AUDIT

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 Colorado
Colorado Parks and Wildlife
From July 1, 2011 to June 30, 2013

Report No.: R-GR-FWS-0014-2014

July 2015

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

July 21, 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 Colorado, Division of Parks and Wildlife From July 1, 2011 Through June 30, 2013
Report No. R-GR-FWS-0014-2014

This report presents the results of our audit of costs claimed by the State of Colorado, Division of Parks and Wildlife (Division), 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 (Program). The audit included claims totaling $69 million on 151 grants that were open during the period of July 1, 2011 through June 30, 2013 (see Appendix 1). The audit also covered the Division'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 Division complied, in general, with applicable grant accounting and regulatory requirements; however, we questioned costs totaling $696,955 due to unsupported in-kind and other state match. We also found that the Division had not maintained adequate control over real property purchased with Program funds. In addition, we found the Division potentially diverted license revenue due to an extra management fee on fleet vehicles and the dewatering of Bonny Reservoir.

We provided a draft report to FWS for a response. In this report, we summarize the Division's and FWS Region 6'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 October 19, 2015. The response 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. 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 the program audit coordinator, Tim Horsma, at 916-978-5668, or me at 303-236-9243.

cc: Regional Director, Region 6, 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 the 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 Colorado, Division of Parks and Wildlife (Division)—

- 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 $69 million on the 151 grants open during the State's fiscal years (SFYs), 2012 and 2013 (July 1, 2011 through June 30, 2013) (see Appendix 1). We report only on those conditions that existed during this audit period. We performed our audit at the Division's headquarters in Denver, six service centers, six State wildlife areas, four hatcheries and one State park (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

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

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 Division;
- reviewing transactions related to purchases, direct costs, drawdowns of reimbursements, in-kind contributions, and program income;
- interviewing Division employees to ensure that personnel costs charged to the grants were supportable;
- conducting site visits to inspect equipment and other property;
- determining whether the Division 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 Division'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 Division employees who charged time to Program grants and verified their hours against timesheets and other supporting data.

Prior Audit Coverage

On April 1, 2009, we issued "U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Colorado, Division of Wildlife, From July 1, 2005, Through June 30, 2007." 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 the recommendations resolved and implemented.

We reviewed single audit reports for 2012 and 2013 and comprehensive annual financial reports for SFYs 2011 and 2012. None of these reports contained any findings that would directly affect the Program's grants.

Results of Audit

Audit Summary

We found that the Division 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—$696,955

1. Unsupported In-Kind Contributions—$455,258. The Division could not provide adequate support for its claimed 25 percent match requirement.
2. Unsupported State Match—$241,697. The Division could not provide adequate support for its match requirement on 10 boating access grants.

B. Unreconciled Real Property Records. The Department did not reconcile its Program-funded real property records with FWS records.

C. Potential Diversion of License Revenue for Bonny Reservoir. The Division used license revenues to purchase the use of a conservation pool that no longer exists, and provided State matching for installations of boat docks and ramps that did not reach their useful life.

D. Potential Diversion of License Revenue for fleet. The Division was assessed an additional management fee from the State Fleet Management pool which was not charged to any other State agency.

Findings and Recommendations

In response to the Division's comments on our draft report, we made wording changes for clarification.

A. Questioned Costs—$696,955

1. Unsupported In-Kind Contributions $455,258

Under the Program, States must use States' matching (non-Federal) funds to cover at least 25 percent of costs incurred in performing projects under the grants. Non-cash (in-kind) contributions may be used to meet States' matching shares of costs, and as with costs claimed for reimbursement, States must support the value of these contributions.

The State's matching share of the costs on its Hunter Recruitment & Retention grants, W-192-E-3 and W-192-E-4, were composed of non-cash (in-kind) contributions which consisted of the value of volunteer Huntmaster (instructor) hours. Based on our review, we found that the Division had not adequately supported its claimed in-kind contributions on these grants.

The Code of Federal Regulations (43 C.F.R. § 12.64 (b)(6)) outlines requirements for matching or cost-sharing records, and states that third-party, in-kind contributions counting toward a cost-sharing or matching requirement must be verifiable from the records of grantees and sub-grantees. It further states that, to the extent feasible, the allocability of volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

The Division's volunteer instructors record their own time in a database for volunteers maintained by the Division. The instructors record their hours as a total, which can be 1 day to several weeks as opposed to daily as is required of employees. Further, lead instructors were not certifying the hours claimed by the assistant instructors. As a result of not following procedures similar to those that the Division's employees use to record and certify their time, the Division could not demonstrate that it had satisfied its claimed 25 percent matching requirement of $455,258 on Program grants W-192-E-3 ($241,695) and W-192-E-4 ($213,563).

