



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

**U.S. FISH AND WILDLIFE SERVICE WILDLIFE AND
SPORT FISH RESTORATION PROGRAM GRANTS**

Awarded to the State of Louisiana Department of Wildlife and Fisheries, From July
1, 2014, Through June 30, 2016



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

AUG 27 2018

Memorandum

To: James W. Kurth
Acting Principal Deputy Director, U.S. Fish and Wildlife Service Exercising the
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 Wildlife and Sport Fish
Restoration Program Grants Awarded to the State of Louisiana Department of
Wildlife and Fisheries, from July 1, 2014, Through June 30, 2016
Report No. 2017-EXT-049

This final report presents the results of our audit of costs claimed by the State of Louisiana, Department of Wildlife and Fisheries, awarded by the U.S. Fish and Wildlife Service (FWS). The FWS provided the grants to the State under the Wildlife and Sport Fish Restoration Program. The audit included claims totaling \$69.2 million on 52 grants that were open during the State fiscal years that ended June 30, 2015, and June 30, 2016 (see Appendix 1). The audit also covered the Department's compliance with applicable laws, regulations, and FWS guidelines, including those related to collecting and using hunting and fishing license revenue, and reporting program income.

We question costs totaling \$148,000 (\$111,000 Federal share) as out-of-period costs. We also determined that the Department had not properly classified its subawards and had not requested prior written approvals for large monetary purchases or multiple purchases of the same item. We also found inadequate support for its claimed in-kind contributions and equipment funding source from its equipment database system.

We provided a draft of the report to the FWS. In this report, we summarize the Department's and FWS Region 4's responses to our recommendations, as well as our comments on their responses. We list the status of recommendations in Appendix 3.

Please provide us with a corrective action plan based on our recommendations by November 21, 2018. The plan should provide information on actions taken or planned to address the recommendations, as well as target dates and title(s) of the official(s) responsible for implementation. Formal responses can be submitted electronically. Please address your response to me and submit a signed PDF copy to AIE_Reports@doioig.gov. If you are unable to submit your response electronically, please send your response to me at:

U.S. Department of the Interior
Office of Inspector General
12345 West Alameda Parkway, Suite 300
Lakewood, CO 80228

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented.

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

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Introduction

Background

The *Pittman-Robertson Wildlife Restoration Act* and the *Dingell-Johnson Sport Fish Restoration Act*¹ established the Wildlife and Sport Fish Restoration Program. Under the Program, the U.S. Fish and Wildlife Service (FWS) provides grants to States to restore, conserve, manage, and enhance their wildlife and sport fish resources. The Acts and Federal regulations contain provisions and principles on eligible costs and allow FWS to reimburse States up to 75 percent of the eligible costs incurred under the grants. The Acts also require that hunting and fishing license revenue be used only for the administration of the States' fish and game agencies. Finally, Federal regulations and FWS guidance require States to account for any income they earn using grant funds.

Objectives

We conducted this audit to determine if the State of Louisiana, Department of Wildlife and Fisheries:

- Claimed the costs incurred under the Program grants in accordance with the Acts and related regulations, FWS guidelines, and grant agreements
- Used State hunting and fishing license revenue solely for fish and wildlife program activities
- Reported and used program income in accordance with Federal regulations

Scope

Audit work included claims totaling approximately \$69.2 million on the 52 grants open during the State fiscal years (SFYs) that ended 2015 and 2016 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Louisiana's Department of Wildlife and Fisheries Office in Baton Rouge, LA, and visited 4 field offices, 1 fishing pier, 4 fish hatcheries, 10 wildlife management areas, 3 boat launch sites, and 3 shooting ranges (see Appendix 2).

We performed this audit to supplement—not replace—the audits required by the Single Audit Act.

