



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

**Independent Auditor's Biennial  
Report on the Audit of Expenditures  
and Obligations Used by the  
Secretary of the Interior in the  
Administration of the Wildlife and  
Sport Fish Restoration Programs  
Improvement Act of 2000 for  
Fiscal Years 2019 Through 2020**



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

**MAR 30 2022**

## Memorandum

To: Martha Williams  
Principal Deputy Director, Exercising the Delegated Authority of the Director,  
U.S. Fish and Wildlife Service

From: Kathleen R. Sedney *Kathleen Sedney*  
Assistant Inspector General for Audits, Inspections, and Evaluations

Subject: Independent Auditor's Biennial Report on the Audit of Expenditures and  
Obligations Used by the Secretary of the Interior in the Administration of the  
Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 for  
Fiscal Years 2019 Through 2020  
Report No. 2021-FIN-040

## Introduction

This memorandum transmits the biennial audit report prepared by Saint George Consulting, Inc., for its audit of the expenditures and obligations used by the Secretary of the Interior in the administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, Public Law 106-408, for fiscal years 2019 through 2020. The U.S. Fish and Wildlife Service (FWS) administers programs covered by the Act.

Under a contract issued by the Office of Inspector General (OIG), Saint George Consulting, an independent public accounting firm, performed the required audit of the expenditures and obligations for fiscal years 2019 through 2020. The contract required that the audit be performed in accordance with the generally accepted government auditing standards issued by the Comptroller General of the United States.

## Results of Independent Audit

In its biennial audit report, dated February 11, 2022, Saint George Consulting identified no deficiencies in internal control, but it did report an instance of noncompliance with laws and regulations.

## **Evaluation of Independent Auditor's Performance**

The OIG took the following actions to ensure the quality of the audit work performed by Saint George Consulting:

- Reviewed Saint George Consulting's approach to and planning of the audit
- Evaluated the qualifications and independence of the auditors
- Monitored the progress of the audit at key points
- Participated in periodic meetings with FWS management and Saint George Consulting to discuss audit progress, findings, and recommendations
- Reviewed Saint George Consulting's audit report
- Performed other procedures we deemed necessary.

Saint George Consulting is responsible for the attached report and conclusions expressed therein. We do not express an opinion on the findings and recommendations or on Saint George Consulting's conclusions regarding effectiveness of internal controls or compliance with laws and regulations.

## **Report Distribution**

The legislation creating the OIG requires that we report to Congress semiannually on all audit, inspection, and evaluation reports issued, actions taken to implement recommendations, and recommendations that have not been implemented.

As required by the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, this report was submitted by Saint George Consulting to the Secretary of the Interior and the Inspector General on February 11, 2022, and has been transmitted to the appropriate U.S. Senate and House of Representatives committees.

We appreciate the courtesies and cooperation extended to Saint George Consulting by the FWS staff during the audit. If you have any questions regarding the report, please contact me at 202-208-5745.

Attachment

Saint George Consulting Inc.  
2603 Amanda Ct.  
Vienna, VA 22180

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SAINT GEORGE  
CONSULTING

February 11, 2022

Mr. Mark Lee Greenblatt, Inspector General  
Office of Inspector General  
U.S. Department of the Interior  
1849 C Street, N.W.  
Washington, DC 20240

Reference: 140T0121F0009

Dear Inspector General Greenblatt:

Please find enclosed the final report titled 'Performance Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, Public Law (PL) 106-408, for Fiscal Years 2019 and 2020' dated February 11, 2022 for the U.S. Department of Interior.

If you have any questions or require additional information, please contact me by telephone at 703-598-8684 or via email at [david.bloom@saintgeorgeconsulting.com](mailto:david.bloom@saintgeorgeconsulting.com).

Sincerely,



David Bloom, MBA, CPA, CGFM, CDFM-A  
President  
Saint George Consulting Inc.



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CONSULTING

**Audit Report – Final  
For  
Performance Audit  
Of**

**Expenditures and Obligations Used by the Secretary of the Interior in  
the Administration of the Wildlife and Sport Fish Restoration  
Programs Improvement Act of 2000, Public Law 106-408, for Fiscal  
Years 2019 and 2020**



Prepared for:  
U.S. Department of Interior  
Office of Inspector General

As of Date: February 11, 2022

Prepared by:  
Saint George Consulting Inc.  
2603 Amanda Ct  
Vienna, VA 22180

**Performance Audit of Expenditures and Obligations Used by the Secretary of the Interior in the Administration of the Wildlife and Sport Fish Restoration Programs Improvement Act of 2000, Public Law 106-408 for Fiscal Years 2019 and 2020.**

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## **1.0 EXECUTIVE SUMMARY**

February 11, 2022

Ms. Deb Haaland, Secretary  
U.S. Department of the Interior  
1849 C Street, N.W.  
Washington, DC 20240

Mr. Mark Lee Greenblatt, Inspector General  
Office of Inspector General  
U.S. Department of the Interior  
1849 C Street, N.W.  
Washington, DC 20240

Dear Ms. Haaland and Mr. Greenblatt:

This report presents the results of our work to address the performance audit objective relative to expenditures and obligations used by the Secretary in administering the Wildlife and Sport Fish Restoration (“WSFR”) Programs Improvement Act of 2000 (hereinafter called the Act), Public Law 106-408, for fiscal years (FYs) 2019 and 2020. We performed our audit work from May 1, 2021 through January 19, 2022, and our results are as of January 19, 2022.

