



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

**INDEPENDENT AUDITORS’
BIENNIAL REPORT ON THE AUDIT OF
EXPENDITURES AND OBLIGATIONS
USED BY THE SECRETARY OF THE
INTERIOR IN THE ADMINISTRATION OF
THE WILDLIFE AND SPORT FISH
RESTORATION PROGRAMS
IMPROVEMENT ACT OF 2000 FOR
FISCAL YEARS 2015 THROUGH 2016**

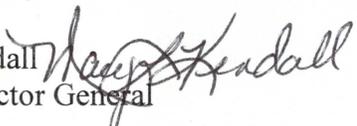


**OFFICE OF
INSPECTOR GENERAL**
U.S. DEPARTMENT OF THE INTERIOR

Memorandum

AUG 07 2017

To: Greg Sheehan
Acting Director, U.S. Fish and Wildlife Service

From: Mary L. Kendall 
Deputy Inspector General

Subject: Independent Auditors' Biennial Report on the Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for Fiscal Years 2015 Through 2016
Report No. 2016-FIN-074

Introduction

This memorandum transmits the report prepared by Joachim Group CPAs & Consultants, LLC, for its audit of the expenditures and obligations used by the Secretary of the Interior in the administration of the Wildlife and Sport Fish Restoration Programs under the Improvement Act of 2000, Public Law 106-408, for fiscal years 2015 through 2016. The U.S. Fish and Wildlife Service (FWS) administers programs covered by the Act.

Under a contract issued by FWS and monitored by the Office of Inspector General (OIG), Joachim Group, an independent public accounting firm, performed the required audit of the expenditures and obligations for fiscal years 2015 through 2016. The contract required that the audit be performed in accordance with the Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States.

Results of Independent Audit

In its biennial audit report, dated April 25, 2017, Joachim Group identified deficiencies resulting from ineffective internal controls and noncompliance related to certain unallowable costs. The report contains 10 recommendations that, if implemented, should resolve the findings.

Evaluation of Joachim Group Audit Performance

To ensure the quality of the audit work performed, the OIG—

- reviewed Joachim Group’s approach to and planning of the audit;
- evaluated the qualifications and independence of the auditors;
- monitored the progress of the audit at key points;
- participated in periodic meetings with FWS management and Joachim Group to discuss audit progress, findings, and recommendations;
- reviewed Joachim Group’s audit report; and
- performed other procedures we deemed necessary.

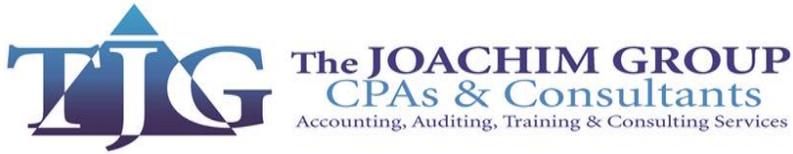
Joachim Group is responsible for the attached report and conclusions expressed therein. We do not express an opinion on the findings and recommendations or on Joachim Group’s conclusions regarding effectiveness of internal controls or compliance with laws and regulations.

Report Distribution

The legislation creating the OIG 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.

As required by the Act, this report was transmitted to the Secretary and the Deputy Inspector General on May 16, 2017, and has been transmitted to the appropriate Senate and House of Representative chairpersons. We appreciate the courtesies and cooperation extended to Joachim Group by FWS staff during the audit. If you have any questions regarding the report, please contact me at 202-208-5745.

Attachment



May 16, 2017

The Honorable Mary L. Kendall
Deputy Inspector General
U.S. Department of the Interior
1849 C Street, N.W., MS 4428
Washington, DC 20240

Dear Deputy Inspector General Kendall,

Please find enclosed the final report titled "Performance Audit of Expenditures and Obligations Used by the Secretary of the Interior in Administering the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, Public Law 106-408 for Fiscal Years 2015 and 2016", dated April 25, 2017 for the U.S. Department of Interior.

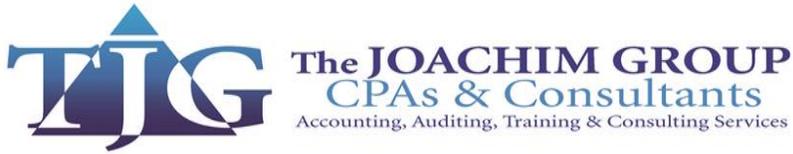
Please contact me if you have any questions or comments relative to the enclosed.

Sincerely,

The Joachim Group CPAs & Consultants, LLC

Curtis P. Joachim, CPA, MBA
Director





May 16, 2017

The Honorable Ryan Zinke
Secretary
U. S. Department of the Interior
1849 C Street, N.W., MS 7328
Washington, DC 20240

Dear Secretary Zinke,

Please find enclosed the final report titled "Performance Audit of Expenditures and Obligations Used by the Secretary of the Interior in Administering the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, Public Law 106-408 for Fiscal Years 2015 and 2016", dated April 25, 2017 for the U.S. Department of Interior.

Please contact me if you have any questions or comments relative to the enclosed.

Sincerely,

The Joachim Group CPAs & Consultants, LLC

Curtis P. Joachim, CPA, MBA
Director





The Joachim Group CPAs & Consultants, LLC

Certified Public Accountants & Management Consultants

DMBE-Certified Small Business, Service Disabled Veteran Owned Small Business

Performance Audit of Expenditures and Obligations Used by the Secretary of the Interior in Administering the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, Public Law 106-408 for Fiscal Years 2015 and 2016



Prepared for:

**The U.S. Department of the Interior
Office of Inspector General**

Prepared by:

**The Joachim Group CPAs & Consultants, LLC
210 7th St.
Salem, VA 24153**

As of Date: April 25, 2017

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1. EXECUTIVE SUMMARY

April 25, 2017

The Honorable Ryan Zinke
The Secretary of Interior
1849 C Street, N.W., Mail Stop 7328
Washington, DC 20240

The Honorable Mary Kendall
Deputy Inspector General
U.S. Department of the Interior
1849 C Street, N.W., Mail Stop 4428
Washington, DC 20240

Secretary and Deputy Inspector General:

This report presents the results of our work to address the performance audit objective relative to expenditures and obligations used by the Secretary in administering the Wildlife and Sport Fish Restoration (WR/SFR) Programs Improvement Act of 2000 (hereinafter called the Act), Public Law 106-408, for fiscal years (FYs) 2015 and 2016. We performed our audit work from August 1, 2016 through January 31, 2017, and our results are as of April 25, 2017.

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 conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusion based on our audit objective.

The objective of our work was to determine whether expenditures and obligations used by the Secretary as reported by the U.S. Fish and Wildlife Service (FWS) in administering the Act for FYs 2015 and 2016 were appropriate, adequately supported by appropriate documentation, and complied with administrative requirements of the Act.

FWS's system of internal controls was effective to ensure that all costs were adequately supported by appropriate documentation. However, controls weren't effective in ensuring that all non-payroll costs were appropriate and complied with the Act's administrative requirements. We identified findings relating to cost allocation and recording, as well as non-compliance related to certain unallowable costs. Specifically:

1. Internal controls weren't operating effectively to ensure that non-payroll costs were accurately recorded. In particular:



- One of 108 transactions sampled for 2015 for non-payroll transactions was posted to the wrong grant program.
 - Three of 108 transactions for travel for 2015 weren't allocated between the appropriate grant programs.
 - One of 108 transactions for travel for 2015 was posted to the wrong grant program.
 - Two of 118 transactions for travel for 2016 weren't allocated between the appropriate grant programs.
 - Two transactions for travel for 2016 were posted to the wrong grant programs.
2. Policy and procedures weren't effective to ensure full compliance with Act provisions and to ensure that funds for WR/SFR programs would be used only for purposes allowable by the Act. We identified these instances of non-compliance:
- FWS's practice for charging personnel time didn't fully comply with provisions of the Act. These provisions limit personnel who can charge time to the Act to only full-time staff members who spend 100 percent of their time managing the Act or part-time staff members who do so for at least 20 hours a week (repeat finding).
 - \$559 allocated to the Act for support costs wasn't allowed because the funds weren't directly attributable to administering the Act.
 - \$332,952 allocated to the Act for overhead by regions wasn't allowed because the funds were either already assessed or should have been assessed to the Act by FWS HQ through its cost allocation methodology process.
 - \$2,075 in travel costs weren't allowed because they didn't directly relate to managing WR/SFR grants.
 - \$38,231 in travel costs weren't appropriate because they included personal travel at government expense.

FWS continued its efforts to strengthen controls and comply with the Act's provisions through training, monitoring, and other management initiatives. Continued diligence is required for full compliance and to ensure that funds for the programs are used only for purposes allowable by the Act.

This performance audit didn't constitute an audit of financial statements in accordance with government auditing standards. The Joachim Group wasn't engaged to and didn't render an opinion on the Department of the Interior's or FWS's internal controls over financial reporting or over financial management systems (for purposes of the Office of Management and Budget's Circular No. A-127, *Financial Management Systems*, dated July 23, 1993, as revised). The Joachim Group cautions that projecting the results of our evaluation to future periods is subject to the risks that controls may become inadequate because of changes in conditions or because compliance with controls may deteriorate.