Methodology

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our

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

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

Our tests and procedures included:

- Examining the evidence that supports selected expenditures charged to the grants by the Department
- Reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income
- Interviewing Department employees to ensure that personnel costs charged to the grants were supportable
- Conducting site visits to inspect equipment and other property
- Determining whether the Department used hunting and fishing license revenue solely for the administration of fish and wildlife program activities
- Determining whether the State passed, or changed, required legislation assenting to the provisions of the Acts.

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

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

Prior Audit Coverage

On March 7, 2012 we issued *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Louisiana, Department of Wildlife and Fisheries, From July 1, 2009, Through June 30, 2011* (Report No. R-GR-FWS-0002-2012). The report did not note any findings.

We reviewed single audit reports for SFYs 2015 and 2016. These reports did not contain any findings that would directly affect the Program grants.

We also reviewed the State Auditor's *Financial Audit Services Procedural Report*, issued November 9, 2016, and noted that it identified several issues that could have affected the Department's administration of Program grants. Because of this report we increased our risk assessment from low to medium.

Results of Audit

Audit Summary

We identified the following conditions that resulted in our findings, including questioned costs totaling \$148,000 (\$111,000 Federal share).

A. Questioned Costs—\$148,000

The Department charged SFY 2014 construction costs to SFY 2015 even though the work was performed in SFY 2014.

B. Subaward Determination

The Department had not attempted to classify its subawardees.

C. Prior Written Approvals Not Obtained

The Department did not seek prior approval from the FWS when purchasing a \$1.8 million-dollar airplane and \$1.7 million for pickup trucks.

D. Inadequate Support for In-Kind Contributions

The Department cannot accurately identify its noncash (in-kind) contributions for the State's matching share of costs.

E. Inadequate Equipment System

The Department had not adequately identified its equipment. Inventory data did not include the funding source, and the disposal process was not followed.

Findings and Recommendations

A. Questioned Costs—\$148,000

The Department used SFY 2015 Program funds to pay for the construction of a new shelter that was completed in SFY 2014. The Department used the SFY 2015 grant, Grant No. F14AF00941, for a new shelter at the Sherburne Wildlife Management Area Shooting Range. Based on Department's documentation, \$148,000 in costs occurred between May 12, 2014, to July 2, 2014. The work was therefore performed predominately in SFY 2014. The Department did not consider the payment out-of-period because full acceptance of the project was not made until July 1, 2014, one day after the end of SFY 2014.

The Code of Federal Regulations (43 C.F.R. § 12.63(a)) states that a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted. We found no evidence that carryover was permitted on this grant. As a result, the costs charged to Grant No. F14AF00941 were overstated by \$148,000 (\$111,000 Federal share).

Recommendation

We recommend that FWS:

- I. Work with the Department to resolve the questioned costs of \$148,000 (\$111,000 Federal share).

Department Response

The Department agreed that the cost of \$148,000 was mistakenly charged to Grant No. F14AF00941 instead of Grant No. F13AF01112. The Department noted that while Grant No. F14AF00941 was overstated by \$148,000, Grant No. F13AF01112 was understated by the same amount and stated that simple oversight was the cause of this mistake. As a corrective action, the Department will submit corrected Federal Financial Reports (SF-425s) for each grant by August 31, 2018.

FWS Response

The FWS concurred with the recommendation.

OIG Comments

Based on the Department and FWS responses, we consider this recommendation resolved but not implemented (see Appendix 3).

B. Subaward Determination

The Department had not classified any recipients of Program funds for boating access construction or research projects as subrecipients. Instead, all were classified as contractors.

