



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

**U.S. Fish and Wildlife Service Grants
Awarded to the Commonwealth of
Pennsylvania, Fish and Boat Commission,
From July 1, 2016, Through June 30, 2018,
Under the Wildlife and Sport Fish Restoration
Program**

This is a revised version of the report prepared for public release.

In recognition of Secretarial Order No. 3380, we are providing estimated costs associated with certain work products. Applying a formula involving prior salary and benefit expenses, we estimate the cost of preparing this report to be \$54,000.



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

JUL 30 2020

Memorandum

To: Aurelia Skipwith
Director, U.S. Fish and Wildlife Service

From: Michael P. Colombo 
Regional Manager, Western Region

Subject: Final Audit Report – *U.S. Fish and Wildlife Service Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2016, Through June 30, 2018, Under the Wildlife and Sport Fish Restoration Program*
Report No. 2019-WR-006

This final report presents the results of our audit of costs claimed by the Commonwealth of Pennsylvania's Fish and Boat Commission (Commission) under grants awarded by the U.S. Fish and Wildlife Service (FWS). The FWS provided the grants to the Commonwealth under the Wildlife and Sport Fish Restoration Program. The audit included claims totaling approximately \$36 million on 17 grants that were open during the State fiscal years that ended June 30, 2017, and June 30, 2018 (see Appendix 1). The audit also covered the Commission's compliance with applicable laws, regulations, and FWS guidelines, including those related to collecting and using fishing license revenues and reporting program income.

We found that the Commission was unable to demonstrate that it had adequate support for labor costs charged to Program grants because of its inability to reconcile these costs with the Commonwealth's accounting system and its use of estimated values for labor costs. We therefore question the Federal share of unsupported labor costs and related indirect costs, totaling \$17,701,030.

We provided a draft of the report to the FWS. The FWS concurred with our recommendations and will work with the Commission to implement corrective actions. In this report we summarize the Commission's and the FWS' responses to our recommendations, as well as our comments on their responses. The full responses from the Commission and the FWS are included in Appendix 3. We list the status of the recommendations in Appendix 4.

Please provide us with a corrective action plan based on our recommendations by October 28, 2020. The plan should provide information on actions taken or planned to address the recommendations, as well as target dates and titles of the officials responsible for implementation. Please send your response to aie_reports@doioig.gov.

If you have any questions regarding this report, please contact me at 916-978-6199.

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.

cc: Colleen E. Sculley, Chief, Division of Wildlife and Sport Fish Restoration, Region 1,
U.S. Fish and Wildlife Service

Table of Contents

Introduction.....	1
Background.....	1
Objectives	1
Scope	1
Methodology.....	2
Prior Audit Coverage.....	3
Results of Audit	4
Audit Summary	4
Finding and Recommendations	4
Appendix 1	8
Appendix 2.....	9
Appendix 3.....	10
Appendix 4.....	15

Introduction

Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act¹ 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 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 State fish and game agencies. Finally, Federal regulations and FWS guidance require States to account for any income they earn using grant funds.

Objectives

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

We conducted this audit to determine whether the Commonwealth of Pennsylvania's Fish and Boat Commission (Commission):

- Claimed the costs incurred under the Program grants in accordance with the Acts and related regulations, FWS guidelines, and grant agreements
- Used Commonwealth 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 \$36 million on the 17 grants open during the State fiscal years (SFYs) that ended June 30, 2017, and June 30, 2018 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at the Commission's headquarters office in Harrisburg, PA, and visited two regional offices, six fish hatcheries, and five boating access sites (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 performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit 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 Commission
- Reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income
- Interviewing Commission employees to ensure that personnel costs charged to the grants were supportable
- Conducting site visits to inspect equipment and other property
- Determining whether the Commission used fishing license revenues solely for the administration of fish and wildlife program activities
- Determining whether the Commonwealth 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 Commission'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 Commission employees who charged time to Program grants and verified their hours against timesheets and other supporting data.