Sincerely,

The Joachim Group

Salem, Virginia
April 25, 2017

2. BACKGROUND

Wildlife Restoration and Sport Fish Restoration (WR/SFR) programs are the responsibility of the Secretary of the Interior as per the Pittman-Robertson Wildlife Restoration Act (16 U.S.C. 669 et seq.) and the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777 et seq., except 777e-1 and g-1). The Secretary delegated administration of these two Acts to the Fish and Wildlife Service (FWS). The Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 (hereinafter called the Act) established requirements and restrictions concerning the use of funds for expenses for administration and delineated that expenses be limited to 12 specific cost categories as outlined below:

U.S.C. Title 16, Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states, “The Secretary of the Interior may use available amounts under section 669c(a)(1) of this title only for expenses for administration that directly support the implementation of this chapter that consist of:

- (1) Personnel costs of employees who directly administer this chapter on a full-time basis;
- (2) Personnel costs of employees who directly administer this chapter on a part-time basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this chapter, as those hours are certified by the supervisor of the employee;
- (3) Support costs directly associated with personnel costs authorized under paragraphs (1) and (2), excluding costs associated with staffing and operation of regional offices of the United States Fish and Wildlife Service and the Department of the Interior other than for the purposes of this chapter;
- (4) Costs of determining under section 669e(a) of this title whether State comprehensive plans and projects are substantial in character and design;
- (5) Overhead costs, including the costs of general administrative services, that are directly attributable to administration of this chapter and are based on:
 - (A) Actual costs, as determined by a direct cost allocation methodology approved by the Director of the Office of Management and Budget for use by Federal agencies; and (B) in the case of costs that are not determinable under subparagraph (A), an amount per full-time equivalent employee authorized under paragraphs (1) and (2) that does not exceed the amount charged or assessed for costs per full-time equivalent employee for any other division or program of the United States Fish and Wildlife Service;
- (6) Costs incurred in auditing, every 5 years, the wildlife and sport fish activities of each State fish and game department and the use of funds under section 669e of this title by each State fish and game department;
- (7) Costs of audits under subsection (d) of this section (the Act);
- (8) Costs of necessary training of Federal and State full-time personnel who administer this chapter to improve administration of this chapter;
- (9) Costs of travel to States, territories, and Canada by personnel who:
 - (A) Administer this chapter on a full-time basis for purposes directly related to administration of State programs or projects; or
 - (B) Administer grants under sections 669e, 669h-1, or 669h-2 of this title;
- (10) Costs of travel outside the United States (except travel to Canada) by personnel who administer this chapter on a full-time basis for purposes that directly relate to administration of

this chapter and that are approved directly by the Assistant Secretary for Fish and Wildlife and Parks;

(11) Relocation expenses for personnel who, after relocation, will administer this chapter on a full-time basis for at least 1 year, as certified by the Director of the United States Fish and Wildlife Service at the time at which the relocation expenses are incurred; and

(12) Costs to audit, evaluate, approve, disapprove, and advise concerning grants under sections 669e, 669h-1, and 669h-2 of this title.”

The established spending levels to administer the Act were \$21,548,000 for FY 2015 and \$21,696,000 for FY 2016. Actual expenses reported by FWS in its Report to Congress for these fiscal years are detailed in the next two tables.

Costs for FY 2015

(In thousands of dollars)

Unaudited

Costs Distributed by Improvement Act Category (Section 133(c)(1))		Wildlife Restoration	Sport Fish Restoration	Total
1	Personnel working full time to administer the Act (salary plus benefits)	\$5,901	\$6,475	\$12,376
2	Personnel working part time to administer the Act (salary plus benefits)	32	25	57
3	Support costs for personnel	1,416	1,219	2,635
4*	Determining substantiality of character and design of State plans and projects	0	0	0
5a	Overhead—based on actual costs	446	496	942
5b	Overhead—based on full-time equivalent (FTE)	857	1,068	1,925
6	Audits of States	1,038	1,038	2,076
7	Audits of administration expenses	0	0	0
8	Training of Federal and State full-time personnel	61	61	122
9	Travel to the States, territories, Canada	373	317	690
10	Travel outside of the United States	3	4	7
11	Relocation of personnel	273	46	319
12*	Audit, evaluate, approve, etc., concerning grants under sections 6, 10, 11	0	0	0
FY 2015 Costs to Administer the Act Under P.L. 106-408		\$10,400	\$10,749	\$21,149

*Note: Categories 4 and 12 aren't tracked separately. Costs for these administrative activities are included primarily in categories 1 and 9.

Costs for FY 2016
(In thousands of dollars)
Unaudited

Costs Distributed by Improvement Act Category (Section 133(c)(1))		Wildlife Restoration	Sport Fish Restoration	Total
1	Personnel working full time to administer the Act (salary plus benefits)	\$6,186	\$6,117	\$12,303
2	Personnel working part time to administer the Act (salary plus benefits)	57	43	100
3	Support costs for personnel	1,197	1,202	2,399
4*	Determining substantiality of character and design of State plans and projects	0	0	0
5a	Overhead—based on actual costs	482	524	1,006
5b	Overhead—based on FTE	1,054	1,316	2,370
6	Audits of States	1,300	0	1,300
7	Audits of administration expenses	50	50	100
8	Training of Federal and State full-time personnel	57	38	95
9	Travel to the States, territories, Canada	384	310	694
10	Travel outside of the United States	2	2	4
11	Relocation of personnel	17	5	22
12*	Audit, evaluate, approve, etc., concerning grants under sections 6, 10, 11	0	0	0
	FY 2016 Costs to Administer the Act Under P.L. 106-408	\$10,786	9,607	\$20,393

*Note: Categories 4 and 12 aren't tracked separately. Costs for these administrative activities are included primarily in categories 1 and 9.

3. OBJECTIVE, SCOPE, AND METHODOLOGY

3.1 Objective

To determine whether expenditures and obligations reported by FWS for administering the Act for FYs 2015 and 2016 were appropriate and according to criteria set forth in the Act.

3.2 Scope

The scope of this performance audit included expenditures and obligations incurred by the Secretary of the Interior in administering the Act for FYs 2015 and 2016. The Secretary has delegated administration of the Act to FWS; accordingly, FWS reports all related expenditures and obligations incurred.

3.3 Methodology

In planning the engagement, we interviewed FWS personnel involved in administering the Act, including personnel in Region 9, to understand administration processes and to identify relevant internal controls developed and operating at FWS in FYs 2015 and 2016.

For each fiscal year, we performed the following procedures to select a sample of items to subject to test work procedures. We obtained the electronic general ledger transaction detail of expenditures and obligations (transactional detail) reported by FWS and reconciled it without

material exception to the Report to Congress for the Administration of the Act to ensure the completeness of the population.

We selected a sample of 108 payroll transactions for FY 2015 and 116 payroll transactions for FY 2016 based on statistical sampling methods. We also selected a sample of 108 non-payroll transactions for FY 2015 and 118 non-payroll transactions for FY 2016 based on statistical methods. To gain additional assurances relating to travel, in addition to the payroll and non-payroll transactions, we selected a third sample of 108 and 118 transactions from 2015 and 2016, respectively, from the population of travel transactions. We used these sampling criteria to generate the sample size for each year:

- Attribute Sampling Method
- 1 Percent Expected Error Rate
- 5 Percent Tolerable Deviation Rate (Sampling Error)
- 95 Percent Confidence Level

We used data analytics software to determine the sample size and to generate a random sample of transactions from the population of expenses.

Payroll Controls Tested

We tested the following payroll controls:

- Control #1: Timesheet is signed and approved by the approving official.
- Control #2: Timesheet is reviewed and signed (verified) by the employee for each pay cycle.
- Control #3: Timesheet is validated by the timekeeper for each pay cycle.
- Control #4: Timesheet is reviewed and approved (certified) by the employee's supervisor for each pay cycle.
- Control #5: Timekeeper is on the list of authorized timekeepers.
- Control #6: Timesheet is charged correctly to 5110 Wildlife Restoration Administration and/or 9410 Sport Fish Restoration Administration for each pay cycle.
- Control #7: Certifiers are on the authorized official list.

Non-Payroll Controls Tested

We tested the following non-payroll controls where applicable:

- Control #1: An obligating document is properly kept.
- Control #2: The program approver reviews the acquisition request and signs it either electronically or manually.
- Control #3: The funds certifier reviews the Budget Tracking System and/or the Financial and Business Management System to confirm that funds are available for purchases. To document that funds are available, the funds certifier signs the acquisition request either electronically or manually.
- Control #4: The contracting officer is on the authorization list.
- Control #5: A contracting officer may only approve an acquisition request up to his or her warrant authority limit.

- Control #6: Procurement documents must be signed by the contractor and contracting officer.
- Control #7: The invoice amount agrees with purchase order, acquisition request, or contract.
- Control #8: A receipt of goods or services receipt is certified or a receiving document is signed.
- Control #9: Journal vouchers are adequately supported.
- Control #10: The cardholder has signed and dated his or her monthly statement verifying that the reconciliation has been performed and submits the statement to an approving official for review within 10 days of receipt.
- Control #11: The approving official reviews the cardholder's statement for activity and the appropriateness of charges. If approved, the statement is signed and dated after review within 10 days of receipt.
- Control #12: The payment is properly recorded.
- Control #13: The transaction is supported by proper and appropriate documentation.
- Control #14: The transaction is recorded for the correct amount.
- Control #15: The transaction is recorded in the correct period.
- Control #16: The transaction is recorded in the correct cost category.
- Control #17: The transaction is in a cost category allowed by the Act.
- Control #18: The cost charged is reasonable and appropriate under the Act.