We conducted this performance audit in accordance with generally accepted government auditing (GAGAS) 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 conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusion based on our audit objective.

The objective of our work was to determine whether expenditures and obligations used by the Secretary as reported by the U.S. Fish and Wildlife Service (“FWS”) in administering the Act for FYs 2019 and 2020 were appropriate, adequately supported by appropriate documentation, and with the criteria set forth in the Act, and to report on FWS’s compliance with applicable laws and regulations and the internal control system for effectively accounting for expenditures and obligations under the Act.

1. FWS’s internal controls for effectively accounting for expenditures and obligations under the Act were effective to ensure all costs as reported under the “Report to Congress” for FY 2019 and FY 2020 were adequately supported by appropriate documentation. To continue FWS should ensure these internal controls are maintained and monitored on a monthly basis as a result of any change to FWS policies and procedures as a result of The 'Infrastructure Investment And Jobs Act', PL 117-58, November 15, 2021 that amended Section 4 of the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777h (Requirements and restrictions concerning use of amounts for expenses for administration of the Act)) that may affect the internal controls currently in place.

2. FWS's policies and procedure in place aren't fully effective to ensure full compliance with the Act Provisions. FWS was in violation with the Full-Time (FT) and Part-Time (PT) provisions of the Act and therefore not in compliance with the Act during the period under review.

- FWS WSFR FT employees in most cases weren't charging FT to the Act.
- FWS allowed FWS employees that weren't FWS WSFR PT employees to charge time to the Act.

This performance audit didn't constitute an audit of financial statements in accordance with *Government Auditing Standards (GAS)*. Saint George Consulting Inc. wasn't engaged to and didn't render an opinion on the Department of the Interior's ("DOI") or FWS's internal controls over financial reporting or over financial management systems (for purposes of the Office of Management and Budget's (OMB) Circular No. A-127, Financial Management Systems, dated January 9, 2009, as revised). Saint George Consulting Inc. cautions that projecting the results of our evaluation to future periods is subject to the risks that controls may become inadequate because of changes in conditions or because compliance with controls may deteriorate.

*Saint George Consulting Inc.*

Vienna, VA

February 11, 2022

## 2.0 BACKGROUND

### Performance Audit of U.S. Fish & Wildlife Service Wildlife Restoration and Sport Fish Restoration Programs for Fiscal Years 2019 & 2020

Wildlife Restoration and Sport Fish Restoration (“WSFR”) programs are the responsibility of the Secretary of the Interior as per the Pittman-Robertson Wildlife Restoration Act (16 U.S.C. 669 et seq.) and the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777 et seq., except 777e-1 and g-1). The Secretary delegated administration of these two Acts to the Fish and Wildlife Service (“FWS”). The Wildlife and Sport Fish Restoration Programs Improvement Act of 2000 (hereinafter called the Act) established requirements and restrictions concerning the use of funds for expenses for administration and delineated that expenses be limited to 12 ‘Costs Distributed by Improvement Act Categories’ (CDIAC) as outlined below:

- (1): Personnel costs of employees who directly administer this chapter on a full-time (FT) basis;
- (2): Personnel costs of employees who directly administer this chapter on a part-time (PT) basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this chapter, as those hours are certified by the supervisor of the employee;
- (3): Support costs directly associated with personnel costs authorized under paragraphs (1) and (2), excluding costs associated with staffing and operation of regional offices of the FWS and the DOI other than for the purposes of this chapter;
- (4): Costs of determining under section 669e (a) of this title whether State comprehensive plans and projects are substantial in character and design;
- (5): Overhead costs, including the costs of general administrative services, that are directly attributable to administration of this chapter and are based on: (A) Actual costs, as determined by a direct cost allocation methodology approved by the Director of the Office of Management and Budget for use by Federal agencies; and (B) in the case of costs that are not determinable under subparagraph (A), an amount per FT equivalent employee authorized under paragraphs (1) and (2) that does not exceed the amount charged or assessed for costs per FT equivalent employee for any other division or program of the FWS;
- (6): Costs incurred in auditing, every 5 years, the wildlife and sport fish activities of each State fish and game department and the use of funds under section 669e of this title by each State fish and game department;
- (7): Costs of audits under subsection (d) of this section (the Act);
- (8): Costs of necessary training of Federal and State FT personnel who administer this chapter to improve administration of this chapter;
- (9): Costs of travel to States, territories, and Canada by personnel who: (A) Administer this chapter on a FT basis for purposes directly related to administration of State programs or projects; or (B) Administer grants under sections 669e, 669h-1, or 669h-2 of this title;
- (10): Costs of travel outside the United States (except travel to Canada) by personnel who administer this chapter on a FT basis for purposes that directly relate to administration of

this chapter and that are approved directly by the Assistant Secretary for Fish and Wildlife and Parks;

- (11): Relocation expenses for personnel who, after relocation, will administer this chapter on a FT basis for at least 1 year, as certified by the Director of the United States Fish and Wildlife Service at the time at which the relocation expenses are incurred; and
- (12): Costs to audit, evaluate, approve, disapprove, and advise concerning grants under sections 669e, 669h-1, and 669h-2 of this title.”

Amounts allowed by the Acts and actual expenses reported by FWS in its ‘Report to Congress-Administration Obligations for FY 2019 are \$21,534,000; and for FY 2020 are \$22,256,000. Breakout by CDIAC for FY2019 and FY2020 are detailed in the next two tables.