Recommendations

We recommend that FWS:

A.1.1 Resolve the $455,258 of questioned costs related to unsupported in-kind costs.

A.1.2 Require the Division to develop and implement procedures that require volunteer instructors to record their hours in a similar manner as do regular State employees, and require lead instructors to certify the hours worked by assistant instructors.

Division Response

Division officials concurred with these recommendations and will work with FWS to resolve and address the recommendations. The Division will accomplish this by researching and analyzing the questioned in-kind costs so that it can provide adequate supporting documentation for questioned costs. In addition, the Division will review prior procedures, and develop and implement new policies and procedures, including staff responsibilities, to mitigate potential future occurrences.

FWS Response
FWS regional officials concurred with these recommendations and will work with the Division to prepare a corrective action plan.

OIG Comments
Based on Division and FWS responses, we consider these recommendation resolved but not implemented (see Appendix 3).

2. **Unsupported State Match—$241,697**

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.

The State's matching share of the costs on 10 of its multi-year grants was anticipated from local partners. Based on our review, while the interim or annual grant Federal Financial Reports (SF 425) reported the Federal share of grant expenditures (reimbursements), the Division did not report the State's share of expenditures on these grants. Therefore, we question the related excess reimbursement on these grants as outlined in Table 1.

FBMS Grant #	Title	Questioned Costs (Excess Reimbursement)
F11AF01104	Battlement Reservoir #3	$60,000
F11AF01143	Flatiron Reservoir Angler Access - Loveland	8,860
F11AF01271	Island Lake Motorboat Improvements	3,691
F12AF00185	Centennial Lake Angler Access - Englewood	6,240
F12AF00184	Louis and Golden Ponds - Swift Ponds	9,473
F12AF00195	Hudson Pond	43,333
F12AF00927	Hahn's Peak Lake Trail & Piers	11,973
F12AF01167	Relief Ditch - Gunnison Gorge	42,133
F13AF00252	Chuck Lewis SWA Yampa River - Phase 3	45,941
F13AF00492	Idaho Creek Ponds	10,052
Total		**$241,697**

Figure 1.

Regulations (43 C.F.R. § 12.64 (b)(6) and (b)(6)) outline requirements for matching or cost-sharing records, and state that the value of third-party, in-kind contributions counting toward satisfying a cost-sharing or matching requirement must be verifiable from the records of grantees and sub-grantees. Federal regulations (50 C.F.R. § 80.96) also provide that a State fish and wildlife agency must not draw down grant funds in greater proportion to the use of match than total Federal funds bear to total match required, without FWS approval. According to Division officials, they believed the sub-grantee could provide match at the end of the grant term. According to a FWS regional official, the region reviews the final SF 425 to ensure that the State has satisfied its match requirement on multi-year grants.

As a result of receiving reimbursement of grant expenditures without supporting that it had met its match requirement, the Division received excess reimbursement on 10 grants. We therefore question $241,697.

Recommendations

We recommend that FWS:

A.2.1 Resolve the $241,697 of questioned costs related to unsupported State matching share of grant costs on 10 grants identified.

A.2.2 Require the Division to develop and implement procedures that require State match of in-kind on grants be obtained prior to requesting reimbursement or limit reimbursement based on supported expenditures.

Division Response
Division officials concurred with these recommendations and will work with FWS to resolve and address the recommendations. The Division will accomplish this through a review of supporting documentation, an assessment of the actual amount of in-kind matching costs provided at the time of the interim financial reports, and a determination of whether activities and reimbursements under the grant were consistent with the proportional match or waiver requirements. The Division would also like to develop and implement procedures and internal guidance to assure grant drawdowns meet proportional match requirements as appropriate.

FWS Response
FWS regional officials concurred with these recommendations and will work with the Division to prepare a corrective action plan.

OIG Comments
As the Division develops its new policies and procedures, we encourage them to include assessments of the in-kind match at the time of drawdown, not just at the time of the interim financial report. Based on Division and FWS responses, we consider these recommendations resolved but not implemented (see Appendix 3).