After reviewing the expenditure documentation for the following list of contracts, we believe that these boating access construction projects totaling \$3,830,170 should have been classified as subawards to the respective parish or municipality (which in turn, awarded contracts). These grants include:

- Port O’Bistineau Landing
- New Iberia City Park Enhancements
- St. Tammany Fishing Pier
- Leesville Public Boat Launch
- Bonnabel Boat Launch

In addition, we identified the following entities which were awarded a total of \$2,635,482 in SFYs 2015 and 2016, that the Department designated as

contractors, however, should have been classified as subawardees. We identified the agreements as subawards due to the nature of work performed in completing grant objectives. These entities include:

- Louisiana State University
- Louisiana State University Agricultural Center
- Mississippi State University
- Nicholls State University
- Southeastern Louisiana University
- University of Georgia
- University of New Orleans
- University of Tennessee

A subrecipient is defined in 2 C.F.R. § 200.93 as a non-Federal entity that receives a subaward (as defined in 2 C.F.R. § 200.92) from a pass-through entity to carry out part of a Federal program. According to 2 C.F.R. § 200.330, such a non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and as a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities. Therefore, the Department must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. Each designation entails different requirements for award decisions, performance monitoring, and reporting.

A subaward is made when carrying out a portion of a Federal award; it creates a Federal assistance relationship with the subrecipient. Note that 2 C.F.R. § 200.92 “Subaward” supports classifying a non-Federal entity as a subrecipient when the non-Federal entity:

1. Determines who is eligible to receive what Federal assistance
2. Has its performance measured in relation to whether objectives of a Federal program were met
3. Has responsibility for programmatic decision making
4. Is responsible for adherence to applicable Federal program requirements specified in the Federal award

5. In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in the authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity

A contract is used for obtaining goods and services for the non-Federal entity's own use. A contract creates a procurement relationship with the contractor (See 2 C.F.R. § 200.22, "Contract"). A procurement relationship between the non-Federal entity and a contractor occurs when the non-Federal entity receiving the Federal funds:

1. Provides the goods and services within normal business operations
2. Provides similar goods or services to many different purchasers
3. Normally operates in a competitive environment
4. Provides goods or services that are ancillary to the operation of the Federal program
5. Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

When the determination is made that an action is a subaward of Federal funds, the *Federal Funding Accountability and Transparency Act* requires public reporting of any action involving \$25,000 or more. Federal regulation 2 C.F.R. § 200.331 also prescribes specific requirements for subaward administration, such as implementing policies and procedures to comply with the risk assessment, monitoring, and reporting requirements that follow a subaward determination.

When we asked the Department for a list of its subawards, we were informed that it does not have any subawards. The Federal guidance in this area is new since our last audit (effective for subawards December 26, 2013; and for contracts no later than SFY 2019) and the Department has not established or implemented clear policies for making the subaward/contract determination. Consequently, the Department also has not implemented policies and procedures to comply with the risk assessment, monitoring, and reporting requirements that follow a subaward determination. Therefore, the Department was not in compliance with the *Federal Funding Accountability and Transparency Act* and regulatory requirements for subaward administration.

Recommendations

We recommend that FWS work with the Department to:

2. Develop and implement policies that determine whether Program funds will pass-through as subawards or contracts.
3. Develop and implement procedures to ensure compliance, where applicable, with requirements (2 C.F.R. § 200.331) to properly administer subawards.

Department Response

The Department concurred with the finding and recommendations and plan to implement procedures regarding the pass-through of Program funds by July 1, 2018. These procedures require Department staff to complete a checklist, which will assist in determining whether pass-through funds are sub-awards or contracts. Staff will complete a risk assessment for pass-through funds considered sub-awards. This risk assessment will help ensure compliance with 2 C.F.R. § 200.331 requirements for the proper administration of subawards. The Department, however, did not address whether it will develop and implement the recommended policies.

FWS Response

The FWS concurred with the recommendations.

OIG Comments

While the Department did not address the policy issue in its response, based on the FWS response, we consider these recommendations resolved but not implemented (see Appendix 3).

C. Prior Written Approvals Were Not Obtained

The Department purchased a used airplane for \$1.8 million and 70 pickup trucks totaling \$1.7 million without obtaining prior approval from FWS.

The airplane was funded by Grant No. F15AF01289. We were unable to locate a preapproval or justification in the grant proposal, or a signed grant agreement to show that the airplane was a preapproved purchase. Further, the FWS Region liaison was unaware of a grant-funded airplane purchase and stated that the FWS had not received a written justification in the Department's grant proposal, nor had the FWS sent a prior written approval to the Department before the purchase.