Prior Audit Coverage

On July 24, 2015, we issued *U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2011, Through June 30, 2013* (Report No. R-GR-FWS-0005-2014).

We followed up on the recommendation in the report (related to license certification) and found that it was resolved and implemented prior to issuance of the final report.

We also reviewed the Commonwealth's single audit reports for SFYs 2016 and 2017. Neither report contained any findings directly affecting the Program grants.

Results of Audit

Audit Summary

We found that the Commission was unable to demonstrate adequate support for labor costs charged to Program grants because of its inability to reconcile these costs with the Commonwealth's accounting system and its use of estimated values for labor costs. We question a total of \$17,701,030, the Federal share of unsupported labor costs and related indirect costs.

Finding and Recommendations

Inadequate Financial Management—Questioned Costs of \$17,701,030

The Commission uses two systems to account for grant expenditures: System Analysis and Program Development (SAP) and Microsoft Excel. SAP, the Commonwealth's official accounting system, accounts for all nonlabor direct costs and can provide reports of actual expenditures coded to grants. The Commission does not use the SAP system to account for labor expenditures charged to grants. Instead, the Commission uses a separate grants accounting process reliant upon Microsoft Excel to track labor hours recorded on employee timesheets. These labor hours are valued according to a composite labor rate computed by the Commission. This process produces an estimated value of the labor costs associated with grants rather than actual labor expenditures. The two systems do not interface, and the labor costs recorded in the Excel workbooks are not reconciled with the Commonwealth's official accounting system (SAP). In addition, the Excel records are not audited or evaluated as part of the Commonwealth's single audit.

Further, the records of labor hours are manually input into the Excel system by one employee, and this employee's work is only spot-checked for accuracy. Thus, there are not adequate internal controls in place to ensure that the hours and related costs recorded are accurate.

Because of the Commission's use of an unreconciled and unofficial system to support its grant labor expenditures, we classified all labor costs (\$22,618,822) and related indirect costs (\$3,491,192) claimed by the Commission for grants open during our audit period as unsupported. These costs total \$26,110,014, with a Federal share of \$17,701,030, as summarized in Figure 1 below.

Figure 1. Federal Share of Unsupported Labor Costs and Related Indirect Costs, by Grant

Grant No.	Unsupported Labor Costs (\$)	Unsupported Indirect Costs (\$)	Questioned Labor Costs (\$)	Questioned Indirect Costs (\$)	Total Questioned Costs (\$)
F16AF00090	417,331	69,778	267,029	46,375	313,404
F16AF00091	3,923,567	656,162	2,942,675	492,121	3,434,796
F16AF00101	1,022,559	170,715	758,637	126,957	885,594
F16AF00105	1,147,197	191,789	860,398	143,842	1,004,240
F16FA00625	201,078	33,439	150,808	25,079	175,887
F16AF00768	15,875	2,640	11,907	1,980	13,887
F17AF00084	1,490,106	229,863	1,117,580	172,038	1,289,618
F17AF00085	4,235,287	654,740	2,837,340	446,723	3,284,063
F17AF00086	1,153,735	177,711	806,578	125,896	932,474
F17AF00087	560,643	86,575	256,595	44,899	301,494
F17AF00731	270,864	38,842	192,785	27,734	220,519
F17AF00903	55,951	8,023	41,964	6,018	47,982
F18AF00116	1,330,028	191,745	997,521	143,272	1,140,793
F18AF00122	721,991	104,076	255,417	44,337	299,754
F18AF00123	1,268,189	182,744	756,036	115,340	871,376
F18AF00159	4,804,422	692,350	3,036,621	448,528	3,485,149
Total	\$22,618,822	\$3,491,192	\$15,289,891	\$2,411,139	\$17,701,030

Federal regulations (2 C.F.R. § 200.302(a)) require that a State’s financial management system be sufficient to permit the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to Federal statutes, regulations, and the terms and conditions of the Federal award. The Commission’s Excel-based financial management process does not permit such tracing because the labor costs claimed do not represent actual expenditures, but rather are estimated values based on a composite labor rate.