For each sample item selected, we determined whether the identified relevant controls were operating effectively. We did this by reviewing supporting documentation, such as acquisition requests, purchase orders, invoices, personnel records, timesheets, and charge card statements.

To obtain additional assurances of FWS's compliance with the Act, we visited four of its nine regions (including HQ) and tested transactions for personnel costs, training costs, and overall cost allowability. In addition, we also tested overhead and relocation costs for all regions.

Personnel Costs

To test compliance with the Act's full-time provision, we extracted payroll costs for each region from the electronic general ledger transaction detail of expenditures and obligations for 2015 and 2016 by employee. We matched employees to a roster of WR/SFR employees for the region. During our visit to each region, we matched and interviewed personnel who were listed on the roster and personnel who charged time to the Act to determine whether they were actually performing work in support of the WR/SFR programs.

To test compliance with the part-time provision of the Act, we analyzed payroll hours for 2015 and 2016 and calculated average weekly hours worked. We requested explanations from the region for any employee who averaged fewer than 20 hours per week.

Training Costs

To test compliance with the Act's training expenses provisions, we extracted from the 2015 and 2016 general ledger all transactions with an object class for training. We provided the list to each region visited and obtained documentation to identify employees who received training and the purpose of that training.

Overhead and Common Program Services Costs

To test compliance with the Act's overhead provisions, we obtained reports from each region showing annual costs charged to the Act for 2015 and 2016 for all regions including HQ for overhead and common program services. We obtained breakouts of costs charged for overhead and common program services with explanations for each cost item and the allocation methodologies used to assess the WR/SFR programs for these overhead costs.

Relocation Costs

To test compliance with the Act's relocation cost provisions, we extracted from the 2015 and 2016 general ledger all transactions with an object class for relocation costs for all regions. We provided the list to each region and obtained documentation to identify the employee who was relocated to determine if he or she was a full-time WR/SFR employee.

Locations

We conducted fieldwork at the following locations:

- Region 1, Portland, Oregon
- Region 2, Albuquerque, New Mexico
- Region 8, Sacramento, California
- Region 9, HQ, U.S. FWS, Falls Church, Virginia

We conducted telephone interviews with personnel from the following locations:

- Region 3, Bloomington, Minnesota
- Region 4, Atlanta, Georgia
- Region 5, Hardly, Massachusetts
- Region 6, Lakewood, Colorado
- Region 7, Anchorage, Alaska

Reporting Phase

During the reporting phase, we:

- Determined whether expenditures and obligations used by the Secretary of the Interior as reported by FWS in administering the Act for FYs 2015 and 2016 were appropriate, adequately supported by appropriate documentation, and in accordance with criteria set forth in the Act;
- Performed independent referencing between work papers and the report;
- Identified any recommended actions that may be needed; and
- Reported on FWS's compliance with the Act.

4. RESULTS

Internal Control Procedures Results Summary

Internal controls were operating effectively to ensure that all costs were supported by proper and appropriate documentation. However, controls weren't effective to ensure that all costs were properly recorded and appropriate.

The following section summarizes the internal control exceptions we identified as a result of our procedures.

Payroll Expenditures for FYs 2015 and 2016

Our review of the 226 payroll transactions tested for 2015 and 2016 found 47 exceptions to the controls tested as shown in the following table.

Payroll Expenditure Exceptions for FYs 2015 and 2016						
FY 2015			FY 2016		Total	
Control	No. of Internal Control Exceptions	Error Rate (% of 108 Samples)	No. of Internal Control Exceptions	Error Rate (% of 118 Samples)	Total Internal Control Exceptions of 226 Samples	Error Rate (% of 226 Samples)
1	0	0	0	0	0	0
2	20	18.5	20	16.9	40	17.7
3	2	1.9	5	4.2	7	3.1
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	0	0	0	0	0	0
7	0	0	0	0	0	0
Total	22	20.3	25	21.2	47	20.8

Non-Payroll Expenditures for FYs 2015 and 2016

Our review of the 226 non-payroll transactions tested for 2015 and 2016 found 1 exception to the controls tested as shown in the following table.

Non-Payroll Expenditure Exceptions for FYs 2015 and 2016						
FY 2015			FY 2016		Total	
Control	No. of Internal Control Exceptions	Error Rate (% of 108 Samples)	No. of Internal Control Exceptions	Error Rate (% of 118 Samples)	Total Internal Control Exceptions of 226 Samples	Error Rate (% of 226 Samples)
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	0	0	0	0	0	0
7	0	0	0	0	0	0

Control	No. of Internal Control Exceptions	Error Rate (% of 108 Samples)	No. of Internal Control Exceptions	Error Rate (% of 118 Samples)	Total Internal Control Exceptions of 226 Samples	Error Rate (% of 226 Samples)
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	1	0.9	0	0	1	0.4
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15	0	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
Total	1	0.9	0	0	1	0.4

Travel Expenditures for FYs 2015 and 2016

Our review of the 226 travel transactions tested for 2015 and 2016 found 8 exceptions to the controls tested as shown in the next table.

Travel Expenditure Exceptions for FYs 2015 and 2016						
FY 2015			FY 2016		Total	
Control	No. of Internal Control Exceptions	Error Rate (% of 108 Samples)	No. of Internal Control Exceptions	Error Rate (% of 118 Samples)	Total Internal Control Exceptions of 226 Samples	Error Rate (% of 226 Samples)
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	0	0	0	0	0	0
7	0	0	0	0	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	4	3.7	4	3.4	8	3.5
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15	0	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
Total	4	3.7	4	3.4	8	3.5

Compliance Procedures Results Summary

This table summarizes compliance procedures exceptions we identified as a result of our testing.

Category	Obligated Amounts		Total Obligations	Unallowable/Questioned Costs		Total Unallowable/Questioned Costs
	2015	2016		2015	2016	
Payroll	\$12,433,000	\$12,403,000	\$24,836,000	\$0	\$0	\$0
Training	122,000	95,000	217,000	0	0	0
Overhead	2,867,000	3,376,000	6,243,000	144,469	189,042	333,511
Support	2,635,000	2,399,000	5,034,000	31,187	18,138	49,325
Audits	2,076,000	1,400,000	3,476,000	0	0	0
Relocation	319,000	22,000	341,000	0	0	0
Travel	697,000	698,000	1,395,000	0	0	0
Total	\$21,149,000	\$20,393,000	\$41,542,000	\$175,656	\$207,180	\$382,837

5 FINDINGS

5.1 Internal Controls

FWS's system of internal controls was generally effective to ensure all costs were supported by adequate documentation; however, improvements were needed to ensure that non-payroll costs, particularly travel, were properly recorded.

Payroll Expenditures

Results: Forty-seven of 226 samples, representing 21.0 percent of the sample of total transactions charged for payroll expenses in 2015 and 2016, had exceptions as shown in the following table.

Year	Number of Payroll Records Sampled	Number of Exceptions	Error Rate	Remarks
2015	108	20	18.5%	Timesheets were verified by the timekeeper instead of the employee
2015		2	1.9%	Timesheets were validated by the employee instead of by the timekeeper
2016	118	20	17.2%	Timesheets were verified by the timekeeper instead of the employee
2016		5	4.3%	Timesheets were validated by the employee instead of by the timekeeper
Total	226	47	21.0%	

QuickTime is FWS's official timekeeping system and all employees are required to use the web-based time and attendance system to record and code hours worked. Employees prepare and verify electronic timesheets in QuickTime on a biweekly basis; however, if an employee doesn't have computer access or is absent at the end of the pay period, it's an accepted practice for the timekeeper to prepare the electronic timesheet from office records.

After timesheets are verified, the timekeeper reviews and edits the timesheets (if necessary) to ensure that the hours and cost accounts are valid (that is, will be accepted by the payroll system); the timekeeper then validates the electronic timesheet. In the absence of the timekeeper, QuickTime allows the employee to validate the timesheet, but the system requires the supervisor to review and certify that an employee's hours stated in the timesheet are correct. An employee cannot certify his/her own employee record even if the employee has certifier access. Given that the process requires additional approvals after verification and validation before the record is locked for release and subsequent payment, the exceptions noted above were acceptable.

Non-Payroll Expenditures

We noted the following control exceptions in our sample of 565 transactions for 2015 and 2016:

Control #12: Was the transaction properly recorded?

FY 2015

Results: One of 108 transactions, representing 0.9 percent of total non-payroll transactions sampled for 2015, had exceptions, as shown in the next table.

Year	Sample Number	Amount	Total Cost	Exceptions
2015	14	\$70	\$1,027.41	Ohio Bio Diversity Conservation Partnership meeting should have been charged to State Wildlife Grant Program

There were no exceptions noted from our review of non-payroll transactions for 2016.