**Administrative Cost Categories for Fiscal Year 2019  
(In thousands of dollars)**

<u>Costs Distributed by Improvement Act Category (Section 133(c)(1))</u>		<u>Wildlife Restoration</u>	<u>Sport Fish Restoration</u>	<u>Total</u>
1	Personnel working full time to administer the Act (salary plus benefits)	6,627	5,960	12,587
2	Personnel working part time to administer the Act (salary plus benefits)	5	7	12
3	Support costs for personnel	1,258	1,270	2,528
4	Determining substantiality of character and design of State plans and projects	0	0	---
5a	Overhead – Based on Actual Costs	539	562	1,101
5b	Overhead – Based on FTE	1,135	1,303	2,438
6	Audits of States	663	1,273	1,936
7	Audits of Administration expenditures	68	68	136
8	Training of Federal and State full-time personnel	22	27	49
9	Travel to the States, territories, Canada	293	256	549
10	Travel outside of the United States	0	4	4
11	Relocation of personnel	54	140	194
12	Audit, evaluate, approve, etc., concerning grants under Section 6, 10, 11	0	0	---
<b><i>FY 2019 Costs to Administer the Restoration Under P.L. 106-408</i></b>		<b>10,664</b>	<b>10,870</b>	<b>21,534</b>

Note: Categories 4 and 12 aren’t tracked separately. Costs for these administrative activities are included primarily in categories 1 and 9

**Administrative Cost Categories for Fiscal Year 2020 -  
(In thousands of dollars)**

<u>Costs Distributed by Improvement Act Category (Section 133(c)(1))</u>		<u>Wildlife Restoration</u>	<u>Sport Fish Restoration</u>	<u>Total</u>
1	Personnel working full time to administer the Act (salary plus benefits)	7,055	6,280	13,335
2	Personnel working part time to administer the Act (salary plus benefits)	30	9	39
3	Support costs for personnel	1,316	400	1,716
4	Determining substantiality of character and design of State plans and projects	0	0	---
5a	Overhead – Based on Actual Costs	488	513	1,001

5b	Overhead – Based on FTE	1,030	1,125	2,155
6	Audits of States	1,365	2,269	3,634
7	Audits of Administration expenditures	0	0	---
8	Training of Federal and State full-time personnel	20	14	34
9	Travel to the States, territories, Canada	183	120	303
10	Travel outside of the United States	1	1	2
11	Relocation of personnel	26	11	37
12	Audit, evaluate, approve, etc., concerning grants under Section 6, 10, 11	0	0	---
	<b><i>FY 2020 Costs to Administer the Restoration Under P.L. 106-408</i></b>	<b>11,514</b>	<b>10,742</b>	<b>22,256</b>

Note: Categories 4 and 12 aren't tracked separately. Costs for these administrative activities are included primarily in categories 1 and 9.

### **3.0 OBJECTIVE, SCOPE, AND METHODOLOGY**

#### **3.1 Objective**

The objectives of the performance audit were to:

- To determine whether expenditures and obligations used by the Secretary of the Interior, as reported by the FWS, in the administration of the Act for fiscal years 2019 and 2020 were appropriate, adequately supported by appropriate documentation, and in accordance with the criteria set forth in the Act;
- Report on FWS's compliance with applicable laws and regulations; and
- Report on FWS's internal controls for effectively accounting for expenditures and obligations under the Act.

#### **3.2 Scope**

The scope of this performance audit included expenditures and obligations incurred by the Secretary of the Interior in administering the Act for FYs 2019 and 2020. The Secretary has delegated administration of the Act to FWS; accordingly, FWS reports all related expenditures and obligations incurred.

#### **3.3 Methodology**

In planning the engagement, we interviewed FWS Region 9 Headquarter personnel involved in administering the Act, including personnel at Region 1, Region 2, Region 3, Region 4, Region 5, Region 6, Region 7 and Region 8, to understand regional administration policies and procedures in place surrounding internal controls developed and operating at FWS in FYs 2019 and 2020.

For each fiscal year, FY 2019 and FY 2020 we performed the following procedures to select transactions subject to test work procedures. We obtained the electronic general ledger transaction detail of expenditures and obligations (transactional detail) reported by FWS and reconciled it without material exception to the FY 2019 and FY 2020 'Report to Congress' for the Administration of the Act to ensure the completeness of the population. Our population size for FY

2019 consisted of 48,610 transactions. Our population size for FY 2020 consisted of 37,703 transactions. Using a confidence level of 95%, desired precision  $\pm$  5% and anticipated error rate of 10% we grouped our transactions into five separate groups where we pulled our transactions to test for both internal controls and for compliance with the Act. The below tables are our group breakouts on our sample item selections for each FY.

For each fiscal year, we performed the following procedures to select a sample of items for our test work procedures. We obtained the electronic general ledger transaction detail of expenditures and obligations (transactional detail) reported by USFWS for FYs 2019 and 2020. Then we reconciled it to the Report to Congress for FYs 2019 and 2020 for the Administration of the Act to ensure the completeness of the population and it is without material exception. USFWS provided us the following transactional details:

- WR and SFR (OOTR) 2019; and
  - WR and SFR (OOTR) 2020

From the transaction detail above SGC selected sampled sizes for FY 2019 and FY 2020.

FY 2019

Sample sizes were determined assuming an error (exception) rate of 10% and a desired precision of  $\pm 5\%$  at the 95% confidence level. Any sample size less than 5 was increased to 5. The anticipated projection assuming an error rate of 10% is shown below.