Further, Federal regulations (2 C.F.R. § 200.302(b)(1)) require that the financial management system of each grant recipient provide for identification, in its accounts, of all Federal awards received and expended.

In addition, Federal regulations (2 C.F.R. § 200.430(i)) require that records of charges to Federal awards for salaries and wages be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated, and that they are incorporated in the State’s official records.

Commission officials told us this labor accounting process has been in place in some form for decades. It is based on a legacy system of handwritten ledgers that was later adapted to Excel. Officials also told us that they are highly confident the records they rely on are accurate. Without sufficient internal controls or efforts to reconcile labor costs, however, the continued use of this process as-is prevents the Commission from complying with Federal grant regulations.

Because of its inability to reconcile its grant claims with actual labor costs recorded in its accounting system, the Commission cannot provide assurance that grant claims for labor costs are accurate, allowable, and properly allocated.

Recommendations
<p>We recommend that the FWS:</p> <ol style="list-style-type: none">1. Resolve questioned costs of \$17,701,0302. Require the Commission to implement a financial management system with sufficient internal controls to provide for a reconciliation of all grant claims to actual expenditures recorded in the Commonwealth's System Analysis and Program Development (SAP) accounting system

Commission Response

The Commission did not concur with our finding, stating that it does not offer an accurate representation of the Commission's accounting for and internal controls over Federal grant reporting. Specifically, the Commission believes that it maintained sufficient and appropriate evidence to support the audit's questioned costs and that its financial management system for labor costs charged to grants complies with Federal grant management and internal control requirements. The Commission, however, is committed to working with the FWS to resolve the questioned costs and explore options to improve its financial management system. See Appendix 3 for the Commission's full response.

FWS Response

The FWS concurred with our finding and recommendations and will work with the Commission to resolve the questioned costs and develop a corrective action plan. See Appendix 3 for the FWS' full response.

OIG Comment

We disagree with the Commission's contention that it was able to support the allocation of labor costs among specific Federal awards in sufficient detail to fulfill Federal requirements. In addition, the Commission was unable to demonstrate that it deployed sufficient control activities through established policies and procedures to permit corroboration of management's assertions

over internal controls. Further, we gave the Commission ample opportunity to thoroughly explain its grant reporting process.

To provide support for questioned costs, the Commission has agreed to crosswalk information from the SAP system to its grant accounting subledgers. Specifically, the Commission will recalculate a compensation and fringe rate for each employee, based on the costs for each pay period, and apply that rate against the actual hours recorded on the grants for all reporting periods in question. The Commission's target date for resolving all questioned costs is December 31, 2020.

In addition, to improve its financial management system, the Commission will explore methods for identifying grant-related personnel expenses in SAP to provide a clearer link to these costs in its subledgers. The Commission will provide these data to the FWS to demonstrate that grant claims can be reconciled to actual expenditures. The Commission proposes to have an enhanced financial management system in place no later than December 31, 2024.

Based on the Commission's and the FWS' responses, we consider Recommendations 1 and 2 resolved but not implemented (see Appendix 4).

Appendix 1

**Commonwealth of Pennsylvania
Fish and Boat Commission
Grants Open During the Audit Period
July 1, 2016, Through June 30, 2018**

