



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

**RECOMMENDATIONS 10, 18, AND 21
FROM THE REPORT, "MANAGEMENT
OF THE COASTAL IMPACT
ASSISTANCE PROGRAM IN THE
STATE OF LOUISIANA,"
(REPORT NO. ER-IN-FWS-0010-
2013)**



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

Memorandum

AUG 23 2018

To: Allen Lawrence
Division Chief, Internal Control and Audit Follow-up

From: Nicki Miller *Nicki Miller*
Regional Manager

Subject: Verification Review – Recommendations 10, 18, and 21 from the Report, “Management of the Coastal Impact Assistance Program in the State of Louisiana,” (Report No. ER-IN-FWS-0010-2013)
Report No. 2018-ER-046

The Office of Inspector General has completed a verification review of three recommendations presented in the subject report, *Management of the Coastal Impact Assistance Program in the State of Louisiana*, issued September 30, 2014. We sought to determine whether the U.S. Fish & Wildlife Service (FWS) implemented recommendations 10, 18, and 21 as reported to the Office of Financial Management (PFM), a component of the Office of Policy, Management and Budget. The PFM reported to us that it closed the recommendations. We concur that these recommendations have been resolved and closed.

Background

Our report, *Management of the Coastal Impact Assistance Program in the State of Louisiana*, dated September 30, 2014, made 30 recommendations designed to address deficiencies found in the FWS’ and Louisiana’s management of Coastal Impact Assistance Program (CIAP) grants. On May 31, 2018, we initiated a verification review of implementation of recommendations 10, 18, and 21.

In its response to our September 5, 2014 draft report, the FWS did not concur with recommendations 10 and 18, but it did concur with recommendation 21 and provided its plan for implementation. In a November 5, 2014 memorandum, we referred recommendation 21 to the PFM Director to track implementation. In the same memorandum, we reported recommendation 10 as unresolved. In a separate memorandum, dated April 6, 2016, we referred recommendation 18 to the PFM as unresolved.

Scope and Methodology

We limited the scope of our review to determining whether the FWS implemented recommendations 10, 18, and 21. To accomplish our objective, we reviewed our audit report, the FWS’ response to each recommendation, and evidence supporting closure of each recommendation. We did not perform internal control testing, complete site visits, or conduct

fieldwork to determine whether the underlying deficiencies that we initially identified have been corrected. As a result, we did not conduct this review in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States or Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

Results of Review

Our review found that the FWS has implemented recommendations 10, 18, and 21.

Recommendation 10: Resolve the \$262,406 in questioned costs associated with grant F12AF70087.

Actions Taken: The FWS reviewed the City of Mandeville's procurement policy and procedures, which it received on August 27, 2015, and reviewed and approved the final performance and financial reports for the grant award. The FWS Louisiana CIAP State Liaison visited the project site in Mandeville, LA, on November 5, 2015, and determined that the project had been completed as described and fulfilled the grant objectives.

We consider recommendation 10 resolved and implemented.

Recommendation 18: Submit a report to the Appraisal Institute identifying the potential ethics violations the appraiser committed by misrepresenting the appraisal to the parish and the Federal Government.

Actions Taken: On May 19, 2016, the FWS referred a report of the appraiser's actions to the Appraisal Institute, Professional Practice Department, for review of potential ethics violations. On May 20, 2016, the Appraisal Institute confirmed receipt of the referral for further review to determine the appropriate action to be taken.

We consider recommendation 18 resolved and implemented.

Recommendation 21: Maintain a record of all land and easements purchased with CIAP funds, as well as develop an automated easement and acquisition inspection process to record the easement monitoring history and document all monitoring activities.

Actions Taken: The FWS used services under an existing blanket purchase agreement from September 1 through October 31, 2015. The contractor reviewed the CIAP grant files and communicated with CIAP management to populate the land acquisition inventory. CIAP staff was responsible for populating data fields as subsequent land acquisitions were completed and for updating the inventory with the ongoing monitoring activities.

At our request, the FWS provided us an inventory report with the total number of land and easement acquisitions made with CIAP funds in Louisiana as of September 30, 2017.

According to this report, the FWS acquired 46 properties ranging from 0.59 acres to 29,632 acres.

According to the FWS, all CIAP grants have been closed, and the FWS is completing an administrative review before closing its CIAP branch. The FWS intends to use the remaining CIAP administrative funds for ongoing monitoring activities. After the branch is closed, staff from the regional Wildlife and Sport Fish Restoration offices will conduct site visits to ensure land is used according to Federal requirements and the terms of the grant. The FWS will document all monitoring reports in the CIAP lands inventory and file the reports in the electronic grant file of record at the Wildlife and Sport Fish Restoration Program headquarters in Washington, DC.

We consider recommendation 21 resolved and implemented.

Conclusion

Based on our review, we determined that the FWS met the requirements of recommendations 10, 18, and 21, and we consider these recommendations resolved and implemented. We informed FWS officials of the results of this review on July 27, 2018.

We would like to thank the FWS for providing information we requested during our review. If you have any questions about this memorandum, please contact me at 202-208-5745.

cc: James W. Kurth Acting Director, U.S. Fish and Wildlife Service
Katherine Garrity, Liaison Officer, U.S. Fish and Wildlife Service
Sharon J. Blake, Audit Liaison Officer, Office of Financial Management
Nancy Thomas, Audit Liaison Officer, Office of Financial Management