FY 2020

As was done for 2019, sample sizes were determined assuming an error (exception) rate of 10% and a desired precision of  $\pm 5\%$  at the 95% confidence level. Any sample size less than 5 was increased to 5.

The below table is a ‘Summary of Sample Transactions by Region by FY by CDIAC for Testing.’ For CDIAC 1&2 sample transactions were further broken down into individual payroll records. Transactions for FY 2019 CDIAC 1&2 consisted of 118 payroll transactions and for FY 2020

CDIAC 1&2 consisted of 129 payroll transactions.

### *Summary of Sample Transactions per Region and Audit Category*

Summary of Sample Transactions By Region By Fiscal Year By 'Cost Distributed By Improvement Act Category' For Testing											
	Region 1 Portland Oregon	Region 2 Albuquerque New Mexico	Region 3 Bloomington Minnesota	Region 4 Atlanta Georgia	Region 5 Hadley Massachusetts	Region 6 Lakewood Colorado	Region 7 Anchorage Alaska	Region 8 Sacramento California	Region 9 Falls Church Virginia	Total	Cost Distributed By Improvement Act Category
FY 2019	5 (12)	7	6	2	5	8	7	2	29 (12)	71 (24)	Category 1 & 2
FY 2020	8 (34)	6	9	1	5 (2)	6	4 (3)	5	26	70 (39)	Category 1 & 2
FY 2019	0	3	3	0	0	2	0	3	12	23	Category 3, 6
FY 2020	3	0	2	2	3	1	2	1	6	20	Category 3, 6
FY 2019	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Category 4
FY 2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Category 4
FY 2019	0	0	0	3	1	0	0	0	6	10	Category 5
FY 2020	0	0	0	0	0	0	0	0	10	10	Category 5
FY 2019	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Category 7
FY 2020	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Category 7
FY 2019	0	0	1	4	1	0	0	2	2	10	Category 8 & 11 (other)
FY 2020	0	0	6	0	0	4	0	0	0	10	Category 8 & 11 (other)
FY 2019	7 0 (4)	5 (6) 4 (3)	11 (2) 7 (6)	3 (32) 2 (13)	4 (1) 5 (3)	5 1	2 1	6 1	18 (1) 7	61 (42) 28 (29)	Category 9 Category 9
FY 2020	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	Category 12 Category 12
	23	25	45	17	24	27	16	20	116	313	

Note: In parenthesis are the additional samples pulled from CDIAC 1, 2 and 9 due to these cost categories being identified as moderate risk per findings in previous audit report.

For all other FY 2019 & FY 2020 transactional groupings making up CDIAC 3, CDIAC 5, CDIAC 6, CDIAC 8, CDIAC 11 and CDIAC 9 we selected the following: (1) for CDIAC 3 a sample of 23 non-payroll transactions for FY 2019 and 20 non-payroll transactions for FY 2020; (2) for CDIAC 5 a sample of 10 Overhead-Based on Actual Costs transactions for both FY 2019 and FY 2020; (3) for CDIAC 8 and 11, a sample of 10 transactions for both FY 2019 and FY 2020; and (4) for CDIAC 9 a sample of 103 transactions for FY 2019 and 57 transactions for FY 2020 based on statistical methods. Hence, due to previous audit findings we decided to conduct a second sampling of transactions for CDIAC 1, 2 and 9

### **3.3.1 Internal Controls**

In order to test the operating effectiveness of relevant internal controls, we performed both 'Internal Controls over Payroll' and 'Internal Controls over Non-Payroll' testing.

#### **3.3.1.1 Internal Controls over Payroll**

For payroll CDIAC 1 & 2 we tested the following payroll controls:

- Control #1: Timesheet is signed and approved by the approving official.
- Control #2: Timesheet is reviewed and signed (verified) by the employee for each pay cycle or timekeeper in employee absence.
- Control #3: Timesheet is validated by the timekeeper for each pay cycle.

- Control #4: Timekeeper is on the list of authorized timekeepers.
- Control #5: Timesheet is charged correctly to 5110 Wildlife Restoration Administration and/or 9410 Sport Fish Restoration Administration for each pay cycle.
- Control #6: Certifiers are on the authorized official list.

### **3.3.1.2 Internal Controls over Non-Payroll**

For non-payroll CDIAC 3, 6, 8, 9 and 11 we tested the following non-payroll controls where applicable:

- Control #1: An obligating document is properly kept.
- Control #2: The program approver reviews the acquisition request and signs it either electronically or manually.
- Control #3: The funds certifier reviews the Budget Tracking System and/or the Financial and Business Management System to confirm that funds are available for purchases. To document that funds are available, the funds certifier signs the acquisition request either electronically or manually.
- Control #4: The contracting officer is on the authorization list.
- Control #5: A contracting officer may only approve an acquisition request up to his or her warrant authority limit.
- Control #6: Procurement documents must be signed by the contractor and contracting officer.
- Control #7: The invoice amount agrees with purchase order, acquisition request, or contract.
- Control #8: A receipt of goods or services receipt is certified or a receiving document is signed.
- Control #9: Journal vouchers are adequately supported.
- Control #10: The cardholder has signed and dated his or her monthly statement verifying that the reconciliation has been performed and submits the statement to an approving official for review within 10 days of receipt.
- Control #11: The approving official reviews the cardholder's statement for activity and the appropriateness of charges. If approved, the statement is signed and dated after review within 10 days of receipt.
- Control #12: The payment is properly recorded.
- Control #13: The transaction is supported by proper and appropriate documentation.
- Control #14: The transaction is recorded for the correct amount.
- Control #15: The transaction is recorded in the correct period.
- Control #16: The transaction is recorded in the correct cost category.
- Control #17: The transaction is in a cost category allowed by the Act.
- Control #18: The cost charged is reasonable and appropriate under the Act.

