



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 Wyoming, Game and Fish Department
From July 1, 2015, Through June 30, 2017



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Memorandum

To: Margaret Everson
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 Wyoming, Game and Fish
Department From July 1, 2015, Through June 30, 2017
Report No. 2018-CR-015

This report presents the results of our audit of costs claimed by the State of Wyoming, Game and Fish Department (Department) under grants 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 (Program). The audit included claims totaling approximately \$50.2 million on five grants that were open during the State fiscal years that ended June 30, 2016 and June 30, 2017 (see Appendix 1). The audit also covered the Department's compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of hunting and fishing license revenues and the reporting of program income.

We found that the Department complied with applicable grant accounting and regulatory requirements. We did not identify any reportable conditions. We therefore do not require a response to this audit report.

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

If you have any questions regarding this report, please contact me at 303-236-9243 or you can email AIE_Reports@doioig.gov.

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Introduction

Background

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

Objectives

We conducted this audit to determine if the State of Wyoming, Game and Fish Department (Department):

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

Scope

Audit work included claims totaling approximately \$50.2 million on the five grants open during the State fiscal years (SFYs) that ended June 30, 2016 and June 30, 2017 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at the Department headquarters and visited five regional offices, three wildlife habitat management areas, two boating and fishing access sites, a fish hatchery, a conservation camp, and a wildlife forensics and fish health laboratory (see Appendix 2).

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

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

Methodology

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

Our tests and procedures included:

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

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

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

Prior Audit Coverage

On October 29, 2013, we issued *Audit – U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Wyoming, Game and Fish Department, From July 1, 2010, Through June 30, 2012* (Report No. R-GR-FWS-0010-2013).

We followed up on all recommendations in the report and found that the U.S. Department of the Interior, Office of the Assistant Secretary for Policy, Management and Budget considered one recommendation, related to real property reconciliation, resolved but not implemented.

We reviewed single audit reports for SFYs 2016 and 2017. None of these reports contained any findings that would directly affect the Program grants.

Results of Audit

Audit Summary

We found that the Department complied, in general, with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. We did not identify any reportable conditions.

Appendix I

State of Wyoming,
Game and Fish Department
Grants Open During the Audit Period
July 1, 2015, Through June 30, 2017

FBMS Grant Number	Grant Amount	Claimed Costs
FI4AF01026	\$4,107,391	\$3,755,938
FI5AF00624	1,336,879	459,624
FI5AF00625	33,763,301	21,493,848
FI6AF00695	1,674,361	857,282
FI6AF00698	32,405,392	23,665,728
Total	\$73,287,324	\$50,232,420

Appendix 2

State of Wyoming, Game and Fish Department Sites Visited

Headquarters

Cheyenne

Regional Offices

Green River

Jackson

Lander

Laramie

Pinedale

Wildlife Habitat Management Areas

Horse Creek

South Park

Whiskey Basin

Boating and Fishing Access Sites

Airport-New Fork River

Laramie Plains Lakes

Other

Dubois Fish Hatchery

Wildlife Forensics and Fish Health Laboratory

Whiskey Mountain Conservation Camp

