



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 New Mexico, Department of Game and Fish,
From July 1, 2011, Through June 30, 2013




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

SEP 30 2015

Memorandum

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

From: Charles Haman 
Central Regional Manager for Audits, Inspections, and Evaluations

Subject: Final Audit Report – U.S. Fish and Wildlife Service Wildlife and Sport Fish
Restoration Program Grants Awarded to the State of New Mexico, Department of
Game and Fish, From July 1, 2011, Through June 30, 2013
Report No. R-GR-FWS-0012-2014

This report presents the results of our audit of costs claimed by the State of New Mexico, Department of Game and Fish (Department), under grants awarded by the U.S. Fish and Wildlife Service (FWS). FWS provided the grants to the State under the Wildlife and Sport Fish Restoration Program. The audit included claims totaling \$47.6 million on 61 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 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, in general, with applicable grant accounting and regulatory requirements. However, we questioned costs totaling \$2,952,903 related to unallowable State matching costs claimed, excess reimbursement received, and unreported program income; and we found that the Department had not maintained accurate and complete equipment records.

We also noted that the State's 2013 Department of Game and Fish Financial Statements (Single Audit) reported that due to accounting system irregularities, the Department received excess reimbursements totaling \$681,628 on 21 grants. This amount is included in our questioned costs (see "Prior Audit Coverage" section for additional information).

We provided a draft report to FWS for a response. In this report, we summarize the Department's and FWS Region 2's responses to our recommendations, as well as our comments addressing their responses.

Based on the response to the draft by FWS and the Department, we consider all findings resolved and implemented, therefore, no corrective action plan will be required.

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 2, 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)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 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 State of New Mexico, Department of Game and Fish (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; and
- reported and used Program income in accordance with Federal regulations.

Scope

Audit work included claims totaling approximately \$47.6 million on the 61 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 Department headquarters in Santa Fe, NM, and visited an area office, three hatcheries, a shooting range, two waterfowl areas, three wildlife areas, a lake, a boating access area, the Department Expo location, and an equipment warehouse (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.

¹ 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 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; and
- 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 March 10, 2009, we issued “Audit on U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of New Mexico, Department of Game and Fish, From July 1, 2005, Through June 30, 2007” (No. R-GR-FWS-0011-2008). We followed up on all four 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 the recommendations resolved and implemented.

We reviewed single audit reports and comprehensive annual financial reports for SFYs 2012 and 2013. Our review of the 2013 single audit report found that the Department's Program grants were considered major programs and assessed a high risk. The report also contained findings that would directly impact the Program grants. Specifically, the report identified certain deficiencies in internal control over compliance related to reconciliation of Federal revenues received to

Federal expenditures, and revenue recognition that were considered material weaknesses and significant deficiencies, respectively. Because of the issues identified by the 2013 single audit, we question excess reimbursement received totaling \$681,628 relating to 21 grants (see finding B). In discussion with FWS Region 2 officials, we decided that other issues identified by the single audit would be better dealt with through the resolution process for the single audit.

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 identified, however, the following conditions that resulted in our findings, including questioned costs totaling \$2,952,903.

A. Questioned Costs—\$2,952,903

1. **Unallowable Non-Federal Match—\$2,267,741.** The Department claimed unallowable prior year's hatchery renovation and construction costs as non-Federal match on 3 grants.
2. **Excess Reimbursement—\$681,628.** The Department received \$681,628 in excess reimbursement related to 21 grants due to accounting system irregularities.
3. **Unreported Program Income—\$3,534.** The Department did not report the sale of fish food from three of its fish hatcheries.

B. Inadequate Asset Management System. We found that the Department had not identified equipment to specific locations as required by State policy.

Findings and Recommendations

A. Questioned Costs—\$2,952,903

1. Unallowable Non-Federal Match—\$2,267,741

Under the Program, States must use "State matching" (non-Federal) funds to cover at least 25 percent of costs incurred in executing projects under the grants, and as with costs claimed for reimbursement, States must support the value of these contributions.