Travel

Results: We also noted inaccuracies in the recording of transactions in our review of travel expenditures for FYs 2015 and 2016. Four of the 108 transactions sampled (3.7 percent) for FY 2015 and four of 118 transactions sampled (3.4 percent) for FY 2016 weren't properly recorded as shown here:

Year	Sample Number	Amount	Exceptions
2015	7	\$257.20	Accounting for grants training wasn't allocated between WSFR programs.
2015	10	\$326.68	Advanced grants management training not allocated between WR/SFR programs.
2015	19	\$280.00	Great Lakes Regional Native American Fish & Wildlife conference should have been charged to Tribal Wildlife Grant Program.
2015	68	\$6.77	National fiscal training not allocated between WSFR programs.
2016	17	\$4.13	Review of grants for State Wildlife Grant Program should have been charged to State Wildlife Grant Program.
2016	19	\$8.26	Great Lakes Regional Native American Fish & Wildlife conference Should have been charged to Tribal Wildlife Grant Program.
2016	21	\$1,083.40	Field review of Wildlife Restoration Grants should have been split between Wildlife and State Wildlife Grant Program instead of Wildlife and Sportfish.
2016	28	\$100.50	Hunter Education should have been charged 100 percent to Wildlife and not split with Sportfish.

Training

We reviewed 100 percent of non-travel related expenditures for training paid by three of FWS's nine regions. This consisted of 71 transactions for \$50,410 for 2015 and 42 transactions for \$23,203 for 2016. All transactions were appropriate and correctly recorded.

Criteria:

U.S.C. Title 16, Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states, "The Secretary of the Interior may use available amounts under section 669c(a)(1) of this title only for expenses for administration that directly support the implementation of this chapter that consist of:

- (1) Personnel costs of employees who directly administer this chapter on a full-time basis;
- (2) Personnel costs of employees who directly administer this chapter on a part-time basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this chapter, as those hours are certified by the supervisor of the employee;
- (3) Support costs directly associated with personnel costs authorized under paragraphs (1) and (2), excluding costs associated with staffing and operation of regional offices of the United States Fish and Wildlife Service and the Department of the Interior other than for the purposes of this chapter;
- (4) Costs of determining under section 669e(a) of this title whether State comprehensive plans and projects are substantial in character and design;
- (5) Overhead costs, including the costs of general administrative services, that are directly attributable to administration of this chapter and are based on:
 - (A) Actual costs, as determined by a direct cost allocation methodology approved by the Director of the Office of Management and Budget for use by Federal agencies; and (B) in the case of costs that are not determinable under subparagraph (A), an amount per full-time equivalent employee authorized under paragraphs (1) and (2) that does not exceed the amount charged or assessed for costs per full-time equivalent employee for any other division or program of the United States Fish and Wildlife Service;
- (6) Costs incurred in auditing, every 5 years, the wildlife and sport fish activities of each State fish and game department and the use of funds under section 669e of this title by each State fish and game department;
- (7) Costs of audits under subsection (d) of this section;
- (8) Costs of necessary training of Federal and State full-time personnel who administer this chapter to improve administration of this chapter;
- (9) Costs of travel to States, territories, and Canada by personnel who:
 - (A) Administer this chapter on a full-time basis for purposes directly related to administration of State programs or projects; or
 - (B) Administer grants under sections 669e, 669h-1, or 669h-2 of this title;
- (10) Costs of travel outside the United States (except travel to Canada) by personnel who administer this chapter on a full-time basis for purposes that directly relate to administration of this chapter and that are approved directly by the Assistant Secretary for Fish and Wildlife and Parks;
- (11) Relocation expenses for personnel who, after relocation, will administer this chapter on a full-time basis for at least 1 year, as certified by the Director of the United States Fish and Wildlife Service at the time at which the relocation expenses are incurred; and

(12) Costs to audit, evaluate, approve, disapprove, and advise concerning grants under sections 669e, 669h-1, and 669h-2 of this title.”

Cause:

The increasing number of grants managed by the WR/SFR Programs presented a challenge for fiscal personnel to ensure that costs were properly allocated between programs. This was compounded when travel missions related to multiple programs or the employee performing the travel managed more than one grant program. Regions used varying methods and timing to allocate costs between programs, such as when travel authorizations were generated, after travel was completed, or at the end of the fiscal year. One region charged costs between the WR/SFR Programs on an alternating basis.

Effect:

As a result, 0.9 percent of non-payroll transactions sampled for FY 2015 incurred in administering the Act were incorrectly recorded. In addition, 3.5 percent of travel transactions reviewed in FYs 2015 and 2016 were also recorded incorrectly.

FWS acted to correct the errors and to appropriately allocate expenses among the various WSFR programs; therefore, we make no additional recommendations to address this condition.

5.2 Compliance—Personnel Costs (Repeat Condition)

FWS’s practice for charging personnel time didn’t fully comply with the Act’s provisions (repeat condition).

The Act limits personnel hours to personnel supporting the Act full time and to personnel supporting the Act part time for a minimum of 20 hours per week.

In implementing the Act, FWS uses two categories of personnel:

- Full-time FWS staff members who work 100 percent of the time in support of various WR/SFR programs, but not 100 percent performing work chargeable to the Act.
- Full-time FWS staff members who don’t spend 100 percent of their time managing the Act, but whose time is chargeable to the Act as overhead.

FWS has implemented policies and procedures to require personnel to only charge time to the Act spent managing grant programs that are part of the Act. Review of payroll records showed that personnel costs were distributed among various grant programs managed by FWS’s WR/SFR Division including those funded by Act grants. In all previously mentioned cases, those personnel were full-time WR/SFR employees although they didn’t manage WR/SFR grants exclusively. Not limiting personnel who charge time to the Act to only full-time personnel who spend 100 percent of their time managing the Act or on a part-time basis for at least 20 hours a week is a violation of the Act.

Our analysis of FYs 2015 and 2016 employee hours showed that personnel routinely charged fewer than 20 hours per week to WR/SFR programs but weren’t considered part-time. All payroll hours for fewer than 20 hours per week were either charges by full-time WR/SFR employees or were charges for overhead costs allocated to WR/SFR programs as described above. Our analysis also showed that payments were made to non-WR/SFR employees in the form of one-time cash awards for assistance provided to WR/SFR programs. Inquiries to

management about those payments indicated that they appear to be legitimate payments. However, because those employees weren't full-time or part-time staff managing the Act for at least 20 hours a week, it was a violation of the Act to pay them with WR/SFR funds.

We reported this condition to FWS as part of our 2013/2014 audit and recommended that FWS request revising language in the Act to allow for personnel who work on other WR/SFR programs to charge time to the appropriate program and remove the limitation of allowable personnel costs to only those personnel who directly administer the Act on a full-time basis or part-time for no fewer than 20 hours per week. At the time of our audit, actions related to obtaining the revising language were ongoing.

Criteria:

U.S.C. Title 16, Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states, "The Secretary of the Interior may use available amounts under section 669c(a)(1) of this title only for expenses for administration that directly support the implementation of this chapter that consist of:

- (1) Personnel costs of employees who directly administer this chapter on a full-time basis;
- (2) Personnel costs of employees who directly administer this chapter on a part-time basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this chapter, as those hours are certified by the supervisor of the employee;
- (3) Support costs directly associated with personnel costs authorized under paragraphs (1) and (2), excluding costs associated with staffing and operation of regional offices of the United States Fish and Wildlife Service and the Department of the Interior other than for the purposes of this chapter. . . ."

Cause:

Subsequent to passage of the Act, additional wildlife restoration-related grant programs have been authorized by Congress for which administrative funds are provided. To achieve efficiency in managing these programs, FWS has chosen to use personnel who manage Act grants to also manage these new programs as well through WR/SFR programs. Procedures were established for personnel to charge their hours to the program for which they worked; however, language in the Act hasn't been changed to allow for this arrangement.

Effect:

FWS continues to not be in compliance with the Act's provision that allows for personnel costs only for full-time employees who directly administer the Act on a full-time basis or on a part-time basis for no fewer than 20 hours per week. Our recommendation number one to address payroll expenses begins on page 26.

5.3 Compliance—Appropriate Expenses

FWS's system of internal controls relating to travel wasn't executed as designed to ensure that expenditures and obligations incurred by the Secretary of the Interior for travel in administering the Act in FYs 2015 and 2016 were appropriate.

Our review and analysis of a sample of 452 transactions for 2015 and 2016 determined that 13 of 226 samples, representing 5.8 percent of total travel transactions sampled, had travel expenses that were inappropriate as shown in the following table.

Year	Number of Travel Transactions Sampled	Number Inappropriate	Total Cost	Error Rate
2015	108	7	\$14,818	6.5%
2016	118	6	8,683	5.1%
Total	226	13	\$23,501	5.8%

All exceptions related to one WR/SFR employee whose travel itinerary was inconsistent with the stated purpose of travel on the travel voucher. This included travel at government expense to or from the employee’s home State where he maintained a residence while assigned to the Washington, D.C. area.

We also determined that 5 of 226 samples, representing 2.2 percent of total non-payroll transactions sampled, had travel-related expenses that were inappropriate as shown in the next table.

Year	Number of Non-Payroll Transactions Sampled	Number Inappropriate	Total Cost	Error Rate
2015	108	4	\$10,074	3.7%
2016	118	1	4,656	0.9%
Total	226	5	\$14,730	2.2%

These exceptions also relate to the WR/SFR employee previously mentioned.