For each sample item selected, we first determined whether the identified relevant controls were operating effectively. We did this by reviewing supporting documentation, such as acquisition requests, charge card statements, invoices, personnel records, purchase orders and timesheets. Afterwards we tested to ensure the amounts were allowable and supported with proper

documentation.

## **Region Site Visits and Non-Region Site Visits**

To obtain assurances of FWS compliance with the Act and waste, fraud and abuse we conducted telephone interviews with regional Fiscal Grant Officers from the following locations:

- Region 1, Portland, Oregon
- Region 2, Albuquerque, New Mexico
- Region 4, Atlanta, Georgia
- Region 7, Anchorage, Alaska
- Region 3, Bloomington, Minnesota
- Region 5, Hadley, Massachusetts
- Region 6, Lakewood, Colorado
- Region 8, Sacramento, California
- Region 9, HQ, U.S. FWS, Falls Church, Virginia

### **3.3.2 Compliance Testing**

#### **3.3.2.1 Full-Time Provision**

To test compliance with the FT provision of the Act, we used extracted sampled payroll records of employees we pulled from the population of transactions from the electronic general ledger transaction detail of expenditures and obligations for FY 2019 and FY 2020. We then matched these sampled payroll records with FWS WSFR FT employee rosters for each region. Then, during our testing of each region, we tested a random sample of FT personnel that tied to the extracted sampled payroll records who were listed on the region roster and who charged FT to the Act to determine whether they were actually performing work FT in support of the WSFR programs for FYs 2019 and 2020. In addition, we reviewed the payroll records (i.e., employee statements) to see if selected FT employees were charging to other cost codes besides the WSFR programs.

#### **3.3.2.2 Part-Time Provision**

To test compliance with the PT provision of the Act, we analyzed PT budget object classes for all the regions for FY 2019 and FY 2020 to determine what FWS employees were charging to the Act on a PT basis and if they were charging more than 20 hours per week, but less than 40 hours per week. We requested explanations from the region for any PT employee that we found to be charging less than 20hrs a week in addition to those charging to the Act that weren't listed on the region's PT roster.

#### **3.3.2.3 Overhead and Common Program Services Allocation**

To test compliance with the Act's overhead provisions (CDIAC 5b) we obtained reports from DOI finance and FWS HQs showing annual breakout of CDIAC 5b costs charged to the Act for FY 2019 and FY 2020. These costs included both 'Enterprise Common Program Service (CPS)' costs and 'Regional Cost Share Allocated by FT employee (FTE)'. From each region we reviewed documentation showing their methodology for developing costs by FTE for both FY

2019 and FY 2020. In addition, we inquired about the methodology used by DOI finance and FWS in allocating costs to FTEs and breakouts not only at the WSFR program level but how their share of costs compared with other FWS programs. Thereafter, we analyzed these costs both at the region level and FWS headquarter level to see if they tied and rolled up to the costs being reported at the FWS enterprise level as reported on the ‘Report to Congress’ for FY 2019 and FY 2020.

#### **3.3.2.4 Training**

To test compliance with the Act’s training expense provisions, we used the extracted sampled training transactions we pulled from the FY 2019 and FY 2020 general ledger of transactions. We then reviewed this training documentation to see if the training received tied to training required to administer the WSFR programs. In addition, for the regions we tested we inquired about the training that took place during FY 2019 and FY 2020, if any, and what the reasons were for the training to see if any training they underwent was not in compliance with Act’s training provision.

#### **3.3.2.5 Travel**

To test compliance with the Act’s travel expense provisions, we used the extracted sampled travel transactions we pulled from the FY 2019 and FY 2020 general ledger of transactions. We then reviewed this travel documentation to see if the travel was for appropriate reasons and required for the administration of the Act. In addition, for the regions we tested we inquired about the travel they underwent for FY 2019 and FY 2020, if any, and what the reasons were for the travel to see if any travel they underwent was not in compliance with Act’s travel provision.

#### **3.3.2.6 Relocation**

To test compliance with the Act’s relocation cost provisions, we analyzed relocation budget object classes for all the regions for FY 2019 and FY 2020 to determine what FWS employees were charging against the Act for relocation costs for FY 2019 and FY 2020. For those we identified, we provided the WSFR employee names to the respective region to obtain documentation that they actually relocated to the region and that prior to their relocation signed documentation that committed them FT to the WSFR programs for one year after reporting to the new region location. We then requested employee statements near the beginning and near the end of their one-year period of commitment to see if they were charging FT to the Act or if they were charging less than FT and to other FWS programs.

### **3.4 Reporting Phase**

During the reporting phase, we:

- Reported on FWS’s internal controls for effectively accounting for expenditures and obligations under the Act;
- Determined whether expenditures and obligations used by the Secretary of the Interior as reported by FWS in administering the Act for FYs 2019 and 2020 were appropriate, adequately supported by appropriate documentation, and in accordance with criteria set

forth in the Act;

- Reported on FWS's compliance with applicable laws and regulations and the Act;
- Identified any recommended actions that may be needed; and
- Performed independent referencing between work papers and the report.