B. Unreconciled Real Property Records

To ensure that real property acquired under the Program's grants continue to serve the purpose for which they were acquired, the Division must ensure that its database of properties acquired with Program grant funds is accurate and complete, and that it reconciles with land records maintained by FWS. Both FWS and the Division agreed that they have not completed this reconciliation.

Federal regulations (50 C.F.R. § 80.90(f)) require that the Division maintain control of all assets acquired under Program grants to ensure that they serve the purpose for which they were acquired throughout their useful life. In addition, 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, and to ensure that its inventory is accurate and complete.

The Division and FWS cannot ensure that lands acquired under the Program are being used for their intended purposes until they are reconciled with FWS land records.

Recommendations

We recommend that FWS:

B.1 Work with the Division to reconcile their respective records of lands purchased with Program funds and resolve any acreage differences identified.

B.2 Require the Division to certify that grant-funded real property are being used for their intended purposes.

Division Response

Division officials concurred with these recommendations, and will work with FWS to resolve and address the recommendations. The Division will accomplish this by using internal resources to research and obtain any requested Division lands records. The Division also believes it is important that designated FWS staff, as well as Division staff, be dedicated to work full-time on this task, and that timely status updates are provided so that a consistent, uninterrupted effort can be made between the two agencies.

FWS Response

FWS regional officials concurred with these recommendations and will work with the Division to prepare a corrective action plan.

OIG Comments
Based on Division and FWS responses, we consider these recommendations resolved but not implemented (see Appendix 3).

C. Potential Diversion of License Revenue—Bonny Reservoir

The Division must use revenues from the sale of hunting and fishing licenses to administer its fish and wildlife program. In 1943, Kansas, Nebraska, and Colorado entered into a compact, which, in part, was to provide water from the Republican River Basin for multiple uses. The U.S. Bureau of Reclamation (USBR) then constructed the Bonny Reservoir in 1951.

In 1979, the Division received a Land and Water Conservation Fund (LWCF) grant from the National Park Service to purchase recreational water use in the Bonny Reservoir. Subsequently, the Division and USBR entered into a contract for use of a conservation pool (that is, a minimum level of water to be maintained in the reservoir) for recreational purposes, in perpetuity. The Division used $1,683,052 of license fee revenues as a match with the LWCF grant. Subsequently, in 2011, the Colorado State engineer ordered the reservoir drained.

The Division used license fee revenues to purchase the use of a conservation pool that no longer exists, and as such, we believe this situation resulted in a potential diversion of license revenues of $1,683,052.

In addition, between 2001 and 2005, the Division received four motorboat access grants at Bonny Reservoir that included: dredging the marina basin, installing new boat docks and ramps, extending the existing boat ramps, and paving roads and creating new parking lots. The Division estimated the remaining useful life of the facilities to be valued at $458,309.

Federal Regulations (50 C.F.R. § 80.10(c)) require that revenues from license fees paid by hunters and anglers be used only for administering the State fish and wildlife agency. Regulations (50 C.F.R. § 80.11(c)) also provide that a State becomes ineligible to receive program benefits if it diverts license revenues 1) from the control of the State fish and wildlife agency, or 2) to purposes other than the agency's administration.

The conservation pool no longer supports the administration of the State fish and wildlife agency. We question, therefore, $1,683,052 as a potential diversion of license revenues.

Recommendation
We recommend that FWS: C.1 Work with the Division to resolve this potential diversion of license fee revenues of $1,683,052.

Division Response
Division officials partially concurred with this recommendation, and it will work with FWS to resolve and address the recommendation. The Division does not consider this to be a diversion, but it is committed to working on the issues with FWS. The Division believes it will only take another 6 to 9 months to complete the resolution of the issue in accordance with an action plan that is already in place with FWS. The Division noted that the State Engineer's office ordered draining the reservoir because the water was not stored in accordance with State law.

FWS Response
FWS regional officials concurred with the recommendation and will work with the Division to prepare a corrective action plan.

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

D. Potential Diversion of License Revenue—Fleet

Under the Sport Fish Restoration Program, the Division must use revenues from the sale of fishing licenses to administer its fish and wildlife program. We found that the Wildlife section of the Division was, however, being assessed an additional "management fee" per vehicle per month for vehicles it leased from the State Fleet Management pool. No other State agencies were being charged the additional management fee. The payment of this additional management fee appears to be a potential diversion of license revenues.