In its June 2016 investigative report, “Failure to Disclose Employment at the U.S. Fish and Wildlife Service,” the Department of the Interior’s Office of the Inspector General (OIG) determined that, among other issues, the same WR/SFR employee had performed significant travel at government expense inappropriately. The OIG also determined that the employee received compensation for services provided to an outside organization while receiving a U.S. Government salary (paid with WR/SFR funds). This constituted a conflict of interest with the employee’s FWS position, which wasn’t appropriately disclosed.

The OIG referred the case to the U.S. Attorney’s Offices for the Eastern District of Virginia and the District of Idaho for prosecution. The employee pleaded guilty to making false statements and was scheduled to be sentenced on January 24, 2017. The report was provided to FWS for appropriate action.

Criteria:

U.S.C. Title 16, Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states, “The Secretary of the Interior may use available

amounts under section 669c(a)(1) of this title only for expenses for administration that directly support the implementation of this chapter that consist of:

- (1) Personnel costs of employees who directly administer this chapter on a full-time basis;
- (2) Personnel costs of employees who directly administer this chapter on a part-time basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this chapter, as those hours are certified by the supervisor of the employee;
- (3) Support costs directly associated with personnel costs authorized under paragraphs (1) and (2), excluding costs associated with staffing and operation of regional offices of the United States Fish and Wildlife Service and the Department of the Interior other than for the purposes of this chapter..."

Cause:

FWS staff failed to execute prescribed procedures relating to approval of travel vouchers as designed to ensure that all travel costs incurred in administering the Act were appropriate. Those procedures required the appropriate approving official to review all travel expenses to ensure that travel expenses claimed were appropriate. However, in this instance, the approving official delegated this responsibility to a subordinate who either didn't possess the prerequisite skills to determine if travel costs presented for approval were appropriate or neglected to ensure that they were appropriate before approving them.

Effect:

5.8 percent of travel transactions sampled for FYs 2015 and 2016 that were incurred in administering the Act weren't appropriate. In addition, 2.2 percent of non-payroll transactions reviewed in 2015 and 2016 were also inappropriate. Our recommendations 2, 3 and 4 to address inappropriate travel costs are on page 27.

FWS Corrective Actions Taken

The FWS has proposed and initiated several corrective actions to address the findings in the OIG's report. This includes:

- Performing additional reviews and verifications of financial disclosure forms.
- Issuing reminders to employees regarding outside employment, conflicts of interest, and appropriate use of Federal Government property to conduct outside business.
- Establishing an enterprise analytics branch to harness service data and provide necessary information to highlight areas of concern.
- Developing an action plan to establish data-mining capabilities using commercial off-the-shelf software that will work with the existing database to identify areas for fraud, waste, and abuse.
- Developing travel metrics and data visuals that will highlight frequent FWS travelers and frequent locations, as well as provide insight into overall travel for FWS.
- Working with the Department's Interior Business Center to initiate additional travel audits of the most frequent travelers.

- Exploring the possibility of using two-factor authentication in the travel and time and attendance reporting systems to ensure that the person approving transactions is authorized to do so.
- Modifying travel procedures to include prohibiting subordinates from approving the travel authorizations and vouchers for their superiors.
- Requiring the employee who has since retired to pay back to the government the inappropriate travel and salary expenses.

5.4 Compliance—Overhead Costs (Repeat Condition)

Costs allocated to WR/SFR programs for common program services and overhead expenses weren't always for expenses directly attributable to administering the Act. Also, regions assessed the programs for overhead costs to pay for regional general operation functions for which the programs had already been assessed by FWS HQ through its cost allocation methodology (CAM). The CAM is used by HQ to assess overhead costs to programs that don't receive appropriated funds (otherwise called non-resource management programs).

During FYs 2015 and 2016, FWS assessed overhead and common program services expenses to the Act totaling \$2,084,819 and \$2,392,125, respectively, as shown in the following table.

Description	2015 Amount	2016 Amount
CPS Costs Charged by Regions	\$63,128	\$57,813
Overhead Costs Charged by Regions	<u>147,668</u>	<u>188,910</u>
Total CPS and Overhead Costs Charged by Regions	210,796	246,723
Overhead Costs charged by HQ for Regional Office Support	708,858	778,334
Other Overhead Costs Charged by HQ	<u>763,302</u>	<u>825,268</u>
Total Overhead Costs Charged HQ	1,472,160	1,603,602
Enterprise-wide CPS Costs Charged by HQ to Wildlife Restoration	177,716	228,800
Enterprise-wide CPS Costs Charged by HQ to Sportfish Restoration	<u>224,147</u>	<u>313,000</u>
Total Enterprise-wide Costs Charged by HQ	401,863	541,800
Total Overhead & CPS Costs	\$2,084,819	\$2,392,125

CPS—Common Program Services

Six expense items totaling \$559 for common program services that amounted to \$427 in 2015 and \$132 in 2016 weren't directly attributable to administering the Act as shown in Attachment 1. In addition, overhead costs that the regions assessed (\$147,668 in 2015 and \$188,910 in 2016) were duplicative in nature because they were included or should have been included in regional support costs assessed through the CAM. (See Attachment 2).

FWS's Green Book on administrative operations describes what central office operations and regional office operations budgets cover. The Green Book indicates that regional office funding provided through the CAM (by assessments to non-resource management programs) supports these organizational components of a regional office:

- Regional Directors
- Budget and Administration Offices
- Division of Budget and Finance
- Division of Contracting and General Services
- Division of Human Resources
- Division for Diversity and Civil Rights
- Safety and Occupational Health
- Information Resources and Technology Management
- External Affairs Office

Annually, FWS calculates its total charges for regional office support from the previous year. It allocates these charges to its non-resource management programs (including WR/SFR) based on the number of full-time equivalents in each program and on payroll reports as of a date near the end of the fiscal year.

Review of overhead charges assessed by regions to WR/SFR programs showed that the programs were routinely assessed for costs to perform the same functions for which funding was being provided through the CAM. In some cases, WR/SFR programs were assessed for the individual functions; in other cases, the assessments were described as an overall budget and administration shortfall.

We were told that funds provided by FWS to the regions were inadequate to cover their operating costs; therefore, additional assessments to the supported programs were needed to make up the shortfall. Additional costs included unbudgeted and unfunded requirements that surfaced during the fiscal year at the regional level. Therefore, it was necessary to assess all supported programs to cover those costs.

The Act allows FWS to pay for overhead costs, including costs of general administrative services directly attributable to administering the Act. The Act stipulates that these should be actual costs as determined by a direct CAM approved by the Director of the Office of Management and Budget for use by Federal agencies. The Act further stipulates that WR/SFR funds are not to be used to supplement FWS budgets. This is exactly what was being done by assessing the WR/SFR program to meet funding shortfalls after the program had already been allocated its share of regional operating costs through the CAM. Further, if regional directors added more services or personnel to better manage their programs, those additional costs should be reflected in actual amounts to be allocated in the CAM the following year.

In its August 2001 document, "Implementation of the Wildlife and Sport Fish Restoration Improvement Act of 2000 and Projected Spending Report," FWS indicated that it was replacing general administrative services overhead calculations used to assess the WR/SFR programs for overhead charges with a new CAM. FWS indicated that the change was needed because the old method resulted in WR/SFR programs contributing a disproportionate share to FWS-wide administrative support. FWS further indicated that this shift to CAM would enable it to comply with the Act, which requires allocation of actual costs to run the programs. As it stands, WR/SFR programs are assessed both at the HQ level through the CAM and at regional levels.

We were told that regions were experiencing budget shortfalls because the regional support line item in the CAM hadn't been updated with current costs for several years (possibly going as far back as 2006) while regional operating costs had increased. This line item has been held static because it became too cumbersome to annually collect all regional costs for inclusion in the

CAM. Therefore, the decision was made to have the regions assess their programs at the regional level to cover any shortfall in regional operating costs above the amounts already allocated to them through the CAM.

This methodology wasn't appropriate because it didn't conform to CAMs approved by the Office of Management and Budget for use by Federal agencies, which the Act requires. Management and Budget's Statement of Federal Financial Accounting Standards Number 4, "Managerial Cost Accounting Concepts and Standards for the Federal Government," has cost accounting principles to use in developing CAMs by Federal agencies. According to those principles, included in lists of minimum criteria for cost accounting is the concept of "Full Costing." This concept requires each reporting entity to measure the full cost of outputs so that total operational costs and total unit costs of outputs can be determined. This means that FWS should first determine its total operating costs and then distribute those costs to its supported programs.

In 2011, the Department of the Interior deployed the Financial and Business Management System to integrate and streamline its financial and administrative functions across its various bureaus. The system should enable FWS to collect the cost information necessary to more easily determine its total regional operating costs for allocating to its programs.

In addition, the method of posting expenses for additional assessments for overhead and common program services costs at the regional levels distorts the true costs of administering the programs in FWS's annual report to Congress. This is because the assessments aren't recorded as overhead expenses in accounting records.

Region WR/SFR fiscal divisions use a process called office fund targeting to provide cost center data to their budget offices, along with authorized amounts for common program services cost items and additional overhead costs for which they've been assessed. The budget office posts charges to the cost centers to liquidate total amounts due from WR/SFR fiscal divisions for these expenses. In some cases, charges were posted to the exact expense items for which the assessments were made. In other cases, funds were posted to a "reimbursable" object class account that was drawn down until funds were exhausted. In still other cases, funds were used to pay salaries of personnel in the functional areas for which the funds were provided. For example, they may pay the salary of a clerk or an assistant in the regional directorate group. In either case, the expenditures were reported in either categories 1 and 2 (personnel) or 3 (personnel support); they should have been reported in category 5 (overhead).

