



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 Commonwealth of Pennsylvania Game Commission  
From July 1, 2011, Through June 30, 2013

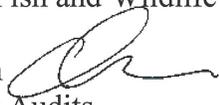


OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

**MAY 05 2016**

Memorandum

To: Daniel M. Ashe  
Director, U.S. Fish and Wildlife Service

From: Charles Haman   
Director, Grant Audits

Subject: Final Audit Report – U.S. Fish and Wildlife Service Wildlife and Sport Fish  
Restoration Program Grants Awarded to the Commonwealth of Pennsylvania  
Game Commission From July 1, 2011, Through June 30, 2013  
Report No. R-GR-FWS-0011-2014

This report presents the results of our audit of costs claimed by the Commonwealth of Pennsylvania's Game Commission (Commission), under grants awarded by the U.S. Fish and Wildlife Service (FWS). FWS provided the grants to the Commonwealth under the Wildlife and Sport Fish Restoration Program. The audit included claims totaling approximately \$60.9 million on 13 grants that were open during the State fiscal years that ended June 30, 2012, and June 30, 2013 (see Appendix 1). The audit also covered the Commission's compliance with applicable laws, regulations, and FWS guidelines, including those related to the collection and use of hunting license revenues and the reporting of program income.

We found that the Commission complied, in general, with applicable grant accounting and regulatory requirements. We questioned costs totaling \$1,508,801 and found that the Commission had not properly supported its direct and indirect costs on one grant, may be inappropriately charging law enforcement activity to Program grants, did not properly document its hunter education in-kind contributions, did not follow Commonwealth and Commission policies and procedures related to equipment management, and had not reconciled its real property inventory with FWS records.

We provided a draft report to FWS for a response. In this report, we summarize the Commission's and FWS Region 5's responses to our recommendations, as well as our comments on their responses. We list the status of the recommendations in Appendix 3.

Please provide us with a corrective action plan based on our recommendations by August 3, 2016. 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 [WSFR\\_Audits@doioig.gov](mailto:WSFR_Audits@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 Tim Horsma, Program Audit Coordinator, at 916-978-5668, or me at 303-236-9243.

cc: Regional Director, Region 5, U.S. Fish and Wildlife Service

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# Introduction

## Background

The Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act (Acts)<sup>1</sup> 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 sport fish and wildlife 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 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 Commonwealth of Pennsylvania's Game 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 license revenues solely for fish and wildlife program activities; and
- reported and used program income in accordance with Federal regulations.

## Scope

Audit work included claims totaling approximately \$60.9 million on the 13 grants open during the State fiscal years (SFYs) that ended June 30, 2012, and June 30, 2013 (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at Commission headquarters in Harrisburg, PA, and visited 3 regional offices, 11 State game lands, and 1 shooting range (see Appendix 2). We performed this audit to supplement—not replace—the audits required by the Single Audit Act Amendments of 1996 and by Office of Management and Budget Circular A-133.

## 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.

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<sup>1</sup> 16 U.S.C. §§ 669 and 777, as amended, respectively.

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 hunting license revenues solely for the administration of fish and wildlife program activities; and
- 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 November 12, 2009, we issued “Audit on U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Game Commission, From July 1, 2006, Through June 30, 2008” (Report No. R-GR-FWS-0008-2009). We followed up on all five recommendations in the report and found that the U.S. Department of the Interior, Office of the Assistant Secretary for Policy, Management and Budget (PMB) considered one recommendation resolved and implemented and four recommendations resolved but not implemented. We did not identify any conditions during our current audit that warrant repeating the recommendations from the prior audit, but we note that PMB cannot classify recommendations as implemented until it receives adequate supporting documentation.

We reviewed single audit reports and comprehensive annual financial reports for SFYs 2011 and 2012. None of these reports contained any findings that would directly affect the Program grants.

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# Results of Audit

## Audit Summary

We found that the Commission complied, in general, with applicable grant agreement provisions and requirements of the Acts, regulations, and FWS guidance. We identified, however, the following conditions that resulted in our findings:

- A. Questioned Costs.** The Commission did not properly document its direct costs on one grant, so we are questioning the direct cost base as well as the related indirect costs totaling \$2,011,735 (Federal share \$1,508,801).
- B. Law Enforcement Activity May Be Inappropriately Charged to Habitat Management and Operations and Maintenance Grants.** The Commission was unable to demonstrate that land management officers are accurately tracking and charging their hours for various land management and law enforcement activities.
- C. Unsupported In-Kind Contributions.** The Commission did not properly document and account for the volunteer time for the in-kind contributions on the hunter education grants.
- D. Inadequate Equipment Management.** The Commission did not adequately maintain personal property records.
- E. Unreconciled Real Property Records.** The Commission had not reconciled its real property inventory with FWS records.