In 2006, all motor vehicles owned by State agencies were required to be entered into the State Fleet Management program. The Division (then Division of Wildlife) turned over its vehicles, which were purchased from its Wildlife Cash Fund.

We obtained the additional management fee rates charged to the Division for the last several fiscal years. For example, in SFY 2014, all State agencies were being charged a $22.00 per vehicle per month management fee while the Division's vehicles were being charged $32.50 per vehicle per month. The additional management fee charged for the Division's leased vehicles amounted to a $10.50 per vehicle per month increase over other agencies' charges.

Federal Regulations (50 C.F.R. § 80.10(c)) require that revenues from license fees paid by hunters and anglers be used only for the administration of the State fish and wildlife agency. A diversion of license fee revenues occurs when any portion of license revenues is used for any purpose other than the administration of the State fish and wildlife agency.

This additional "management fee" appears to be a potential diversion of license revenues, and does not support the administration of the State fish and wildlife agency. The Division could not readily quantify how much it had paid in total additional management fees to State Fleet Management. For fiscal years 2012 and 2013, however, the Division estimated that it paid $103,842 and $38,580 in additional management fees respectively.

Recommendation

We recommend that FWS:

D.1 Work with the Division to resolve the potential diversion of license fee revenues.

Division Response
Division officials concurred with this recommendation and will work with FWS to resolve and address the recommendation. In addition, the Division will review prior procedures, and develop and implement new policies and procedures, to mitigate the potential of future occurrences.

FWS Response
FWS regional officials concurred with the recommendation and will work with the Division to prepare a corrective action plan.

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

Appendix 1

State of Colorado
Division of Parks and Wildlife
Grants Open During the Audit Period
July 1, 2011, Through June 30, 2013

FWS FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Unsupported Costs
F-83-R-25	F11AF01220	$685,723	$685,723	
F-83-R-26	F12AF00682	687,389	687,389	
F-86-R-25	F11AF01178	2,294,368	2,294,368	
F-86-R-26	F12AF00655	2,032,710	2,032,710	
F-161-R-18	F11AF01238	118,147	118,147	
F-161-R-19	F12AF00585	307,668	244,896	
F-237-R-19	F11AF01315	262,452	136,957	
F-237-R-20	F12AF00684	202,601	202,601	
F-239-R-19	F11AF01217	170,762	166,636	
F-239-R-20	F12AF00650	168,772	140,717	
F-243-R-19	F11AF01188	266,181	166,879	
F-243-R-20	F12AF00613	157,827	157,827	
F-312-D-16	F11AF01197	5,238,195	5,059,672	
F-312-D-17	F12AF00612	5,309,322	5,309,322	
F-387-R-12	F11AF01187	453,783	453,783	
F-387-R-13	F12AF00584	588,063	535,872	
F-394-R-11	F11AF01256	450,733	358,630	
F-394-R-12	F12AF00685	$380,687	$313,882	
F-478-D-1	F06AF00046	125,000	0	
F-485-B-1	F06AF00048	1,400,000	1,355,952	
F-497-B-1	F07AF00081	172,700	145,557	

FWS FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Unsupported Costs
F-498-D-1	F07AF00082	132,000	116,103	
F-500-D-1	F07AF00084	62,700	62,700	
F-502-D-1	F07AF00085	103,666	0	
F-517-B-1	F08AF00130	800,000	728,892	
F-523-D-1	F08AF00135	340,000	273,642	
F-535-D-2	N/A	50,000	50,000	
F-537-D-1	F09AF00194	74,000	40,849	
F-540-D-1	F09AF00199	40,000	33,695	
F-541-B-1	F09AF00198	3,000,000	751,651	
F-544-D-1	F09AF00201	162,750	0	
F-548-D-1	F10AF00627	275,000	0	
F-550-B-1	N/A	0	0	
F-552-B-1	F09AF00218	201,541	0	
F-553-D-1	F09AF00221	156,000	155,968	
F-556-D-1	F10AF00713	207,000	207,000	
F-557-D-1	N/A	96,000	96,000	
F-558-D-1	N/A	160,000	142,581	
F-561-D-1	F10AF00561	$640,000	$520,000	
F-562-D-1	F10AF00705	20,000	5,748	
F-563-D-1	F10AF00711	117,333	117,333	
F-566-B-1	F10AF00563	60,000	25,000	
F-567-B-1	F10AF00564	68,000	68,000	
F-568-B-1	N/A	30,000	30,000	
F-570-B-1	F10AF00614	69,696	57,885	
F-571-B-1	F10AF00619	226,733	226,733	