In response to our 2013/2014 audit report and recommendation with regards to overhead, FWS published guidance to its regions on distributing shared costs to WR/SFR programs. In this guidance, FWS directed regions to continue to use overhead cross-charging techniques that would best meet regional and programmatic needs. Further, it informed regions that the guidance was consistent with the Service Directorate's FY 2011 determination that cross-charging was the most efficient method to address shortfalls in the general operations budget.

This appears to be in direct conflict with the Act, which restricts using Act funds to supplement general appropriations. Specifically, it states under (c) Restriction on use to supplement general appropriations, ". . .the Secretary of the Interior shall not use available amounts under subsection (b) of this section to supplement the funding of any function for which general appropriations are made for the United States Fish and Wildlife Service or any other entity of the Department of the Interior."

Criteria:

U.S.C. Title 16, Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states, “The Secretary of the Interior may use available amounts under section 669c(a)(1) of this title only for expenses for administration that directly support the implementation of this chapter that consist of:

(5) Overhead costs, including the costs of general administrative services that are directly attributable to administration of this chapter and are based on:

(A) Actual costs, as determined by a direct cost allocation methodology approved by the Director of the Office of Management and Budget for use by Federal agencies; and (B) in the case of costs that are not determinable under subparagraph (A), an amount per full-time equivalent employee authorized under paragraphs (1) and (2) that does not exceed the amount charged or assessed for costs per full-time equivalent employee for any other division or program of the United States Fish and Wildlife Service. . . .”

Cause:

Prior to deploying the Financial and Business Management System, FWS found it too cumbersome to determine total regional operating costs to include in its annual cost allocation calculations for assessing its programs for regional office support costs. It was decided that the regional office support line item would remain frozen and regions would assess programs for remaining costs that were above amounts funded in the CAM.

Effect:

FWS wasn't in compliance with the Act's provisions relating to overhead expenses. In FYs 2015 and 2016, \$427 and \$132, respectively, were paid for overhead expenses not directly attributable to administering the Act. In addition, the WSFR program was assessed \$144,042 in 2015 and \$188,910 in 2016 for overhead expenses for which funding was either included or should have been included in the CAM.

FWS has made significant improvements in reducing non-allowable assessments to the Act, as the 2015 and 2016 figures show, however, assessing the WR/SFR program at the regional level makes the program susceptible to abuse and overcharging for common services program and overhead costs because fiscal personnel cannot easily determine which assessments are valid or which have already been assessed through the CAM. This condition was cited by GAO in its review of the program and was one of the contributing factors that led to restrictions placed on overhead costs chargeable to the Act. Our recommendations 5, 6, 7, and 8 to address common program services and overhead costs are on page 27.

5.5 Compliance—Other Unallowable Costs

Costs expended for monarch butterfly-related activities weren't in compliance with provisions of the Act.

We reviewed travel expenditures paid by FWS's nine regions. This consisted of 108 transactions for \$5,370 for 2015 and 108 transactions for \$9,504 for 2016. One of the 108 (1 percent) 2016 transactions reviewed wasn't allowable under the provisions of the Act. This transaction was part of the travel costs for a WR/SFR employee who was detailed to Washington, D.C. from Atlanta, Georgia, to participate in FWS's Monarch Butterfly Week. The week was part of an FWS-wide

initiative that focuses on pollinators including monarch butterfly conservation. All FWS programs were asked by the Service Directorate to participate in activities related to the initiative. Since these activities weren't directly related to managing of WR/SFR grants, expending WR/SFR funds to support the activities wasn't allowable under the provisions of the Act.

In its March 30, 2000 report to the 106th Congress, GAO discussed the conditions it discovered during its audits of the WR/SFR programs that led to limiting expenses to only the 12 categories listed in the amendment to the Act that year. GAO reported that FWS-wide administrative expenses were used by the director to fund projects and initiatives for the director's office. These included the Spotted Owl, Seattle Sea Lions, and the Ferry Shrimp Habitat Conservation Plan under the Endangered Species Act. Although legitimate expenses falling within the purview of the FWS, expending funds under WR/SFR programs for these purposes wasn't authorized.

Drafters of the legislation establishing the Act were deliberate in establishing expense categories within which WR/SFR dollars could be spent. The categories were established to ensure that use of funds to administer the Act wouldn't be authorized just because the cost wasn't expressly prohibited by the Act.

Criteria:

U.S.C. Title 16, Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states, "The Secretary of the Interior may use available amounts under section 669c(a)(1) of this title only for expenses for administration that directly support the implementation of this chapter that consist of:

- (1) Personnel costs of employees who directly administer this chapter on a full-time basis;
- (2) Personnel costs of employees who directly administer this chapter on a part-time basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this chapter, as those hours are certified by the supervisor of the employee;
- (3) Support costs directly associated with personnel costs authorized under paragraphs (1) and (2), excluding costs associated with staffing and operation of regional offices of the United States Fish and Wildlife Service and the Department of the Interior other than for the purposes of this chapter;
- (4) Costs of determining under section 669e(a) of this title whether State comprehensive plans and projects are substantial in character and design;
- (5) Overhead costs, including the costs of general administrative services, that are directly attributable to administration of this chapter and are based on -
 - (A) Actual costs, as determined by a direct cost allocation methodology approved by the Director of the Office of Management and Budget for use by Federal agencies; and (B) in the case of costs that are not determinable under subparagraph (A), an amount per full-time equivalent employee authorized under paragraphs (1) and (2) that does not exceed the amount charged or assessed for costs per full-time equivalent employee for any other division or program of the United States Fish and Wildlife Service;
- (6) Costs incurred in auditing, every 5 years, the wildlife and sport fish activities of each State fish and game department and the use of funds under section 669e of this title by each State fish and game department;
- (7) Costs of audits under subsection (d) of this section;

(8) Costs of necessary training of Federal and State full-time personnel who administer this chapter to improve administration of this chapter;

(9) Costs of travel to States, territories, and Canada by personnel who -

(A) Administer this chapter on a full-time basis for purposes directly related to administration of State programs or projects; or

(B) Administer grants under sections 669e, 669h-1, or 669h-2 of this title;

(10) Costs of travel outside the United States (except travel to Canada) by personnel who administer this chapter on a full-time basis for purposes that directly relate to administration of this chapter and that are approved directly by the Assistant Secretary for Fish and Wildlife and Parks;

(11) Relocation expenses for personnel who, after relocation, will administer this chapter on a full-time basis for at least 1 year, as certified by the Director of the United States Fish and Wildlife Service at the time at which the relocation expenses are incurred; and

(12) Costs to audit, evaluate, approve, disapprove, and advise concerning grants under sections 669e, 669h-1, and 669h-2 of this title.”

Cause:

All FWS’s programs were required to participate in activities related to the monarch butterfly initiative. However, non-WR/SFR appropriations were made available to which travel costs for WR/SFR personnel participating in initiative-related travel should be charged. However, this wasn’t done.

Effect:

FWS wasn’t in compliance with the Act’s provisions with regards to allowable expenses by having WR/SFR personnel participate in monarch butterfly-related activities and paying for this with WR/SFR funds. Our recommendations 9 and 10 to recoup costs related to the monarch butterfly initiative are on page 27.

6 CONCLUSION

FWS has made improvements in internal controls to ensure that all costs are adequately documented. It has also made significant improvements in reducing the number and amount of unallowable common program services costs that are assessed to the WR/SFR program. However, management involved in administering the Act didn’t implement policies and procedures to fully comply with Act provisions. Personnel didn’t follow prescribed procedures for processing and approving travel. Also, FWS’s system of internal controls wasn’t effective to ensure that non-payroll costs were properly recorded and that its allocation method complied with OMB guidance. As a result, not all expenditures and obligations incurred in administering the Act were appropriate and allowable; therefore, they weren’t in compliance with the requirements of the Act for FYs 2015 and 2016.

7 RECOMMENDATIONS

FWS should:

1. Follow up and follow through with the request for revising language in the Act to allow for personnel who work on other WR/SFR programs to charge time to the appropriate WR/SFR

program and remove the limitation of allowable personnel costs to only personnel who directly administer the Act on a full-time basis or part-time for no fewer than 20 hours per week.

2. Execute the self-imposed corrective actions to address the OIG's findings.
3. Reimburse the WR/SFR programs for any inappropriate costs incurred for travel, payroll, and other expenses recovered by the government relating to the OIG's findings.
4. Conduct refresher training on what constitutes appropriate travel expenses for individuals responsible for approving travel-related costs.
5. Discontinue allocating common program services costs identified by the audit to WSFR accounts for expenses not directly attributable to administering the Act.
6. Discontinue allocating overhead costs to the WSFR program for functions funded through the CAM.
7. Establish a process to capture and include all appropriate regional office support costs in the CAM for distribution to supported programs.
8. Establish a process to recoup common program services costs and overhead costs inappropriately charged to the WSFR program. Options for recouping these funds include crediting common program services costs and overhead costs in subsequent years at the regional level, reducing allocated overhead at the HQ level for unallowable costs identified by the audit, and establishing a fund target account to which recovered costs could be credited for use by the WSFR program.
9. Perform an analysis to determine the extent to which WR/SFR funds were used to pay for monarch butterfly-related activities.
10. Reimburse the WR/SFR programs for monarch butterfly-related activities identified in the above analysis.