## Findings and Recommendations

### **A. Questioned Costs—Unsupported Direct Cost Base and Related Indirect Costs—\$2,011,735**

All departments or agencies planning to claim indirect costs under Federal awards are required to prepare an indirect cost rate proposal and obtain a negotiated indirect cost rate from their respective Federal agency. Federal grants charge indirect costs by applying a negotiated rate to a specific direct cost base.

Specifically, Federal regulations (2 C.F.R. § 225 Appendix A, C.1) state that for a cost to be allowable under Federal awards it must be necessary and reasonable, allocable, authorized or not prohibited, and adequately documented. Federal regulations (2 C.F.R. § 225 Appendix E, C.1.(a)) also require all departments or agencies of a governmental unit planning to claim indirect costs under Federal awards to prepare an indirect cost rate proposal and related documentation to support those costs. In addition, Federal regulations (2 C.F.R. § 225 Appendix A,

F.1) state that indirect costs should be distributed to benefited cost objectives on bases that will produce an equitable result in consideration of relative benefits derived. Appendix E of Part 225, Section B.4, "Definitions," specifies that the "base" used for the computation of indirect costs is the accumulated direct costs. Normally, the base includes either total direct salaries and wages or total direct costs, exclusive of any extraordinary or distorting expenditures. The direct cost base used should result in fair and reasonable distribution of indirect costs among each Federal award.

The Commission uses a direct cost base of total direct costs, less capital expenditures and pass-through funds. Although the Commission obtained negotiated indirect cost rates for SFYs 2011 and 2012, it had not adequately supported its direct cost base for 1 grant out of 13 reviewed.

While the Commission had an approved indirect cost rate of 38.86 percent for SFYs 2011 and 2012, it had not established and implemented procedures to support the grant cost base used in the application of the approved rate.

Because the Commission could not provide adequate documentation to support the direct cost base for one grant, we are unable to determine if the rate was applied to the correct direct cost base. For Grant No. F09AF00117, the unsupported base amount is \$1,448,751 and its related indirect cost is \$562,984. The combined questioned total is \$2,011,735 (Federal share \$1,508,801).

### **Recommendations**

We recommend that FWS work with the Commission to:

1. Resolve the questioned costs of \$1,508,801 related to unsupported direct cost base and related indirect costs claimed on Grant No. F09AF00117; and
2. Establish policies and procedures to ensure that the Commission maintains direct cost base data for use in applying indirect cost rates.

### **Commission Response**

The Commission concurred with the finding and will work with FWS to resolve the recommendations.

### **FWS Response**

FWS concurred with the finding and recommendations and has reviewed and accepted the Commission's response. FWS will work with the Commission to develop and implement a corrective action plan that will resolve the recommendations.

## **OIG Comments**

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

### **B. Law Enforcement Activity May Be Inappropriately Charged to Habitat Management and Operations and Maintenance Grants**

Land management group supervisors and land management supervisors—collectively referred to as land management officers or LMOs—are primarily responsible for conducting wildlife and habitat related activities. The prerequisite to becoming an LMO is to be a wildlife conservation officer (WCO), which is a trained law enforcement position. In addition to land management, LMOs have some law enforcement duties.

The LMO classification was originally carved out of the WCO ranks in 1958. Since that time, the Commission has developed a business model that requires LMOs to be trained law enforcement officers in order to benefit from their qualifications to enforce game laws and to increase law enforcement capacity, from the current 136 field WCOs, during peak staffing needs.

Thus LMOs are required to be graduates of the Ross Leffler School of Conservation, which trains WCOs for assignment throughout the Commonwealth. The school's highly selective and rigorous training program is intended to prepare WCOs who primarily enforce the Commonwealth's Game and Wildlife Code and Federal and Commonwealth laws and regulations governing natural resource conservation.

We observed that the law enforcement training for LMOs, as well as equipment needs such as uniforms, firearms, and vehicles equipped for law enforcement, are additional expenses for the Commission for what amounts to a small percentage of time charged to law enforcement duties. The majority of LMO time is spent on habitat management and operations and maintenance grants that are funded by the Program.