Grant No.	Grant Amount (\$)	Claimed Costs (\$)	Questioned Costs (\$)
F10AF00430	4,706,400	4,684,889	0
F16AF00090	538,864	608,102	313,404
F16AF00091	5,411,641	5,388,094	3,434,796
F16AF00101	1,470,000	1,481,059	885,594
F16AF00105	2,400,000	1,670,624	1,004,240
F16FA00625	308,032	269,082	175,887
F16AF00768	730,500	21,334	13,887
F17AF00084	2,448,000	2,119,869	1,289,618
F17AF00085	5,152,030	5,663,306	3,284,063
F17AF00086	1,502,340	1,590,486	932,474
F17AF00087	549,642	794,868	301,494
F17AF00731	311,112	326,793	220,519
F17AF00903	1,912,000	131,238	47,982
F18AF00116	2,496,960	1,959,224	1,140,793
F18AF00122	560,635	987,030	299,754
F18AF00123	1,535,391	1,824,488	871,376
F18AF00159	5,389,289	6,239,195	3,485,149
Totals	\$37,422,836	\$35,759,681	\$17,701,030

Appendix 2

Commonwealth of Pennsylvania Fish and Boat Commission Sites Visited

Headquarters

Harrisburg, PA

Regional Offices

Central Region

Northwest Region

Fish Hatcheries

Benner Spring

Fairview

Huntsdale

Linesville

Reynoldsdale

Union City

Boating Access

Elk Creek

Kyle Lake

Lake LeBoeuf

Tamarack Lake

Walnut Creek

Appendix 3

**Commonwealth of Pennsylvania
Fish and Boat Commission
Responses to Draft Report**

The Commonwealth of Pennsylvania's Fish and Boat Commission's response to our draft report follows on page 11. The U.S. Fish and Wildlife Service's response to our draft report follows on page 14.



Pennsylvania Fish & Boat Commission

OFFICE OF ADMINISTRATION
P.O. BOX 67000
HARRISBURG, PA 17106-7000
[REDACTED] FAX: (717) 705-7802
[REDACTED]@PA.GOV

March 11, 2020

[REDACTED], Grants Fiscal Officer
Wildlife and Sport Fish Restoration Program
U.S. Fish and Wildlife Service
300 Westgate Center Drive
Hadley, MA 01035

Dear [REDACTED]:

The Pennsylvania Fish & Boat Commission (Commission) has reviewed the *Draft Audit Report—U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2016, Through June 30, 2018 Report* and appreciates the opportunity to provide comments. Since Generally Accepted Government Auditing Standards state that the purpose of providing a draft report with findings for review and comment by the audited entity is to help the auditors develop a report that is fair, complete, and objective, these written comments will primarily serve to demonstrate why the Commission firmly believes this audit finding does *not* offer an accurate representation of its accounting for and internal controls over Federal grant reporting.

In accordance with 2 C.F.R. §200.302(a), the Commission is *required* to use the Commonwealth's SAP system to record all revenues and expenditures – including total compensation and fringe benefit costs; and therefore, these costs are not only incorporated into the official records of the State, but also comply with the State's established accounting policies and practices. Additionally, the Commission is able to produce reports indicating that it maintains accurate records for the identification of all federal awards in sufficient detail to fulfill the requirements of 2 C.F.R. §200.302(b)(1). However, in an effort to properly support the distribution of an employee's salary or wages among specific Federal activities, the Commission allocates the compensation costs from SAP in a separate sub-ledger (i.e. Excel). Notably, all the information used to prepare the grant requests is derived from the SAP system, and the costs are traceable from the (1) Grant Funding request to the (2) Sub-ledger, and back to the (3) Time and Activity reports; and all of this information can be traced to the SAP system through SAP payroll reports.

According to 2 C.F.R. §200.430(i)(iv) these records must "*encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written*

Our Mission:

www.fishandboat.com

To protect, conserve and enhance the Commonwealth's aquatic resources and provide fishing and boating opportunities.

policy.” Thus, the Commission affirms that this audit conclusion does *not* appear to be substantiated, and arguably conflicts with the applicable statutes. To comply with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the Commission has made a concerted effort to ensure that its allocated costs are reasonable, consistent, and that they conform to established written policies. Additionally, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Therefore, to be in compliance with time and effort requirements, employees of the Commission submit bi-weekly Time and Activity Reports, which are duly authorized, reviewed and approved, and clearly detail the exact number of hours worked on all grant and non-grant activity. Since most employees work on more than one federally funded grant or project, all hours are supported by these detailed personal activity reports and they serve as the basis for allocating all direct compensation and fringe benefit costs. The Commission takes great measures to ensure that the hours on the Time and Activity Reports are properly recorded, as evidenced by its strong system of internal controls. An internal audit process is performed after the reports are reviewed and approved by an employee’s supervisor, and importantly, prior to any drawdown or funding requests being charged against a grant.