## 4.0 RESULTS

### Internal Control Procedures Results Summary For Payroll and Non-Payroll Expenditures

#### *Payroll Internal Control Exceptions for FYs 2019 and 2020*

Payroll internal controls were operating effectively.

Our review of the 118 payroll transactions (CDIAC 1 & 2) tested for FY 2019 we found no internal control exceptions. Our review of 129 payroll transactions (CDIAC 1 & 2) tested for FY 2020 we found no internal control exceptions.

CDIAC 1 = Personnel working FT to administer the Act (salary plus benefits).

CDIAC 2 = Personnel working PT to administer the Act (salary plus benefits).

Payroll Expenditures for FYs 2019 and 2020						
FY 2019			FY 2020		Total	
Control	No. of Internal Control Exceptions	Error Rate % of 118 Payroll Transactions	No. of Internal Control Exceptions	Error Rate % of 129 Payroll Transactions	Total Internal Control Exceptions of 247 Sampled Payroll Transactions	Error Rate % of 247 Sampled Payroll Transactions
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Each control in table above correlates to control # 1-6 listed above under 3.3.1.1 Internal Controls Over Payroll.

#### *Non-Payroll Expenditures for FYs 2019 and 2020*

Our review of the 23 non-payroll transactions (CDIAC 3) tested for FY 2019 we found 0 exceptions. Our review of the 20 non-payroll transactions (CDIAC 3) tested for FY 2020 we found 0 exceptions.

CDIAC 3 = Support costs for personnel

Non-Payroll Expenditure Exceptions for FYs 2019 and 2020						
FY 2019			FY 2020		Total	
Control	No. of Internal Control Exceptions	Error Rate % of 23 Sampled Support Costs Records	No. of Internal Control Exceptions	Error Rate % of 20 Sampled Support Costs Records	Total Internal Control Exceptions of 43 Sampled Support Cost Records	Error Rate % of 43 Sampled Support Cost Records
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	0	0	0	0	0	0
7	0	0	0	0	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15	0	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
Total	0	0	0	0	0	0

#### ***Overhead Based on Actual Expenditures for FYs 2019 and 2020***

Our review of the 10 overhead transactions (CDIAC 5a) tested for FY 2019 we found 0 exceptions. Our review of the 10 overhead transactions (CDIAC 5a) tested for FY 2020 we found 0 exceptions

CDIAC 5 = Overhead – Based on Actual Costs

Overhead Expenditure Exceptions for FYs 2019 and 2020						
FY 2019			FY 2020		Total	
Control	No. of Internal Control Exceptions	Error Rate % of 10 Sampled Overhead - Based on Actual Costs	No. of Internal Control Exceptions	Error Rate % of 10 Sampled Overhead - Based on Actual Costs	Total Internal Control Exceptions of 20 Samples	Error Rate % of 20 Sampled Overhead - Based on Actual Costs
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0

6	0	0	0	0	0	0
7	0	0	0	0	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15	0	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
Total	0	0	0	0	0	0

In addition to sample testing 5a above we performed an analysis of 5b (Overhead – Based on FTE) to ensure the ‘Overhead-Based on FTE’ was developed per the methodology used by DOI and FWS. See below table of total overhead and common program service cost broken down by FY, type of program and type of CDIAC.

Region/Description	FY 2019	FY 2019	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
	Wildlife Restoration	Wildlife Restoration	Sportfish Restoration	Sportfish Restoration	Wildlife Restoration	Wildlife Restoration	Sportfish Restoration	Sportfish Restoration
FWS Summary								
5a. Overhead - Based On Actual Costs	5b. Overhead - Based on FTEs	5a. Overhead - Based On Actual Costs	5b. Overhead - Based on FTEs	5a. Overhead - Based On Actual Costs	5b. Overhead - Based on FTEs	5a. Overhead - Based On Actual Costs	5b. Overhead - Based on FTEs	5a. Overhead - Based On Actual Costs
CPS Costs Charged by Regions	\$11,551.00		\$10,032.20		\$7,345.74		\$7,745.81	
Regional Cost Share Allocation By FTE	\$527,300.07	\$6,990.25	\$551,525.33	\$31,313.25	\$480,565.98	\$64,696.00	\$505,556.03	\$64,696.00
Total CPS and Regional Cost Share Allocation by Regions	\$538,851.07	\$6,990.25	\$561,557.53	\$31,313.25	\$487,911.72	\$64,696.00	\$513,301.84	\$64,696.00
Overhead Costs charged by HQ for Regional Office Support		\$324,207.06		\$318,523.00		\$345,417.55		\$320,257.06
FWS Headquarters Cost Share Allocation Charged by FTE		\$438,459.55		\$535,732.08		\$438,273.89		\$548,057.22
Total Overhead Costs Charged HQ	\$538,851.07	\$769,656.86	\$561,557.53	\$885,568.33	\$487,911.72	\$848,387.44	\$513,301.84	\$933,010.28
Enterprise-wide CPS Costs Charged by HQ to Wildlife		\$365,500.00				\$168,033.00		
Enterprise-wide CPS Costs Charged by HQ to Sportfish				\$417,300.00				\$176,743.00
Total Enterprise-wide Costs Charged by HQ		\$365,500.00		\$417,300.00		\$168,033.00		\$176,743.00
Cross Charging For Services						\$13,854.32		\$14,924.23
Total Overhead & CPS Costs	\$538,851.07	\$1,135,156.86	\$561,557.53	\$1,302,868.33	\$487,911.72	\$1,030,274.76	\$513,301.84	\$1,124,677.51
CPS—Common Program Services			FY 2019				FY 2020	
Total for Fiscal Year				\$2,438,025.19				\$2,154,952.27
Check Number	\$539,000.00	\$1,135,000.00	\$562,000.00	\$1,303,000.00	\$488,000.00	\$1,030,000.00	\$513,000.00	\$1,125,000.00
Difference		\$156.86		-\$131.67		\$274.76		-\$322.49