In addition, we found that the Department had purchased 70 pickup trucks totaling \$1.7 million dollars from Program Grant Nos. F14AF01036, F14AF00941, F14AF01042, and F15AF01289. Neither the grant proposals

nor grant agreements included preapprovals to purchase the trucks, or notifications to the FWS of the purchases.

Federal Regulation 2 C.F.R. § 200.439 states that capital expenditures for equipment are allowable as direct charges with prior written approval of the Federal awarding agency. Both the FWS and the Department, however, were unaware that they were required to provide prior written documentation for capital expenditures using WSFR grant funds. Without proper prior written justifications and approvals, the FWS cannot monitor the grant capital expenditures for equipment by ensuring the equipment is used for the benefit of the Program and is appropriately documented in the Department's equipment inventory.

Recommendation

We recommend that FWS:

4. Work with the Department to implement 2 C.F.R 200.439, which requires prior, written, approval when capital expenditure purchases are made.

Department Response

The Department did not concur with this finding. According to the Department, it is limited to a \$5,000 delegated purchasing authority. The Department stated that these purchases were entered into the procurement system and approved by the Division of Administration: in accordance with State purchasing guidelines. In its response, the Department also noted, that the Assistant Secretary reached out to the director of FWS Region 4 and received verbal approval prior to the procurement of the airplane. The Department also pointed out that vehicles have been purchased every year on the Wildlife Restoration grant and that they have withstood two prior audits with no findings. The Department also said that in the future, if the FWS requires the disclosure of all capital acquisitions purchased to complete the scope of the grant award, the Department will attempt to receive approval prior to procurement.

FWS Response

The FWS concurred with the recommendation.

OIG Comments

We understand that vehicles are essential to completing the scope of the grant, however, purchasing in the volume found appeared to be excessive without notifying the FWS. Similarly, documentation to support that the FWS was aware of the airplane purchase would have added transparency and identification of the need for which it was purchased. Based on the FWS

response, however, we consider this recommendation resolved but not implemented (see Appendix 3).

D. Inadequate Support for In-Kind Contributions

The Department cannot accurately identify its noncash (in-kind) contributions for the State's matching share of costs because it did not have adequate support for the volunteer hours worked. Under the Program, States must use State matching (non-Federal) funds to cover at least 25 percent of costs incurred for projects under the grants. Noncash (in-kind) contributions may be used to meet States' matching share of costs, and, as with costs claimed for reimbursement, States must support the value of these contributions.

We reviewed a sample of 27 time reports for volunteers working under Hunter Education Grant Nos. F15AF01138 and F14AF00941, and Aquatic Education Grant Nos. F14AF01104 and F1501134. In our sample we saw seven different report forms used by the Department for volunteers' times. In addition, we found 16 issues in 8 of the 27 (30 percent) reports we reviewed. These issues include:

- Five reports that did not indicate the dates of the volunteer work
- Five reports that did not indicate Department approval or certification
- Three reports that showed volunteer hours for multiple days were entered on the timesheet as a total, rather than as individual days
- Two reports that showed total volunteer hours worked for events were incorrectly added
- One report that showed volunteer hours entered were designated as approximate

Federal regulation 2 C.F.R. § 200.306 (b)(1) requires that in-kind contributions be verifiable from the grantee's records. In addition, 2 C.F.R. § 200.434 (d) states that, to the extent feasible, services donated will be supported by the same methods used to support regular personnel costs. Regulation 2 C.F.R § 225, Appendix A, (C)(1)(j), requires costs to be adequately documented to be allowable under Federal awards. Finally, the Department's hunter and aquatic education instructor manuals require that the beginning and ending days of courses must be recorded and that times must be entered for each day.