The Commission informed us that LMOs routinely work on the Commonwealth's 1.5 million acres of game lands and are able to attend to violations observed in the performance of their land management duties. The Commission noted that the second most common violation committed on game lands is unauthorized use of motor vehicles, and the presence of LMOs trained as law enforcement officers means that these violations can quickly be addressed. Further, the Commission noted, keeping unauthorized vehicles off the Commonwealth's game lands is critical to protecting these lands for Pennsylvania's wildlife resources. The Commission stated that law enforcement and associated training for LMO positions is therefore a core element in the agency's business model.

The requirement that LMOs act as WCOs poses a risk that law enforcement activities may be charged to habitat management and operations and maintenance grants. Currently the Commission has no clear methodology, such as a cost allocation plan, for determining and allocating LMO labor charges.

Federal regulations (2 C.F.R. § 225, Appendix A, C.1) state that for a cost to be allowable under Federal awards it must be necessary, reasonable, allocable, authorized and not prohibited, and adequately documented. In addition, Federal regulations (50 C.F.R. § 80.54) state that law enforcement activities are ineligible for funding under the Program.

Federal regulations (2 C.F.R. § 225, Appendix A, F.1) also state that indirect costs—defined as costs “incurred for a common or joint purpose benefiting more than one cost objective”—should be allocated among the benefited cost objectives in an equitable manner based on benefits received. LMOs should therefore separate and charge their hours for various land management and law enforcement activities accordingly.

Commonwealth policy requires staff time to be recorded in 15-minute increments, and according to LMOs we interviewed, the policy provides that law enforcement activity of less than 15 minutes can be charged to Program grants. Commonwealth policy further requires continual law enforcement vigilance while on duty as an LMO.

In an effort to give LMOs more flexibility to complete their duties, the Commission authorized them an additional 120 hours of overtime in SFYs 2011 and 2012. These overtime hours were to be used to accomplish duties such as enforcement patrols, check station operations, habitat enhancement projects, and training assignments. During our review, we found that LMOs were either generally not working overtime or not using the allotted overtime hours for law enforcement activities.

Given these circumstances, we could not be confident that LMOs were accurately tracking and charging their hours. In addition to tasks that are clearly law enforcement or clearly land management, personnel hours include idle capacity time, local travel from one location to another, and training. Although the primary purpose for local travel or trips may be an eligible grant activity, when LMOs are in uniform and driving law enforcement vehicles they are providing a public presence that constitutes a law enforcement patrol activity.

The Commission was unable to demonstrate that law enforcement activities were not being charged to Program grants, due to (1) its requirement that LMOs’ primary duties include conducting law enforcement activities, (2) the absence of an LMO labor cost allocation plan that properly recognizes law enforcement as a core function of the LMO position, and (3) its policy that effectively allows law enforcement activities to be charged to Program grants.

Based on our review of a sample of LMO labor charged to grants and information provided by the Commission, we believe that the Commission may be inappropriately charging law enforcement activities to habitat management and operations and maintenance grants and that the Commission has not developed a cost allocation plan to adequately address this issue.

### **Recommendations**

We recommend that FWS:

3. Require the Commission to perform an analysis of land management officer (LMO) labor charges for SFYs 2011 and 2012;
4. Require the Commission to develop a cost allocation plan for LMOs, based on the labor charge analysis, that properly distributes LMO labor charges to the benefiting objectives and ensures that ineligible activities are not charged to Program grants;
5. Using the developed cost allocation plan, require the Commission to review LMO labor costs as well as idle capacity time, local travel costs from one location to another, training costs and travel costs for SFYs 2011 and 2012 to determine the estimated amount of LMO time improperly allocated to Program grants;
6. Review the Commission's estimates, determine the amount of disallowed law enforcement labor charges for SFYs 2011 and 2012, and require return of the full amount of disallowed costs to FWS;
7. Require the Commission to develop and implement a policy that clearly identifies to the LMOs the proper methodology for the allocation of their labor charges; and
8. Require the Commission to conduct training on the new labor charge policy for all LMOs.

### **Commission Response**

The Commission concurred with the finding and will work with FWS to resolve the recommendations.

### **FWS Response**

FWS concurred with the finding and recommendations and has reviewed and accepted the Commission's response. FWS will work with the Commission to develop and implement a corrective action plan that will resolve the recommendations.