FWS FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Unsupported Costs
F-572-D-1	F10AF00637	29,150	29,144	
F-573-D-1	N/A	33,572	33,572	
F-574-D-1	F11AF01043	136,000	0	
F-575-B-1	F11AF01042	94,568	62,685	
F-576-D-1	N/A	28,432	28,432	
F-577-B-1	F11AF01064	19,468	18,839	
F-578-D-1	F11AF01062	226,160	223,332	
F-579-D-1	F11AF01103	94,347	94,347	
F-580-D-1	F11AF01115	84,000	64,551	
F-581-D-1	F11AF01104	240,000	120,000	$60,000
F-582-B-1	F11AF01106	401,000	155,391	
F-583-D-1	F11AF01113	80,000	80,000	
F-584-B-1	F11AF01138	160,549	160,548	
F-585-D-1	F11AF01143	$40,500	$17,720	$8,860
F-586-D-1	F11AF01151	110,000	0	
F-587-D-1	F11AF01165	235,200	235,200	
F-590-D-1	F11AF01257	6,400	6,400	
F-591-D-1	F11AF01264	9,500	0	
F-592-B-1	F11AF01271	65,722	14,198	3,691
F-593-B-1	F11AF01265	38,700	0	
F-594-B-1	F11AF01266	15,532	0	
F-595-D-1	F11AF01267	125,500	0	
F-596-D-1	F11AF01268	32,700	0	
F-597-B-1	F11AF01284	2,121,030	2,121,030	
F-598-D-1	F13AF01305	38,293	38,293	

FWS FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Unsupported Costs
F-599-D-1	F11AF01306	253,050	253,050	
F-601-D-1	F12AF00154	16,300	0	
F-602-D-1	F12AF00109	56,000	0	
F-603-D-1	F12AF00185	25,000	13,000	6,240
F-604-D-1	F12AF00184	57,400	23,641	9,473
F-605-D-1	F12AF00195	195,000	130,000	43,333
F-606-D-1	F12AF00201	120,000	0	
F-607-M-1	F12AF00233	65,000	0	
F-608-M-1	F12AF00232	68,000	42,452	
F-609-D-1	F12AF00281	$181,600	$0	
F-610-B-1	F12AF00343	390,600	371,045	
F-611-B-1	F12AF00396	15,000	15,000	
F-612-D-1	F12AF00819	37,750	0	
F-613-D-1	F12AF00927	63,200	42,039	$11,973
F-614-B-1	F12AF01054	300,000	0	
F-615-D-1	F12AF01167	241,200	63,200	42,133
F-616-D-1	F12AF01183	11,730	0	
F-617-D-1	F12AF01349	28,700	0	
F-618-HM-1	F13AF00038	159,000	0	
F-619-D-1	F13AF00086	84,000	0	
F-620-B-1	F13AF00140	9,800	0	
F-621-HM-1	F13AF00141	309,000	122,468	
F-622-D-1	F13AF00252	237,386	137,822	45,941
F-623-D-1	F13AF00300	180,000	180,000	
F-624-D-1	F13AF00349	97,500	97,500	

FWS FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Unsupported Costs
F-625-D-1	F13AF00462	161,160	0	
F-626-D-1	F13AF00492	67,500	30,156	10,052
FW-28-T-25	F11AF01203	1,466,049	1,279,104	
FW-28-T-26	F12AF00503	1,129,965	1,129,964	
FW-31-P-25	F11AF01168	774,224	876,040	
FW-31-P-26	F12AF00512	$1,113,253	$1,113,252	
FW-45-L-13	F11AF01207	791,205	659,783	
FW-45-L-14	F12AF00500	709,831	672,919	
FW-46-M-13	F11AF01210	6,226,433	5,913,548	
FW-46-M-14	F12AF00520	5,710,973	5,666,711	
FW-47-C-8	F11AF01175	281,755	281,756	
FW-47-C-9	F12AF00501	216,256	216,258	
FW-49-B-1	F10AF00634	137,967	137,397	
FW-50-B-1	F11AF01048	166,620	128,124	
W-48-L-5	F11AF01068	32,500	32,500	
W-148-E-25	F11AF01204	1,175,856	1,667,445	
W-148-E-26	F12AF00550	1,189,193	1,578,551	
W-182-R-12	F11AF01222	1,041,806	843,070	
W-182-R-13	F12AF00499	1,126,983	1,043,836	
W-183-R-12	F11AF01169	1,747,574	1,747,574	
W-183-R-13	F12AF00498	2,329,346	2,028,300	
W-185-R-11	F11AF01170	838,296	815,830	
W-185-R-12	F12AF00583	776,322	715,204	
W-186-E-5	F05AF00023	538,104	536,889	
W-187-E-1	N/A	260,229	260,228	