Time and Activity Reports for each pay period are submitted from the various field offices every two weeks. These reports summarize hours worked on applicable projects, including any federally funded grant project. Once approved by the responsible supervisor or manager, the data is recorded in the Commonwealth’s accounting system (SAP) by timekeepers for each bi-weekly payroll. Copies of these Time and Activity Reports are then forwarded to the Federal Aid Section for subsequent review by the Grant Accounting Specialist. This internal audit function is designed to offer objective assurance that the employees’ time and activity is properly recorded. Once the Grant Accounting Specialist is satisfied that the time recorded is eligible to be charged to each project, she posts the hours, by employee, to the appropriate project accounting file in a subsidiary ledger. Care is also taken to ensure that the postings are applicable to the respective grant period and that all records are properly retained. Once all the information is summarized by project, the Federal Program Manager reviews all charges and then prepares scheduled, semi-annual or periodic Grant Funding request. As a result, the Commission maintains that its control activities contribute to the mitigation of risk (especially as it pertains to federal grant requests). The Commission also believes that it deploys control activities through established policies which put the procedures into action. Considering the auditors should be able to corroborate management’s assertions over its internal controls, the audit report should be modified accordingly.

The Commission does acknowledge that a composite rate has been used to systematically and rationally allocate allowable fringe benefit costs. Nonetheless, 2 C.F.R. §200.431(d) states the following: “*Fringe benefits may be assigned to cost objectives...by allocating on the basis of entity wide salaries and wages of the employees receiving the benefits,*” and the Commission is able to demonstrate that these costs in relationship to the salaries and wages do not differ significantly for different groups of its employees. The Commission further recognizes that the fringe benefit component of the composite rate calculation was based upon the prior year’s actual costs, though it adamantly refutes the audit report’s claim that the composite rate is a mere estimate. Unfortunately, this undermines the reality that the use of prior year’s cost is predicated on the expectation that benefit costs are likely to increase the following year, thus creating a

conservative approach for the Commission to charge Federal grants. And, despite the fact that Uniform Guidance was intended to ease the administrative burden on Federal award recipients, the Commission believes that it has consistently applied the general meaning of the law. But be that as it may, the Commission agrees, in an effort to support total questioned costs, it will take whatsoever steps that are necessary to substantiate the direct costs (and the indirect costs).

Notwithstanding our *disagreement* with the audit findings, to the satisfaction of the U.S. Fish and Wildlife Service, the Commission fully intends to resolve the questioned costs and, in an attempt to reduce the chance of receiving any future audit findings, will also explore all available options to more fully utilize the Commonwealth's SAP accounting system. The Commission believes that it maintained sufficient and appropriate evidence to support the \$17,701,030 in questioned costs and emphasizes its position that if the Commission had been afforded the opportunity to adequately explain its grant reporting processes thoroughly, the auditors likely would have disabused themselves of at least some of their notions. As such, the Commission will crosswalk information from the SAP system to its grant accounting sub-ledgers. This will be accomplished by re-calculating a compensation and fringe rate for each employee, based on the costs for each pay period, and applying that factor against the actual hours previously recorded on the grants for all grant reporting periods in question. The Commission is unequivocally confident that the results will confirm and prove that its charges to the Wildlife and Sport Fish Restoration Program grants were fully supported.

[REDACTED], Federal Program Manager for the Commission, will conduct a full review of the grants identified in the audit finding. Given the number of grants to be examined and the volume of personnel charging to each grant, the process will be lengthy; however, the Commission's target date for resolving all questioned costs is December 31, 2020.