Department policies and procedures do not require volunteer instructors to record their time in a manner similar to State employees, which was via electronic timesheets. Instead, different hardcopy time report forms were used and manually processed. Furthermore, there were two mathematical errors in

manually adding volunteer hours, the Department's certification and review procedure for timesheets did not identify the issues we noted, and the Department did not follow time documentation requirements in its instructor manuals.

The State's required 25 percent match for the four grants was \$1,544,851, and State records showed \$1,990,528 in in-kind value for volunteer hours, which equated to an over-match of \$445,676. Since the in-kind values reported for the grants provided a sizeable over-match to the State's required match, no costs will be questioned. While the Department's overmatch eliminated questioned costs, overmatch cannot be guaranteed in the future. The Department could face questioned costs if it does not fully address these issues and its overmatch falls short in the future.

Recommendations

We recommend that FWS:

5. Require the Department to provide documentation to include specific dates, daily hours of volunteer service, and signatures, similar to an employee timesheet.
6. Require the Department to review and verify documented dates and hours.

Department Response

The Department agreed with this finding. The Department said it has developed new timesheets that require volunteers to include specific dates and hours of service. These timesheets are signed by the volunteers and approved by the Department. While these new timesheets will be the standard timesheet used to record volunteer hours, certain programs, such as Archery in Louisiana Schools, have unique needs and require specialized timesheets. The Department said it has also increased scrutiny of timesheet verification. The Wildlife Restoration Coordinator will be responsible for this action.

FWS Response

The FWS concurred with the recommendations.

OIG Comments

Based on the Department and FWS responses, we consider these recommendations resolved but not implemented (see Appendix 3)

E. Inadequate Equipment Management System

The Department was unable to provide an equipment inventory that identified all funding sources because of an IT system conversion. The funding information was in the database and could be searched one item at a time, but this proved to be unreasonably time consuming. Furthermore, the Department was unable to provide a listing of disposed equipment. Department staff indicated they had requested, but had not received, assistance from the State's information technology department to provide the listing.

Federal regulations require each State to have adequate controls in place to ensure it maintains accountability for equipment purchased with Program funds. Regulation 2 C.F.R. 200.313 (c)(1) states that equipment must be used in the program or project for which it was acquired, and 2 C.F.R. 200.313 (d)(1) states that property records must be maintained that include the source of funding for the property, the percentage of Federal participation in the project costs, and data of disposal including the date of disposal and sale price of the property.

The Department converted its equipment information management system from its Asset Management Platform (AMP) to the State's system, LaGov, and the Department could not extract all desired information from LaGov, for example, the funding source. Without knowing the funding source, the Department and FWS have no assurance that equipment is used for its originally intended purposes, and equipment purchased with Program funding and license revenue are at risk of being lost. In addition, the State cannot ensure that funds received from the disposal of Program equipment are put back into the Program.

Recommendations

We recommend that FWS:

7. Work with the Department to validate that its official asset records are accurate.
8. Work with the Department to confirm that all equipment information, including the funding source, is identified in the LaGov system.

Department Response

The Department concurred with this finding. The Department was able to create a listing of equipment purchased with Program funds by compiling three reports from various systems into one, and sorting by funding source. While this method is not ideal, the Department said it now has the capability to provide the information requested by the auditors.

The Department acknowledged the need for enhancements to the LaGov inventory system. The Department is currently working with the Office of Technology Services (OTS) to create an inventory report that will include inventory that has been disposed of, by funding source. Once the OTS has created this report, the Department will have the capability to quickly validate that its official asset records are accurate. It should be noted that the OTS is a separate State agency, which is not under the control of the Department. The Department estimated that the new inventory report will be completed by August 31, 2018.

FWS Response

The FWS concurred with the recommendations.