8 MANAGEMENT RESPONSE TO REPORT



United States Department of the Interior



FISH AND WILDLIFE SERVICE

Washington, D.C. 20240

APR 13 2017

In Reply Refer To
FWS/AWSR/065280

Curtis P. Joachim, CPA
c/o The Joachim Group, CPAs & Consultants, LLC
501 Cedar Road
Suite 1B
Chesapeake, VA 23322

Dear Mr. Joachim:

Thank you for the opportunity to comment on the Wildlife and Sport Fish Restoration Program (WSFR) FY 2015 and 2016 audits of administrative funds. Enclosed please find the U.S. Fish and Wildlife Service's (Service) response to the *Draft Independent Auditors' Report on the Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs for Fiscal Years 2015 and 2016*.

If you have any questions or concerns, please contact Paul Rauch, the Assistant Director for WSFR Program by calling (202) 208-1050.

Sincerely,

DIRECTOR

Acting

Enclosures

United States Fish and Wildlife Service

Management Response To

*Performance Audit of Expenditures and Obligation Used by the Secretary of the Interior
in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement
Act of 2000, Public Law 106-408, for Fiscal Years 2015-2016*

Summary:

The Fish and Wildlife Service (Service) concurs with four of the five audit findings. The Wildlife and Sport Fish Restoration Program (WSFR) is committed to take all necessary actions to assure the integrity of the Wildlife and Sport Fish Restoration Acts (Act), and has, since its reorganization, taken action to enhance its internal controls.

The Service and WSFR agree with the findings related to internal controls. We will emphasize that fiscal staff should continue to review all coding, including those that are default codes, for purchases with charge cards.

The Service will ensure that all student workers charge at least 20 hours per week to the program while working. In addition, The Service will work with Congress to have clarifying language added to the Act relative to part-time workers.

The Service will continue implementing corrective actions surrounding WSFR travel that have been identified in the OIG report.

Overhead costs assessed by regional offices will be reviewed by WSFR personnel to ensure they are directly attributable to administering the Acts. Training will also be provided to regional personnel, including Regional Directors, Deputy Regional Directors, and Assistant Regional Directors, to ensure no inappropriate overhead charges are incurred and methodologies for allocating overhead costs are appropriate.

The Service and WSFR also agree that expenses related to the Monarch initiative were not allowable and should have been moved to a different cost code before year-end.

United States Fish and Wildlife Service
Management Response To

*Performance Audit of Expenditures and Obligation Used by the Secretary of the Interior
in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement
Act of 2000, Public Law 106-408, for Fiscal Years 2015-2016*

Internal Controls – Non-Payroll costs:

The Service agrees with the Control finding.

WSFR will continue its diligence to ensure all travel and training are coded to the correct programs. WSFR will discuss and reiterate the need for adequate review at the WSFR Fiscal meeting in April 2017 to ensure that all regional WSFR fiscal staff are reviewing all charges to ensure correct coding is used, including those costs that default to certain accounting codes.

Compliance Finding – Personnel Costs:

The Service agrees with the finding. We will request a language change to ensure student workers are exempt or clarify the language. We will also inform managers that students must work at least 20 hours per week on WR/SFR activities while they are present for work.

Compliance Finding – Appropriate Expenses:

The Service agrees with the finding. We have implemented a corrective action plan surrounding travel and will continue to implement controls necessary to prevent abuse of the travel system.

Compliance Finding – Overhead Costs:

The Service partially agrees with the finding. While several regional offices have stopped allocating charges to the WSFR program, there are a few that continue to do so. Based upon the findings, the Service will educate regional personnel as to what is allowable under the Act. This training will ensure that allocation methodologies are appropriate and charges are directly attributable to the administration of the program and that all costs are adequately captured in the CAM. WSFR fiscal staff will also be involved in reviewing the regional assessments to ensure compliance.

Compliance Finding – Other Unallowable Costs:

The Service agrees with the finding. Regional fiscal staff will review charges to ensure the proper programs are charged for travel and services. Any future Service initiatives will be analyzed to determine WSFR's appropriate participation. The Service will also reimburse the WSFR program for the travel amount. We will reiterate the need for review of initiatives at the fiscal conference in April and the Chiefs meetings in April and November.

United States Fish and Wildlife Service
Management Response To
*Performance Audit of Expenditures and Obligation Used by the Secretary of the Interior
in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement
Act of 2000, Public Law 106-408, for Fiscal Years 2015-2016*

AUDITOR RECOMMENDATIONS

FWS should:

1. Follow up and follow through with the request for revising language in the Act to allow for personnel who work on other WR/SFR programs to charge time to the appropriate WR/SFR program and remove the limitation of allowable personnel costs to only personnel who directly administer the Act on a full-time basis or part-time for no fewer than 20 hours per week.
2. Execute the self-imposed corrective actions to address the OIG's findings.
3. Reimburse the WR/SFR programs for any inappropriate costs incurred for travel, payroll, and other expenses recovered by the government relating to the OIG's findings.
4. Conduct refresher training on what constitutes appropriate travel expenses for individuals responsible for approving travel-related costs.
5. Discontinue allocating common program services costs identified by the audit to WSFR accounts for expenses not directly attributable to administering the Act.
6. Discontinue allocating overhead costs to the WSFR program for functions funded through the CAM.
7. Establish a process to capture and include all appropriate regional office support costs in the CAM for distribution to supported programs.
8. Establish a process to recoup common program services costs and overhead costs inappropriately charged to the WSFR program. Options for recouping these funds include crediting common program services costs and overhead costs in subsequent years at the regional level, reducing allocated overhead at the HQ level for unallowable costs identified by the audit, and establishing a fund target account to which recovered costs could be credited for use by the WSFR program.
9. Perform an analysis to determine the extent to which WR/SFR funds were used to pay for monarch butterfly-related activities.
10. Reimburse the WR/SFR programs for monarch butterfly-related activities identified in the above analysis.

WSFR RESPONSE TO AUDITOR RECOMMENDATIONS

1. WSFR will request a language change to ensure employees who work on other WR/SFR programs are exempt or the language is clarified.
2. WSFR will continue working on the self-imposed corrective action plan to address the OIG findings.

United States Fish and Wildlife Service
Management Response To
*Performance Audit of Expenditures and Obligation Used by the Secretary of the Interior
in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement
Act of 2000, Public Law 106-408, for Fiscal Years 2015-2016*

3. The Service will reimburse the WSFR programs with any funds recovered by the Government, barring any requirement to return said funds to Treasury.
4. WSFR has already provided additional training for its headquarters staff related to travel systems and appropriate travel expenses. We will provide refresher courses as necessary.
5. As a result of the WSFR 2013/ 2014 biannual audit the Service released a memo in July of 2016, effective FY 2017, providing clarified guidance on distributing shared costs to the WSFR program. This memo should prevent any costs not directly attributable to managing the Act from being charged to WSFR in FY 2017 and beyond.
6. The Service will not re-open the CAM. However, the Service will define the processes paid in the CAM more clearly for regions to use as a basis for identifying additional costs.
7. The Service will not reopen CAM. WSFR will review the costs assessed by the regions and once approved, those costs will be moved to the CAM accounts for the program
8. As identified in this audit, costs charged to WSFR in FY 2015 and FY 2016 that were found to be not attributable to managing the Act will be reimbursed to the WSFR program by journal voucher.
9. WSFR will conduct an analysis on initiatives to determine appropriate participation by WSFR employees at both headquarters and the regional level.
10. The Service will reimburse the WSFR program for the travel costs related to the Monarch initiative.

9 AUDITOR EVALUATION OF MANAGEMENT RESPONSE

The following are our comments to the Department of Interior's letter dated April 13, 2017 related to the findings for which FWS non-concurs:

Compliance Finding – Overhead Costs:

FWS Response:

The Service partially agrees with the finding. While several regional offices have stopped allocating charges to the WSFR program, there are a few that continue to do so. Based upon the findings, the Service will educate regional personnel as to what is allowable under the Act. This training will ensure that allocation methodologies are appropriate and charges are directly attributable to the administration of the program and that all costs are adequately captured in the CAM. WSFR fiscal staff will also be involved in reviewing the regional assessments to ensure compliance.

Evaluation of FWS response: Clearly identifying costs that are included in the CAM and requiring HQ approval for common program services costs to be assessed to the WR/SFR program should be effective in reducing duplicative and excessive common program services costs that are charged to the program. Since the ultimate authority for obligating WSFR funds at the regional level remains at the regional level, continued diligence will be required to ensure compliance.

