSFR. The Division was identified as a major program in fiscal year 2018, with one finding for inadequate controls over capital asset inventory. The finding was resolved and implemented

⁴ Audit Report – *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources, From July 1, 2012, Through June 30, 2014* (Report No. 2015-EXT-009), dated September 19, 2016.

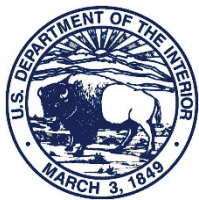
Audit Report – *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources, From July 1, 2006, Through June 30, 2008* (Report No. R-GR-FWS-0011-2009), dated January 29, 2010.

Appendix 2: Sites Reviewed

Headquarters	Salt Lake City
Central Region	Springville
Northern Region	Ogden
Northeastern Region	Vernal
Southern Region	Cedar City
Southeastern Region	Price
Subrecipients	Morgan County Washington County

Appendix 3: Responses to Draft Report

The U.S. Fish and Wildlife Service's response to our draft report follows on page 14. The Utah Department of Natural Resources, Division of Wildlife Resources' response to our draft report follows on page 16.



United States Department of the Interior

FISH AND WILDLIFE SERVICE
134 Union Blvd
Lakewood, Colorado 80228



In Reply Refer to:
FWS/IR05/IR07/WSFR

Memorandum

To: Regional Manager for Audits, Office of Inspector General, Central Region
(Attention: Amy R. Billings)

From: Chief, Wildlife and Sport Fish Restoration Programs, HERBERT JOSE
U.S. Fish and Wildlife Service, DOI Regions 5 and 7 JOSE Digitally signed by HERBERT JOSE
Date: 2021.04.22 10:43:46 -0600

Subject: Draft Audit Report on the U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Utah, Department of Natural Resources, Division of Wildlife Resources from July 1, 2017 through June 30, 2019 (Report No. 2020- CR-024).

This responds to your memorandum, dated March 15, 2021, requesting DOI Regions 5 and 7 Wildlife and Sport Fish Restoration Programs office (WSFR) comments on the subject Draft Audit Report (Draft). We have attached the Utah Division of Wildlife Resources (UDWR) response to the Draft. We have the following comments:

Control Deficiencies and Recommendations

WSFR Agreements Incorrectly Classified as Contracts

1. Develop and implement detailed guidance for determining how Federal awards be classified, including requiring justifications for determinations
2. Ensure staff members are trained in how to make determinations

Public Reporting of Subawards

3. Ensure all subawards greater than \$25,000 are publicly reported in compliance with the FFATA requirements, including Subaward Nos. F15AF00574, F15AF01010, and F16AF01138

INTERIOR REGION 5
MISSOURI BASIN

KANSAS, MONTANA*, NEBRASKA, NORTH DAKOTA,
SOUTH DAKOTA

*PARTIAL

INTERIOR REGION 7
UPPER COLORADO RIVER BASIN

COLORADO, NEW MEXICO, UTAH, WYOMING

Missing Elements in Subaward Agreements

4. Amend currently open subaward agreements to include all necessary elements
5. Develop and implement policies and procedures to ensure subaward agreements include the required elements
6. Develop and implement a mechanism, such as a template or checklist, to ensure subaward agreements contain all the elements required by Federal regulations

We have discussed the control deficiencies with the Division and concur with the above recommendations in the draft audit report. We will work with the Division to prepare a draft corrective action plan. We have attached a copy of the Division's response to the draft audit report contained in their March 23, 2021 letter to our office. We will consider the Division's response in the corrective action plan.

If you have any questions regarding our response to the draft audit report, please contact Maria Sanchez Maes at (303) 236-8185 or me at (303) 236-4411.

Attachments

cc: Ord Bargerstock, Compliance Lead, Branch of Policy and Compliance,
Wildlife and Sport Fish Restoration Program, HQ

INTERIOR REGION 5 MISSOURI BASIN

KANSAS, MONTANA*, NEBRASKA, NORTH DAKOTA,
SOUTH DAKOTA

*PARTIAL

INTERIOR REGION 7 UPPER COLORADO RIVER BASIN

COLORADO, NEW MEXICO, UTAH, WYOMING



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Department of Natural Resources

BRIAN C. STEED
Executive Director

Division of Wildlife Resources

J. RORY REYNOLDS
Division Director

March 23, 2021

Steve Jose
US Fish and Wildlife Service, Region 6
134 Union Blvd
Lakewood, CO 80228

Dear Steve,

The Utah Department of Natural Resources, Division of Wildlife Resources (UDWR) concurs to the audit findings and has made good faith effort to rectify all findings.

In regards to the control deficiencies found with UDWR's subrecipient determination subaward reporting, and subaward agreement elements, the UDWR was not aware that the agreements with institutions of higher learning must be classified as subrecipients. Following the audit and prior to receiving the draft audit the UDWR has reclassified the awards mentioned in the audit and collected all needed paperwork to update those agreements. The USFWS "Third-Party Determination-Management Guide" (attachment 1) has been provided to all UDWR personnel for guidance on classifications and UDWR staff are also available to help answer any further questions that may arise in the future.

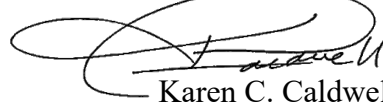
In regards to the public reporting of subawards the UDWR began public reporting of subawards for all new awards as of 7/1/2017 as part of the Federal Funding Accountability and Transparency Act (FFATA). The UDWR was unaware that the reporting was for any open awards as of the beginning of the state's fiscal year 2018. We have now reported on the grants that were noted in the audit finding (attachments 2-4) and will continue to ensure that all subawards greater than \$25,000 will be publicly reported in compliance with FFATA requirements.

In regards to the missing elements in subaward agreements, the UDWR has had staff turnover and miscommunication within the division that has diminished the knowledge about the Federal requirements needed in subaward agreements. Now, with greater understanding, the UDWR has amended all open subaward agreements to include all necessary elements. We have developed new forms (attachment 5) and implemented procedures (attachment 6) to ensure all subaward agreements will include the federally required elements.



We appreciate the thorough and professional nature of your audit staff, and for helping us identify areas where we can improve and protect our shared wildlife stewardship.

Sincerely,



Karen C. Caldwell
Federal Aid Coordinator, Utah Division of Wildlife
Resources

Enclosures

cc. Rory Reynolds, Director, Utah Division of Wildlife Resources
Kenny Johnson, Chief Administrative Services, Utah Division of Wildlife Resources
Linda Braithwaite, Financial Manager, Utah Division of Wildlife Resources

Appendix 4: Status of Recommendations

Recommendation	Status	Action Required
1 – 6	<p>Resolved but not implemented:</p> <p>U.S. Fish and Wildlife Service (FWS) regional officials concurred with these recommendations and will work with staff from the Utah Department of Natural Resources, Division of Wildlife Resources to develop and implement a corrective action plan.</p>	<p>Complete a corrective action plan that includes information on actions taken or planned to address the recommendations, target dates and titles of the officials responsible for implementation, and verification that FWS headquarters officials reviewed and approved the actions the State has taken or planned.</p> <p>We will refer the recommendations not implemented at the end of 90 days (after September 13, 2021) to the Assistant Secretary for Policy, Management and Budget to track implementation.</p>

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.



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- 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