## **OIG Comments**

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

### **C. Unsupported In-Kind Contributions—Hunter Education Program**

Under the Program, States must use “State matching” (non-Federal) funds to cover at least 25 percent of costs incurred in performing projects under the grants. States may use noncash (“in-kind”) contributions to meet the required matching share of costs, but these costs must also be adequately supported.

The Commission uses volunteer instructors as part of its hunter education program. Lead instructors and wildlife conservation officers (WCOs) are required to complete the Instructor Activity Report at the end of each class. They are then required to enter the volunteer hours into the Event Manager database. We found that the Commission's documentation was not consistent with data recorded in its Event Manager system and that the recorded hours had not been checked following initial data entry. Lead instructors and WCOs had not entered the volunteer hours within the required 10 days. We also found that the Commission had not entered all hours and classes in Event Manager. In addition, the Commission had not updated its instructions on how to complete the Instructor Activity Report that is used to capture the hours reported in Event Manager, and ultimately as support for amounts used as in-kind match on the Hunter Education Grant. The instructions provided refer to a previous version of the report. The Commission had also not updated the “Hunter Education Instructor's Manual” since 2004, although various pages were updated between 2004 and 2014.

In addition, the Commission could not provide supporting documentation for the hourly rate used to calculate the value of the volunteer hours. Further, the Instructor Activity Reports are to be mailed to the regional office within 10 days after the completion of the class. We found instances where the classes were held months earlier, but the reports had not been submitted in a timely manner, and in some instance too late to be counted for the in-kind match.

Federal regulations (43 C.F.R. § 12.64(b)(6)) outline requirements for matching or cost-sharing records and state that: “Costs and third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and subgrantees or cost-type contractors. These records must show how the value placed on third party in-kind contributions were derived. To the extent feasible, volunteer services should be supported by the same methods that the organization uses to support the allocability of regular personnel costs.”

The Commission has no mechanism in place to ensure that—

- the volunteer hours recorded in Event Manager are valid, accurate, and properly supported;
- the data entries made by the lead instructors or WCOs are accurate;
- the data are captured consistently on the required Instructor Activity Reports; and
- the Instructor Activity Reports are being mailed to the regional office within the required 10 days after completion of the class.

Further, the Commission had outdated and inconsistent instructions on completing the Instructor Activity Report, and did not maintain records to support the hourly rate used to calculate the value of the volunteer hours.

We have no assurance that the \$1,159,976 and \$1,176,540 reported as in-kind hunter and trapper education overmatch on Grant Nos. F11AF00515 and F12AF01305, respectively, are accurately supported with properly documented hours and supported hourly rates.

### **Recommendations**

We recommend that FWS work with the Commission to:

9. Establish policies and procedures to ensure that claimed in-kind contributions are adequately documented, including (1) controls to ensure independent review and validation of hours entered in the Event Manager system and timely completion of reporting requirements, and (2) updating the “Hunter Education Instructor Manual” and written instructions on completing the Instructor Activity Report; and
10. Maintain records of the hourly rates approved for use in valuing grant volunteer hours.

### **Commission Response**

The Commission concurred with the finding and will work with FWS to resolve the recommendations.

### **FWS Response**

FWS concurred with the finding and recommendations and has reviewed and accepted the Commission’s response. FWS will work with the Commission to develop and implement a corrective action plan that will resolve the recommendations.

## **OIG Comments**

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

### **D. Inadequate Equipment Management**

Federal regulations (43 C.F.R. § 12.72(b)) require States to manage equipment acquired under a grant in accordance with State laws and procedures. Federal regulations (50 C.F.R. § 80.90(f)) also require a State fish and wildlife agency to be responsible for the control of all assets acquired under Program grants to ensure that they serve the purpose for which acquired throughout their useful life. In addition, the Commission's Standard Operating Procedure 10.1 requires that inventory records be reconciled annually; all items with a value over \$500 or any item that is electronic or motorized, all firearms, and all audiovisual equipment (regardless of dollar value) must be included and maintained in the Asset Management System (AMS).

To determine whether the Commission had maintained adequate control, we requested an inventory of all equipment purchased with Program funds and Commonwealth license revenues. Based on our review, the Commission had not performed the required inventory reconciliation and had not adequately identified equipment.

Specifically, we noted that—

- 33 items (55 percent) inspected during site visits were not tagged as required;
- 28 items (47 percent) inspected during site visits had incorrect or incomplete information recorded in the inventory system, such as serial number or location;
- 9 items (15 percent) inspected during site visits were not able to be traced and verified;
- 6,079 items (47 percent) within the AMS did not show a location; and
- 1,538 items (12 percent) within the AMS are duplicates.