We found that the Department claimed unallowable non-Federal hatchery renovation and construction costs incurred between SFYs 2001 and 2008 as its 25 percent required match for Program-funded construction/renovation projects and operations in SFYs 2012 and 2013 on grants F-66-M-10, F-66-M-11, and F-75-D-1 (F11AF00330, F12AF00141, and F05AF0004 respectively). Specifically, since 2001, the Department banked about \$7.3 million in non-Federal hatchery renovation and construction costs and incorrectly applied about \$3.9 million toward its 25 percent matching requirement on a number of construction and operating projects since 2004. For SFYs 2012 and 2013, the Department used about \$2.27 million of these costs as unallowable match. We do not consider the

banked match expenditures claimed to be necessary and reasonable for accomplishing the grant objectives. In addition, the expenditures were incurred prior to the grant period.

Federal regulations (2 C.F.R. § 225, Appendix A, C., “Basic Guidelines” (1)(a)(b)(c)(j)) require that to be allowable under Federal awards, costs must be necessary and reasonable, be allocable, be authorized or not prohibited, and be adequately documented. Regulation 50 C.F.R. § 80.94 also provides that, with FWS approval, a State fish and wildlife agency may incur costs before the beginning of the grant period (preaward costs), however, the costs must be necessary and reasonable for accomplishing grant objectives.

Regulation 43 C.F.R. § 12.63(a) also states that a grantee may charge to the award only costs resulting from obligations of the funding period. Further, regulations (43 C.F.R. § 12.64(a) (1) and (2)) provide that a matching or cost share requirement may be satisfied by either 1) allowable costs incurred by the grantee or, 2) the value of third-party contributions applicable to the grant period.

The Department incorrectly applied about \$3.9 million in ineligible non-Federal match, based on approval by FWS, of which about \$2.27 million was applied during our audit scope and will be considered questioned costs.

Recommendation

- I. We recommend that FWS work with the Department to resolve the issue of using unallowable match of \$2,267,741 on grants F11AF00330 (\$223,567), F12AF00141, (\$770,152), and F05AF0004 (\$1,274,022).

Department Response

The Department agrees with the findings and has provided proposed corrective actions. As a result of this audit, the use of construction as a match source was deemed unallowable and therefore the Department will no longer utilize match for similar projects in the future.

FWS Response

FWS concurs with the findings identified in the draft audit report and the corrective actions proposed by the Department. FWS will not require the Department to provide additional non-Federal funds to replace the unallowable banked costs that were used as match.

OIG Comments

Based on the Department’s and FWS’ responses, we consider this recommendation resolved and implemented.

2. Excess Reimbursement—\$681,628

Under the Program, FWS may reimburse States for up to 75 percent of grant expenditures, provided the States first expend their required matching share of costs. States, in turn, are required to submit Federal financial reports (Standard Form 425) to FWS that accurately reflect the status of grant funds at the end of the grant period.

In December, 2013, independent public auditor CliftonLarsonAllen, LLP (IPA), brought to the Department's attention that the Schedule of Expenditures for Federal Awards (SEFA) report prepared for SFY 2013 could not be reconciled to the State's accounting system referred to as "SHARE." The Department determined that it had not accurately calculated reimbursements, incorrect entries had been made in SHARE, and certain data entries had been incorrect regarding payroll expenditures. The inaccuracies created a situation in which the Department's reimbursement requests were overstated and the preparation of the initial SEFA for SFY 2013 was incorrect.

The excess reimbursement involved 21 grants for \$681,628. Therefore, we question the related excess reimbursement on these grants as outlined in Appendix 3.

Federal regulation 50 C.F.R. § 80.83 limits Federal reimbursement under the Program's grants to 75 percent of eligible costs incurred in completing approved work. In addition, regulations (31 C.F.R. § 205.11 (a) and (b)) require States to minimize the time elapsing between the transfer of funds from the U.S. Treasury and the States' payout of funds for Federal assistance program purposes. The amount transferred must be limited to the minimum required to meet a State's actual and immediate cash needs. As a result, we question costs of \$681,628.

Recommendations

We recommend that FWS:

2. Resolve the questioned costs totaling \$681,628; and
3. Ensure the Department develops and implements policies and procedures to prevent excess reimbursements.