As noted above there are unsupportable costs of \$156.86 for the WR Program and \$131.67 for the SFR Program for FY 2019. In addition, there are differences of \$274.76 for the WR Program and \$322.49 for the SFR Program for FY 2020. These differences noted above may be considered rounding differences and were considered acceptable.

#### *Audit of States, Training and Relocation Expenditures for FYs 2019 and 2020*

Our review of the 10 transactions (CDIAC 6, 8 & 11) tested for FY 2019 we found 0 exceptions. Our review of the 10 transactions (CDIAC 6, 8 & 11) tested for FY 2020 we found 0 exceptions.

CDIAC 6 = Audits of States.

CDIAC 8 = Training of Federal and State FT personnel.

CDIAC 11 = Relocation of personnel

Audits of States, Training and Relocation Expenditure Exceptions for FYs 2019 and 2020						
FY 2019			FY 2020		Total	
Control	No. of Internal Control Exceptions	Error Rate % of 10 Transactions	No. of Internal Control Exceptions	Error Rate % of 10 Transactions	Total Internal Control Exceptions of 20 Transactions	Error Rate % of 20 Transactions
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	0	0	0	0	0	0
7	0	0	0	0	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15	0	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
Total	0	0	0	0	0	0

#### *Travel Expenditures for FYs 2019 and 2020*

Our review of the 103 travel transactions (CDIAC 9) tested for FY 2019, we found 0 exceptions.

Our review of the 57 travel transactions (CDIAC 9) tested for FY 2020, we found 0 exceptions.

CDIAC 9 = Travel to the States, territories, Canada

Travel Expenditure Exceptions for FYs 2019 and 2020						
FY 2019			FY 2020		Total	
Control	No. of Internal Control Exceptions	Error Rate % of 103 Sampled Travel Records	No. of Internal Control Exceptions	Error Rate % of 57 Sampled Travel Records	Total Internal Control Exceptions of 160 Sampled Travel Records	Error Rate % of 160 Sampled Travel Records

1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	0	0	0	0	0	0
7	0	0	0	0	0	0
8	0	0	0	0	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15	0	0	0	0	0	0
16	0	0	0	0	0	0
17	0	0	0	0	0	0
18	0	0	0	0	0	0
Total	0	0	0	0	0	0

#### Compliance Procedures Results Summary

This table summarizes unallowable and/or unsupportable costs we identified as a result of our testing of expenditures.

Category	Obligated Amounts			Unallowable/Questioned Costs		Total Unallowable/ Questioned Costs	
	FY 2019			FY 2019			
	WR	SFR	Total Obligations	WR	SFR		
Payroll	\$6,632,000	\$5,967,000	\$12,599,000	0	0	<b>0</b>	
Support	\$1,258,000	\$1,270,000	\$2,528,000	0	0	0	
Overhead	\$1,674,000	\$1,865,000	\$3,539,000	0	0	0	
Audits of States	\$663,000	\$1,273,000	\$1,936,000	0	0	0	
Audit of Admin Expenses	\$68,000	\$68,000	\$136,000				
Training	\$22,000	\$27,000	\$49,000	0	0	0	
Travel to States/Outside States	\$293,000	\$260,000	\$553,000	0	0	0	
Relocation	\$54,000	\$140,000	\$194,000	0	0	0	
Total	<b>\$10,664,000</b>	<b>\$10,870,000</b>	<b>\$21,534,000</b>	\$0	\$0	\$0	

Category	Obligated Amounts			Unallowable/Questioned Costs		Total Unallowable/ Questioned Costs	
	FY 2020			FY 2020			
	WR	SFR	Total Obligations	WR	SFR		
Payroll	\$7,085,000	\$6,289,000	\$13,374,000	0	0	0	
Support	\$1,316,000	\$400,000	\$1,716,000	0	0	0	
Overhead	\$1,518,000	\$1,638,000	\$3,156,000	0	0	0	
Audits of States	\$1,365,000	\$2,269,000	\$3,634,000	0	0	0	
Training	\$20,000	\$14,000	\$34,000	0	0	0	
Travel to States/Outside States	\$184,000	\$121,000	\$305,000	0	0	0	
Relocation	\$26,000	\$11,000	\$37,000	0	0	0	
Total	<b>\$11,514,000</b>	<b>\$10,742,000</b>	<b>\$22,256,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## 5.0 FINDINGS

### 5.1 Compliance – Personnel Costs Full-Time Employees (Repeat Condition)

#### 5.1.1 Condition:

In implementing the Act, under Costs Distributed by Improvement Act Category 1 [(Personnel working full time (FT) to administer the Act (salary plus benefits)] (CDIAC 1) U.S. Fish and Wildlife (FWS) uses two categories of FT personnel: Full-time (FT) employee members who work 100 percent of the time in support of Wildlife Restoration and Sport Fish Restoration (WSFR) programs; and FT FWS employee members who work 100 percent of the time in support of the WSFR programs and other wildlife restoration-related grant programs, but not 100 percent performing work chargeable to the Act.