OIG Comments

Based on the Department and FWS responses, we consider this recommendation resolved but not implemented (see Appendix 3)

Appendix I

State of Louisiana,
Department of Wildlife and Fisheries
Grants Open during the Audit Period
July 1, 2014, Through June 30, 2016

FBMS Grant Number	Grant Amount	Claimed Costs	Questioned Costs Ineligible
FI0AF00457	\$3,032,000	\$2,857,289	
FI1AF00648	1,818,240	1,134,830	
FI2AF00171	620,000	466,324	
FI2AF00245	2,891,380	42,708	
FI2AF01187	349,000	323,887	
FI3AF00314	145,500	143,045	
FI3AF00540	1,322,742	42,928	
FI3AF01191	1,071,762	1,073,225	
FI4AF00188	159,858	325,815	
FI4AF00445	427,700	0	
FI4AF00843	173,334	200,941	
FI4AF00845	170,134	100,368	
FI4AF00846	2,126,667	2,255,604	
FI4AF00847	880,000	876,381	
FI4AF00850	157,334	122,805	
FI4AF00853	693,334	678,940	
FI4AF00869	1,303,334	1,181,983	
FI4AF00871	661,667	1,092,309	
FI4AF00873	53,334	54,400	
FI4AF00874	85,333	85,503	
FI4AF00941	3,510,556	2,999,005	\$148,000
FI4AF00944	221,544	187,171	
FI4AF00967	175,000	159,961	
FI4AF00968	172,000	208,381	
FI4AF01036	12,740,655	13,079,942	
FI4AF01041	414,165	758,505	
FI4AF01042	2,590,000	3,166,334	
FI4AF01099	29,285	19,041	
FI4AF01100	1,486,267	1,573,035	
FI4AF01104	433,333	682,021	
FI4AF01106	100,000	93,791	
FI4AF01329	170,392	0	

FBMS Grant Number	Grant Amount	Claimed Costs	Questioned Costs Ineligible
FI5AF00071	\$466,666	\$581,648	
FI5AF00684	133,333	59,607	
FI5AF00688	693,334	508,677	
FI5AF00890	160,000	39,881	
FI5AF00892	220,000	172,421	
FI5AF00943	100,000	34,704	
FI5AF00945	85,333	85,346	
FI5AF00946	2,466,667	2,134,688	
FI5AF00947	1,466,667	1,138,248	
FI5AF00948	2,022,621	2,083,054	
FI5AF00949	955,000	712,260	
FI5AF00950	880,000	634,702	
FI5AF01134	433,333	523,413	
FI5AF01138	3,939,149	3,344,709	
FI5AF01139	229,365	271,429	
FI5AF01278	175,000	245,037	
FI5AF01279	172,000	194,205	
FI5AF01289	13,863,923	16,340,706	
FI5AF01334	375,000	740,388	
FI5AF01335	2,549,000	3,374,817	
	\$71,572,241	\$69,206,412	\$148,000

Appendix 2

State of Louisiana
Department of Wildlife and Fisheries
Sites Visited

Headquarters

Baton Rouge

Boat Ramps

Boggy Bayou
Bonnabel
Port O'Bisteneau

Field Offices

Hammond
Minden
Monroe
Pineville

Fish Hatcheries

Beechwood
Booker Fowler
Huey P. Long
Monroe

Fishing Pier

St. Tammany

Shooting Ranges

Bodcau
Sherburne
Woodworth

Wildlife Management Areas

Bayou Pierre
Bodcau
Boeuf
Dewey W. Wills
Elbow Slough
Loggy Bayou
Manchac
Pearl River
Russell Sage
Sherburne

Appendix 3

**State of Louisiana
Department of Wildlife and Fisheries
Status of Audit Recommendations**

Recommendations	Status	Action Required
I – 8	We consider the recommendations resolved but not implemented.	<p>Complete a corrective action plan that includes information on actions taken or planned to address the recommendation, target dates and title(s) of the official(s) responsible for implementation, and verification that FWS headquarters officials reviewed and approved the actions taken or planned by the Department.</p> <p>We will refer the recommendations not implemented at the end of 90 days (after November 21, 2018) to the Assistant Secretary for Policy, Management and Budget for tracking of implementation.</p>