Department Response

The Department agrees with the findings and has provided proposed corrective actions. In response to excess reimbursement in prior fiscal years, the Department has implemented several additional internal controls and revised certain reimbursement processes that ensure accountability for each requested Federal

draw-down. The Department developed and implemented a new database tool to verify and reconcile expenditures and the allowable reimbursement amounts

The Department has reimbursed the Fish and Wildlife Service for the majority of the excess reimbursement amount (\$681,628) by under-drawing amounts in SFY15 to compensate for prior errors and the remaining amount will be reimbursed with the close of grants on December 31, 2015.

In addition, the staff in the Federal Aid Section of the Department has been trained to properly account for and recognize reimbursements.

FWS Response

FWS concurs with the findings identified in the draft audit report and the corrective actions proposed by the Department. FWS believes the Department's revised processes will ensure accountability for each reimbursement, and the funds have been returned. FWS will verify the returns on the final financial reports due December 2015.

OIG Comments

Based on the Department's and FWS' responses, we consider this recommendation resolved and implemented.

3. Unreported Program Income—\$3,534

Federal regulations allow grantees to earn income as a result of grant-supported activities, but they must account for the income in an agreed-upon manner. During SFYs 2012 and 2013, the Department earned \$78,022 and \$176,843 respectively from fish food sales at Red River Hatchery, hay harvesting at wildlife management areas, and other grant-supported activities. The Department did not report these revenues totaling \$254,865 (Federal share \$191,149) as program income.

Program income was earned on grants F-66-M-10, F-66-M-11, FW-26-DL-20, W-99-D-51, and W-99-D-52 (FBMS grants F11AF00330, F12AF00141, F11AF00079, F10AF00198, and F11AF00081 respectively). We found that although revenue amounts were deducted from the grant expenditures prior to requests for reimbursement, it was not reported as program income on the SF-425. FWS regional office officials stated they were unaware the grants were earning program income.

Federal regulation 43 C.F.R. § 12.65(b) defines program income as gross income a grantee receives that is "directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period." Regulation 43 C.F.R. § 12.61(f)(2) also requires that grantees disburse program income before requesting reimbursement.

Although the Department failed to identify \$254,865 (Federal share \$191,149) in program income, we found no negative effect on grant reimbursement due to its

process of reducing grant expenses by the amount of revenue earned. Proper future identification and reporting of program income will help the Department and FWS to ensure appropriate accounting for program income, and that program income is used for the purposes of the grant agreement as required.

We also identified an additional \$4,711 (Federal share \$3,534) in fish food sales that had not been reported or documented on the Federal financial reports (SF-425) for grants F-66-M-10 and F-66-M-11 (FBMS grants F11AF00330 and F12AF00141, respectively). When we inquired about the program income issue, a Department official acknowledged that they had erroneously excluded the amounts from the SF-425.

The Department should have reported and expended program income prior to requesting reimbursement. As a result, the Department may have obtained excess reimbursement from FWS.

Recommendation

4. We recommend that FWS resolve the questioned costs totaling \$3,534 on grants F11AF00330 (\$1,309) and F12AF00141 (\$2,225).

Department Response

The Department agrees with the findings, and has provided proposed, corrective actions. The Department has implemented procedures and accounting controls within each division and in Administrative Services Division to properly record program income and ensure that it has been properly recognized on the SF-425 report.

FWS Response

FWS concurs with the findings identified in the draft audit report, and the corrective actions proposed by the Department. Specifically, FWS reviewed the Internal Program Income Process procedure and agrees that the Department's process is adequate for recognizing and reporting program income to FWS. The regional office has also added steps during our grant review process to ensure grants with a potential to earn program income are easily identifiable.

OIG Comments

Based on the Department's and FWS' responses, we consider this recommendation resolved and implemented.

B. Inadequate Asset Management System

During our review of the Department's Asset Management System we found that the Department had not maintained accurate and complete equipment records.

Specifically, the Department had not identified equipment locations in its Asset Management System for assets acquired with Program grant funds, or hunting and fishing license revenues.