[REDACTED] will also be the team lead to improve the Commission's financial management system. Methods for identifying grant-related personnel expenses in SAP will be explored to provide a clearer link to these costs in Commission sub-ledgers. Upon implementation of suitable improvements, grant costs will be accrued for a minimum of 12 months; this data will be provided to WSFR to demonstrate grant claims can be reconciled to actual expenditures. To ensure sufficient testing of available SAP options, allow adequate time to capture costs using improved methods, and review of the dataset by WSFR staff, the Commission proposes to have an enhanced financial management system in place by no later than December 31, 2024.

Thank you for the opportunity to provide comment on the draft audit report. We respectfully request that our response be published *in its entirety* in the Office of Inspector General's final audit report.

Sincerely,



Brian P. Barner
Deputy Executive Director



United States Department of the Interior

FISH AND WILDLIFE SERVICE

300 Westgate Center Drive
Hadley, MA 01035-9589



March 18, 2020

In Reply Refer To:
FWS/Region 5/WSFR

Michael P. Colombo, Regional Manager, Western Region
Office of Inspector General
U.S. Department of the Interior
2800 Cottage Way, Suite [REDACTED]
Sacramento, California 95825

Dear Mr. Colombo:

Attached is the Commonwealth of Pennsylvania's Fish and Boat Commission's (Commission), response to the Office of Inspector General's Draft Audit Report No. 2019-WR-006. The Service has confirmed with the State these are the only comments they have on this Draft Report.

The Service concurs with the auditors recommendations and has reviewed and accepted the State's response. The Service fully anticipates that the Commission will be able to demonstrate adequate support to resolve the all of the questioned costs (\$17,701.030) related to labor and indirect charges.

The Service will work closely with the Commission staff in developing and implementing a corrective action plan that will resolve all of the findings and recommendations.

Details on each recommendation:

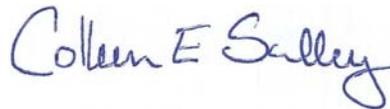
The Service is working with the Commission to demonstrate adequate support for labor costs charged to Program grants by reviewing labor hours and actual labor expenditures to verify that labor costs and related indirect costs are accurate, allowable and properly allocated to resolve the question costs. The official responsible for implementing these actions is Charlene Seifert, Federal Program Manager for the Commission. Target date for implementation is December 31, 2020.

The Commission is exploring ways to improve their financial management system. This includes exploring methods to identify grant-related personnel expenses in the Commonwealth's System Analysis and Program Development (SAP) accounting system in order to reconcile this information with Commission sub-ledgers.

Upon implementation of improvements the Commission will demonstrate to the Service that they can reconcile grant claims to actual expenditures recorded in the SAP. The official responsible for leading the team to improve the Commissions financial management system is Charlene Seifert. Target date for implementation is December 31, 2024.

We note that the Commission, in their response to the draft audit report, requested that their full response be included in the final audit report. We respectfully ask that this request be met.

Sincerely,



Colleen E. Sculley
Chief, Division of Wildlife
and Sport Fish Restoration

Attachment

Appendix 4

Commonwealth of Pennsylvania Fish and Boat Commission Status of Audit Recommendations

Recommendations	Status	Action Required
1 – 2	<p>We consider the recommendations resolved but not implemented.</p> <p>U.S. Fish and Wildlife Service (FWS) regional officials concurred with the recommendations and will work with the Pennsylvania Fish and Boat Commission to develop and implement a corrective action plan for these recommendations.</p>	<p>Complete a corrective action plan that includes information on actions taken or planned to address the recommendations, target dates and titles of the officials responsible for implementation, and verification that FWS headquarters officials reviewed and approved of the actions taken or planned by the State.</p> <p>We will refer the recommendations not implemented at the end of 90 days (after October 28, 2020) to the Assistant Secretary for Policy, Management and Budget to track implementation.</p>