10 Attachment 1: Common Services Costs Not Attributable to Managing the Act

Description	2015	2016
Region 1		
Connecting People with Nature	\$ 362.00	\$ -
Western Association of Fish and Wildlife Agencies	\$ 24.00	\$ 22.00
Federal Executive Board		\$ 110.00
Sub-Total	\$ 386.00	\$ 132.00
Region 8		
Western Association of Fish and Wildlife Agencies	\$ 16.00	\$ -
California Biodiversity Council	\$ 25.00	\$ -
Sub-Total	\$ 41.00	\$ -
Grand Total	\$ 427.00	\$ 132.00

11 Attachment 2: Overhead Costs Included (or Should be Included) in the CAM

Description	2015	2016
Region 1		
LAN O&M	\$ 851.00	\$ -
Emergency Management	\$ 187.00	\$ -
Health Unit	\$ 1,697.00	\$ 1,576.00
CGS, FA Team, R2C, Regional Office Safety Committee	\$ 180.00	\$ 6,433.00
Regional Office Telephones	\$ 5,153.00	\$ 5,153.00
ITM	\$ -	\$ 2,273.00
Regional Director Chief of Staff Salary	\$ -	\$ 2,222.00
External Affairs Deputy ARD	\$ -	\$ 2,150.00
Regional Workforce Management Salary	\$ -	\$ 1,149.00
Regional Office Deputy Regional Director Annual Leave Payout	\$ -	\$ 440.00
Regional Director Office Secretary		\$ 603.00
Sub-Total	\$ 8,068.00	\$ 21,999.00
Region 2		
Federal Employee Benefit	\$ 60.00	\$ 60.00
Administration	\$ 2,624.45	\$ 576.00
FBMS Coordinator	\$ 1,164.61	\$ 1,420.80
Health Unit	\$ 540.00	\$ -
RD Contingency	\$ 600.00	\$ 600.00
Safety Training/Inspections	\$ 600.00	\$ 600.00
IRTM	\$ -	\$ 438.13
ARD EA PCS	\$ 1,800.00	\$ -
HR Salary	\$ 1,167.25	\$ 1,278.00
ROM/SOH Position - Safety Officer	\$ 1,100.06	\$ 1,203.60
Sub-Total	\$ 9,656.37	\$ 6,176.53
Region 3		
Facility Management	\$ 1,927.00	\$ 1,780.00
IT Management	\$ 36,547.00	\$ 29,311.00
Sub-Total	\$ 38,474.00	\$ 31,091.00
Region 4		
IT Helpdesk	\$ 21,258.11	\$ 40,035.68
IT Server	\$ -	\$ 7,041.00
Sub-Total	\$ 21,258.11	\$ 47,076.68
Region 5		
GIS Position	\$ 350.00	\$ 357.00
RO Building Items	\$ 5,455.00	\$ 5,339.00
Solicitor	\$ 2,907.00	\$ 2,854.00

Description	2015	2016
Regional Emergency Coordinator	\$ 1,974.00	\$ -
Network Room Support	\$ 5,778.00	\$ 7,267.00
ITM	\$ -	\$ 36,541.00
Government Retirement Benefits	\$ 1,233.00	\$ -
RO Telephones	\$ 1,070.00	\$ -
Sub-Total	\$ 18,767.00	\$ 52,358.00
Region 6		
Regional Office Telephones	\$ 1,052.00	\$ 970.00
AED Maintenance	\$ 139.00	\$ 129.00
Diversity Events	\$ -	\$ 214.00
Building Security	\$ -	\$ 3,195.00
ITRM Information Resource Technology Management	\$ 18,044.00	\$ 14,477.00
Sub-Total	\$ 19,235.00	\$ 18,985.00
Region 7		
Cisco (SMARTNET) Maintenance	\$ 403.89	\$ 520.00
IT Back-up Storage	\$ 163.74	\$ 102.00
IT Help Desk (Software Maintenance)	\$ 26.20	\$ 29.00
Safety Training	\$ 318.75	\$ 528.00
Office Tech	\$ 77.92	\$ 96.00
Radio Shop Needs	\$ 60.58	\$ -
Video Conferencing	\$ 554.32	\$ 324.00
Security Guard	\$ 3,542.38	\$ 3,790.00
CGI Local Phone Bill	\$ 512.09	\$ 296.00
ARLIS	\$ 1,947.96	\$ 2,407.00
VMWare	\$ 18.56	\$ 59.00
Safety Needs	\$ 79.69	\$ 91.00
Warehouse	\$ 1,658.47	\$ -
Sub-Total	\$ 9,364.55	\$ 8,242.00
Region 8		
LAN O&M	\$ -	\$ 583.00
GSA Phones	\$ 1,701.00	\$ 2,271.00
Regional Office Safety Committee	\$ -	\$ 2.00
Health Unit	\$ -	\$ 19.00
ITM	\$ 961.00	\$ -
HR - New Employee Set-up	\$ 1,798.00	\$ -
Emergency Communications System	\$ 9.00	\$ -
Emergency Management	\$ -	\$ 107.00
Region's Receptionist	\$ 2,207.00	\$ -
Mailroom Personnel Salary	\$ 3,040.00	\$ -
IT Contractor	\$ 5,560.00	\$ -
Web Coordinator	\$ 843.00	\$ -
Regional Director's Travel	\$ 349.00	\$ -
IT Support Server	\$ 2,751.00	\$ -
Sub-Total	\$ 19,219.00	\$ 2,982.00
Grand Total	\$ 144,042.03	\$ 188,910.21

12 Attachment 3: Prior Year Non-Compliance

Year	Number	Recommendation	Status
2013/2014	1	Request revising language in the Act to allow for personnel who work on other WR/SFR programs to charge time to the appropriate WR/SFR program and remove the limitation of allowable personnel costs to only those personnel who directly administer the Act on a full-time basis or part-time for no fewer than 20 hours per week (Repeat).	Open
2013/2014	2	Develop accounting procedures to standardize the methodology for documenting hours worked and for allocating time among various WR/SFR grant programs.	Closed
2013/2014	3	Reimburse WR/SFR administrative funds the \$33,927 that was mistakenly charged to the programs for relocation expenses. Do this by fund targeting \$33,927 of resource management funds to the WR/SFR programs for administration of the programs.	Closed
2013/2014	4	Discontinue paying for relocation expenses for ARDs who do not administer the Act full time.	Closed
2013/2014	5	Publish implementing guidance for obtaining certification by the director or his or her designee that PCS'd employees will administer the Act full time for at least a year when relocation expenses are incurred. Ensure that this guidance is provided to personnel responsible for administering the programs at the regional level (Repeat).	Closed
2013/2014	6	Discontinue having WR/SFR personnel participate in industry trade shows and using WR/SFR funds to pay for travel associated with these shows.	Closed
2013/2014	7	Reimburse the WR/SFR administrative fund the \$1,650 that was used for attending trade shows. Do this by fund targeting \$1,650 of resource management funds to the WR/SFR programs.	Closed
2013/2014	8	Publish implementing guidance for adopting FWS administrative guidance relating to "outreach activities" that clearly defines which activities are unallowable under the Act. The guidance should clearly indicate that participating in industry trade shows with WR/SFR personnel and paying for travel to and from the shows with WR/SFR funds are not allowable under the Act (Repeat).	Closed
2013/2014	9	Discontinue allocating common services costs identified by the audit to WR/SFR accounts for expenses that are not directly attributable to administering the Act.	Closed
2013/2014	10	Discontinue allocating overhead costs to the WR/SFR programs for functions funded through the CAM.	Closed
2013/2014	11	Reimburse the WR/SFR administrative fund the \$16,485 that was mistakenly charged to the programs for support costs. Do this by fund targeting \$16,485 of resource management funds to the WR/SFR programs.	Closed
2013/2014	12	Reimburse the WR/SFR administrative fund the \$283,719 in duplicated overhead costs that was mistakenly charged to the programs. Do this by fund targeting \$283,719 of resource management funds to the WR/SFR programs.	Closed
2013/2014	13	Reimburse the WR/SFR programs the \$789,226 that was mistakenly charged to the programs for ARD costs. Do this by fund targeting \$789,226 of resource management funds to the WR/SFR programs.	Closed
2013/2014	14	Discontinue having both a chief and an ARD responsible for the WR/SFR programs at the regional level. In doing so, either elevate the	Closed

		position of regional WR/SFR chief to ARD with sole responsibility for the WR/SFR programs or eliminate the position of ARD in the WR/SFR programs at the regional level. In the interim, require that ARDs only charge actual time worked directly administering WR/SFR programs grants in accordance with the Act.	
2013/2014	15	Resolve the questioned costs of \$789,226 relating to ARD costs.	Closed
2013/2014	16	Require FWS to ensure WR/SFR payroll expenses are properly supported by personnel activity reports reflecting actual time worked directly administering the programs.	Closed

13 ABBREVIATIONS

AED	Automated External Defibrillators
ARD	Assistant Regional Director
ARLIS	Art Libraries Society of North America
CAM	Cost Allocation Methodology
CPS	Common Program Services
EA	External Affairs
FA	Federal Aide
FBMS	Financial and Business Management System
FWS	Fish and Wildlife Service
FTE	Full-time Equivalent
FY	Fiscal Year
GAO	Government Accountability Office
GIS	Geographic Information System
GSA	General Services Administration
HQ	Headquarters
HR	Human Resources
IRTM	Information Resources and Technology Management
LAN	Local Area Network
OIG	Office of the Inspector General
OMB	Office of Management and Budget
O&M	Operations and Management
PCS	Permanent Change of Station
PL	Public Law
RD	Regional Director
RO	Regional Office
ROM	Regional Office Management
SOH	Safety Office and Health
USC	United States Code
WR/SFR	Wildlife Restoration/Sport Fish Restoration

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