Federal regulation 43 C.F.R. § 12.72 (b) requires States to manage equipment acquired under a grant in accordance with State laws and procedures. Regulation 50 C.F.R. § 80.90 (f) also requires that a State fish and wildlife agency be responsible for controlling all assets acquired under the grants to ensure that they serve the purpose for which acquired throughout their useful life.

The State's "Manual of Model Accounting Practices, Asset Management Policies & Procedures" (FIN 6.1 (D)(3)), states that State agencies should assign each capital asset to a specific location and assign responsibility for each capital asset to a specific person. The Department stated that because equipment is used in multiple areas, assigning a location was not applicable. Since Department officials did not follow the established policy, they were unable to adequately manage equipment. Without accurate records, the Department cannot ensure accountability and control of equipment purchased with Program funds.

Recommendation

5. We recommend that FWS require the Department to follow State policies and procedures for its asset management database. Documentation should include who is assigned the equipment and its specific location.

Department Response

The Department agrees with the findings and has provided proposed corrective actions. The Department has added a data field to the Department's Capital Asset Management System to specifically address the identifying, assigned location of capital assets for the Department.

FWS Response

FWS concurs with the findings identified in the draft audit report and the corrective actions proposed by the Department.

OIG Comments

Based on the Department's and FWS' responses, we consider this recommendation resolved and implemented.

Appendix I

State of New Mexico
Department of Game and Fish
Grants Open During the Audit Period
July 1, 2011 through June 30, 2013

FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Un- Supported Costs	Other Unallowable Costs	Questioned Costs
F-55-DL-25	F10AF00134	\$ 1,486,219	\$ 1,044,515			
F-55-DL-26	F12AF00891	1,075,400	419,946			
F-57-E-22	F10AF00174	516,236	534,023			
F-57-E-23	F12AF00890	255,100	254,439			
F-66-M-10	F11AF00330	3,982,720	3,889,916	\$1,309	\$223,567	\$224,876
F-66-M-11	F12AF00141	9,685,000	6,294,996	2,225	1,257,624	1,259,849
F-71-B-1	F03AF00002	3,800,000	1,531,156			
F-75-D-1	F05AF00004	3,733,340	3,649,088		1,274,022	1,274,022
F-76-M-6	F11AF00329	583,848	464,255			
F-76-M-7	F12AR00028	585,000	555,695			
F-77-M-6	F11AF00279	240,020	178,425			
F-78-R-6	F11AF00280	5,100	1,485			
F-79-R-6	F11AF00281	29,870	10,523			
F-80-R-6	F11AF00282	294,270	261,336			
F-80-R-7	F12AF00055	221,000	127,301			
F-81-M-6	F11AF00287	333,106	193,337			
F-81-M-7	F12AF00094	308,000	228,209		1,566	1,566
F-82-M-6	F11AF00283	24,892	11,758			
F-83-R-6	F11AF00284	129,482	64,176			
F-84-R-6	F11AF00285	224,028	149,961			
F-85-P-6	F11AF00286	6,348	3,768			
F-87-BE-1	F10AF00205	668,864	458,821		3,479	3,479
F-88-E-1	F11AF00028	55,000	4,104			
F-89-B-1	F11AF00077	6,706,000	409,472			
F-90-M-1	F12AF00058	191,000	132,179		10,554	10,554
F-91-M-1	F12AF00056	178,700	142,904		298	298
F-92-R-1	F12AF00102	116,600	68,947		7,805	7,805
F-93-M-1	F12AF00105	\$408,480	\$333,179			
F-95-R-1	F12AF00739	226,000	82,609		427	\$427
FW-14-C-70	F10AF00179	617,000	657,773			
FW-14-C-71	F12AF00645	409,068	356,652		5,095	5,095
FW-17-RD-38	F10AF00215	991,899	755,585			
FW-24-TG-25	F10AF00204	1,352,260	1,113,002			
FW-24-TG-26	F12AF00652	1,262,800	632,240		56,756	56,756
FW-26-DL-19	F10AF00203	2,268,203	2,062,906			
FW-26-DL-20	F11AF00079	5,080,000	3,901,812			

FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Un- Supported Costs	Other Unallowable Costs	Questioned Costs
FW-31-DL-2	F12AF00621	4,594,000	49,979			
FW-100-O-1	F10AF00235	190,500	27,558		\$337	\$337
FW-102-DL-1	F11AF00025	2,430,500	31,375			
FW-103-DL-1	F12AF01249	1,161,500	941,039			
W-93-R-52	F10AF00202	5,195,396	3,651,595			
W-93-R-53	F12AF00722	2,807,700	2,606,205		18,573	18,573
W-99-D-51	F10AF00198	1,255,928	1,215,573			
W-99-D-52	F11AF00081	5,778,275	1,843,711		74,167	74,167
W-120-S-39	F10AF00130	1,249,046	1,274,172			
W-120-S-40	F12AF00911	693,667	818,792		6,028	6,028
W-137-R-11	F10AF00199	246,150	98,239		75	75
W-138-R-9	F10AF00182	248,083	207,635			
W-138-R-10	F12AF00634	181,700	145,448		818	818
W-139-R-9	F10AF00201	458,455	307,000			
W-139-R-10	F12AF00637	302,100	137,456		2,420	2,420
W-140-R-9	F10AF00200	122,693	24,814			
W-140-R-10	F12AF00638	91,220	3,152		87	87
W-144-R-6	F10AF00206	85,418	82,821			
W-144-R-7	F12AF00639	99,140	99,040			
W-145-D-1	F07AF00014	8,133,334	2,226,031		2,488	2,488
W-146-R-1	F10AF00121	222,800	53,713		94	94
W-149-D-1	F10AF00237	757,392	538,815			
W-150-D-1	F12AF00793	1,241,880	80,720		27	27
W-151-R-1	F12AF00995	\$160,000	\$110,623		\$3,062	\$3,062
W-152-R-1	F12AF01060	160,000	61,017			
	Totals	\$85,917,730	\$47,617,016	\$3,534	\$2,949,369	\$2,952,903

*FAIMS stands for Federal Aid Information Management System

**FBMS stands for Financial and Business Management System

Appendix 2

**State of New Mexico
Department of Game and Fish (DGF)
Sites Visited**

Headquarters

Santa Fe

Area Office

Las Cruces

Fish Hatcheries

Glenwood

Red River

Seven Springs

Shooting Range

Butterfield

Waterfowl Areas

Ladd S. Gordon

W.S. Huey

Wildlife Areas

Bear Canyon

Heart Bar

Pecos Complex

Lake/Boating Access

Eagle Nest Boating Access

Roberts Lake

Other Areas Visited

DGF Expo

DGF Warehouse

Appendix 3

State of New Mexico
Department of Game and Fish (DGF)
Schedule of Excess Reimbursement related to SFY 2013 Single Audit

	FWS *FAIMS Grant Number	FBMS** Grant Number	Excess Reimbursement
1	F-66-M-11	F12AF00141	\$487,472
2	F-81-M-7	F12AF00094	1,566
3	F-87-BE-1	F10AF00205	3,479
4	F-90-M-1	F12AF00058	10,554
5	F-91-M-1	F12AF00056	298
6	F-92-M-1	F12AF00102	7,805
7	F-95-R-1	F12AF00739	427
8	FW-14-C-71	F12AF00645	5,095
9	FW-24-TG-26	F12AF00652	56,756
10	FW-100-O-1	F10AF00235	337
11	W-93-R-53	F12AF00722	18,573
12	W-99-D-52	F11AF00081	74,167
13	W-120-S-40	F12AF00911	6,028
14	W-137-R-11	F10AF00199	75
15	W-138-R-10	F12AF00634	818
16	W-139-R-10	F12AF00637	2,420

FWS			
	*FAIMS Grant Number	FBMS** Grant#	Excess Reimbursement
17	W-140-R-10	F12AF00638	\$87
18	W-145-D-1	F07AF00014	2,488
19	W-146-R-1	F10AF00121	94
20	W-150-D-1	F12AF00793	27
21	W-151-R-1	F12AF00995	3,062
	Total		\$681,628

* FAIMS stands for Federal Aid Information Management System

**FBMS stands for Financial and Business Management System

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