Commission personnel are not following Commonwealth and Commission policies and procedures requiring annual inventory reconciliation and adequate equipment identification. Commonwealth and Commission policies and procedures require the stewards of equipment to ensure that items are recorded in the inventory system and are properly identified. However, management was not following this policy.

The Commission may be at risk of losing control over equipment, and FWS has no assurance that equipment purchased with Program funds and license revenue has been used for the purpose for which it was originally acquired.

## Recommendations

We recommend that FWS require the Commission to:

11. Ensure its official asset records are accurate and up to date, including developing written policies for tagging equipment;
12. Follow the Commonwealth's asset management policy; and
13. Follow the Commission's asset management policy.

### Commission Response

The Commission concurred with the finding and will work with FWS to resolve the recommendations.

### FWS Response

FWS concurred with the finding and recommendations and has reviewed and accepted the Commission's response. FWS will work with the Commission to develop and implement a corrective action plan that will resolve the recommendations.

### OIG Comments

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

## E. Unreconciled Real Property Records

Federal regulations (50 C.F.R. § 80.90(f)) require that the Commission maintain control of all assets acquired under Program grants to ensure that they serve the acquired purpose throughout their useful life.

The FWS Director reiterated land management requirements to Program participants in a March 29, 2007 letter. The letter requested that each State maintain a real property management system that includes a comprehensive inventory of lands to ensure that its inventory is accurate and complete.

The Commission must ensure that its database of real property acquired with Program grant funds is accurate and complete and reconciles with land records maintained by FWS. During our review, FWS and the Commission agreed that the records had not been reconciled because neither had been able to commit sufficient resources.

The Commission and FWS cannot ensure that lands acquired under the Program are being used for their intended purposes until the Commission's records are reconciled with FWS' records.

## Recommendations

We recommend that FWS:

14. Work with the Commission to reconcile their records of lands purchased with Program funds and resolve any identified acreage or cost differences; and
15. Require the Commission to certify that grant-funded real property is being used for its intended purposes.

### **Commission Response**

The Commission concurred with the finding and will work with FWS to resolve the recommendations.

### **FWS Response**

FWS concurred with the finding and recommendations and has reviewed and accepted the Commission's response. FWS will work with the Commission to develop and implement a corrective action plan that will resolve the recommendations.

### **OIG Comments**

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

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# Appendix I

Commonwealth of Pennsylvania  
Game Commission  
Grants Open During the Audit Period  
July 1, 2011, Through June 30, 2013

Grant Number	Grant Amount	Claimed Costs	Questioned Unsupported
F09AF00117	\$4,195,328	\$2,911,122	\$1,508,801
F10AF00392	1,153,628	810,878	—
F10AF00400	658,604	891,366	—
F11AF00386	910,000	998,158	—
F11AF00465	1,333,334	1,439,612	—
F11AF00515	1,596,600	2,867,756	—
F11AF00518	6,490,001	7,403,916	—
F11AF00546	11,479,486	13,414,355	—
F12AF00938	1,333,334	6,009,037	—
F12AF01153	1,066,667	1,066,667	—
F12AF01305	1,655,500	3,025,710	—
F13AF00338	5,823,334	5,733,333	—
F13AF00366	13,389,485	14,324,973	—
<b>Total</b>	<b>\$51,085,301</b>	<b>\$60,896,883</b>	<b>\$1,508,801</b>

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# Appendix 2

## Commonwealth of Pennsylvania Game Commission Sites Visited

### Headquarters

Harrisburg

### Regional Offices

Northcentral Region Office

Northeast Region Office

Southeast Region Office

### State Game Lands

#33

#46

#84

#106

#145

#156

#176

#226

#242

#255

#333

### Shooting Range

Scotia

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# Appendix 3

## Commonwealth of Pennsylvania Game Commission

### Status of Audit Recommendations

Recommendations	Status	Action Required
1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, and 15	We consider the recommendations resolved but not implemented.  FWS regional officials concurred with these recommendations and will work with the Commission to resolve all findings and recommendations.	Complete a corrective action plan that includes information on actions taken or planned to address the recommendations, target dates and title(s) of the official(s) responsible for implementation, and verification that FWS headquarters officials reviewed and approved of the actions taken or planned by the Commission.  We will refer the recommendations not resolved or implemented at the end of 90 days (August 3, 2016) to the Assistant Secretary for Policy, Management and Budget for resolution and tracking of implementation.