FWS FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Unsupported Costs
W-188-E-1	F07AF00094	$154,720	$91,803	
W-189-E-1	F08AF00141	354,986	126,928	
W-190-E-1	F09AF00206	39,587	35,361	
W-192-E-3	F11AF01224	966,780	907,332	$241,695
W-192-E-4	F12AF00519	854,252	862,961	213,563
W-193-R-2	F11AF01314	472,466	438,364	
W-194-R-2	F11AF01230	826,098	826,099	
W-194-R-3	F12AF00497	933,532	933,532	
W-195-E-1	F11AF01041	20,226	0	
W-197-E-1	F12AF00062	167,000	0	
W-198-D-1	N/A	24,390	24,391	
W-199-E-1	F11AF01139	33,600	24,961	
W-200-D-1	F11AF01140	45,922	23,129	
W-201-D-1	F11AF01146	1,254,560	1,038,616	
W-202-D-1	F11AF01166	620,000	169,509	
W-203-E-1	F11AF01255	292,100	0	
W-204-R-1	F11AF01232	985,448	945,786	
W-204-R-2	F12AF00549	1,068,132	1,037,155	
W-205-R-1	F11AF01229	1,051,200	1,039,725	
W-205-R-2	F12AF00496	1,180,599	1,032,061	
W-206-R-1	F11AF01272	$129,433	$70,024	
W-206-R-2	F12AF00495	137,458	76,904	
W-208-M-1	F11AF01270	250,000	37,000	
W-209-T-1	F11AF01283	95,000	25,000	
W-210-R-1	F11AF01313	335,501	233,457	

FWS FAIMS* Grant Number	FBMS** Grant Number	Grant Amount	Claimed Costs	Unsupported Costs
W-210-R-2	F12AF00494	273,033	271,677	
W-211-T-1	F11AF01277	74,825	24,204	
W-212-D-1	F11AF01310	117,222	13,908	
W-213-D-1	F12AF00315	15,000	9,648	
W-214-D-1	F12AF00582	20,000	8,416	
	Totals	**$79,035,941**	**$68,974,589**	**$696,955**

*FAIMS stands for Federal Aid Information Management System
**FBMS stands for Financial and Business Management System

Appendix 2

State of Colorado
Division of Parks and Wildlife
Sites Visited

<u>Headquarters</u>

Denver

<u>Service Centers</u>

Brush
Fort Collins
Lamar
Northeast Region (Denver)
Pueblo
Southeast Region (Colorado Springs)

<u>State Wildlife Areas</u>

Dome Rock
Lon Hagler
Mike Higbee
Mount Evans
Oxbow
Rocky Ford

<u>Fish Hatcheries</u>

Bellvue-Watson
Fish Research
Las Animas
Pueblo

<u>Other Site Visited</u>

Staunton State Park

Appendix 3

State of Colorado
Division of Parks and Wildlife
Status of Audit Findings and Recommendations

Recommendations	Status	Action Required
A.1.1, A.1.2, A.2.1, A.2.2, B.1, B.2, C.1, and D.1	We consider the recommendations resolved but not implemented. U.S. Fish and Wildlife Service (FWS) regional officials concurred with these recommendations and will work with the Division of Parks and Wildlife 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 Department. We will refer the recommendations not resolved or implemented at the end of 90 days (after October 19, 2015) to the Assistant Secretary for Policy, Management and Budget for resolution and tracking of implementation.

Report Fraud, Waste, and Mismanagement

Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.

By Internet:	www.doi.gov/oig/index.cfm	
By Phone:	24-Hour Toll Free:	800-424-5081
	Washington Metro Area:	202-208-5300
By Fax:	703-487-5402	
By Mail:	U.S. Department of the Interior Office of Inspector General Mail Stop 4428 MIB 1849 C Street, NW. Washington, DC 20240	