#### 5.1.2 Criteria:

U.S.C. Title 16 Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states “The Secretary of the Interior may use available amounts under section 669c (a) (1) of this title only for expenses for administration that directly support the implementation of this chapter that consists of:

(1): Personnel costs of employees who directly administer this chapter on a FT basis.

#### 5.1.3 Cause:

FWS Regions have policies and procedures in place that require FWS WSFR employees to charge time to the Act when only managing the WSFR programs that are part of the Act and charge their other time to the

other restoration-related grant programs they spend time on.

Subsequent to passage of the Act, additional wildlife restoration-related grant programs have been authorized by Congress for which administrative funds are provided. To achieve efficiency in managing these programs, FWS has chosen to use personnel who are FWS WSFR Program employees to also manage these new programs, which results in them not being employees who directly administer the Act on a FT basis. Procedures are established in all FWS Regions [(Region 1 (Portland, OR), Region 2 (Albuquerque, NM), Region 3 (Bloomington, MN), Region 4 (Atlanta, GA), Region 5 (Hadley, MA) Region 6 (Lakewood, CO), Region 7 (Anchorage, AK) and Region 8 (Sacramento, CA)] to charge their hours to the program for which they work. Language in the Act during FY 2019 and FY 2020 did not allow for this arrangement.

#### **5.1.4 Effect:**

During FY 2019 and FY 2020 FWS was not in compliance with the Act's provision CDIAC 1 that allows for personnel costs only for FT employees who directly administer the Act on a FT basis. Not limiting personnel who charge time to the Act to only FT personnel who spend 100 percent of their time managing the Act is a violation of the Act.

#### **5.1.5 Recommendations:**

None.

The 'Infrastructure Investment And Jobs Act', PL 117-58, November 15, 2021, 135 Stat 429, Title VIII - Sport Fish Restoration and Recreational Boating Safety SEC. 28001. Sport Fish Restoration And Recreational Boating Safety that amended Section 4 of the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777h (Requirements and restrictions concerning use of amounts for expenses for administration of the Act)), amended the criteria and now authorizes expenses for administration to include personnel costs of employees for the work hours of each employee (full-time or part-time) spent directly administering this Act, as certified by their supervisor, and relocation expenses for full-time or part-time employees, as long as the relocation expenses do not exceed the percentage of work hours spent administering this Act."

### **5.2 Compliance – Personnel Costs Part-Time Employees**

#### **5.2.1 Condition:**

U.S. Fish and Wildlife (FWS) used subject matter experts (that charged significantly less than the required 20hrs a week) that were not assigned to the Wildlife Restoration and Sport Fish Restoration (WSFR) programs on a part-time (PT) basis to assist with 'Compliance with the National Historic Preservation Act of 1966 (NHPA).

#### **5.2.2 Criteria:**

U.S.C. Title 16 Chapter 5B: Section 669h, *Requirements and restrictions concerning use of amounts for expenses for administration*, states "The Secretary of the Interior may use available amounts under section 669c (a) (1) of this title only for expenses for administration that directly support the implementation of this chapter that consists of:

- (2): Personnel costs of employees who directly administer this chapter on a PT basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this chapter, as those hours are certified by

the supervisor of the employee;

### **5.2.3 Cause:**

#### Region 1

Expertise is required for Cultural Resources and Section 7 Compliance for Region 1 grants.

In order to meet the Cultural Resources and Section 7 Compliance, Region 1 (Portland, OR), WSFR Region 1 has a memorandum of understanding (MOU) with National Wildlife Refuge System, Region 1 to support WSFR grants which may have effects on properties included in, or eligible for inclusion in, the National Register of Historic Places pursuant to Section 800.14 of the regulations (36 CFR Part 800) implementing Section 106 of the National Historic Preservation Act (NHPA) of 1966, as amended.

The purpose of this MOU is to establish a framework of cooperation between Region 1 WSFR and the Region 1 National Wildlife Refuge System Branch of Cultural Resources (BCR) to satisfy USFWS Section 106 responsibilities under the NHPA.

#### Region 7

Archaeological expertise is required to provide cultural resource compliance and comply with the National Historic Preservation Act of 1966 (NHPA), Public Law 89-665; 54 U.S.C. 300101 et seq.). The NHPA is legislation intended to preserve historical and archaeological sites in the United States of America.

In order to meet the NHPA cultural resource compliance and comply with the NHPA, Region 7 (Anchorage, AK) has a memorandum of MOU with FWS Refuges to use the two archeologists that are FT and PT Refugee' employees (and are not FT or PT WSFR Program employees) to provide this compliance service, as needed in executing the WSFR Programs. Language in the Act during FY 2019 and FY 2020 did not allow for this arrangement.

### **5.2.4 Effect:**

During FY 2019 and FY 2020 FWS was not in compliance with the Act's provision CDIAC 2 that allows for personnel costs only for PT employees who directly administer the Act on a PT basis for at least 20 hours each week, not to exceed the portion of those costs incurred with respect to the work hours of the employee during which the employee directly administers this Act.

### **5.3.5 Recommendations:**

None

The 'Infrastructure Investment And Jobs Act', PL 117-58, November 15, 2021, 135 Stat 429, Title VIII - Sport Fish Restoration and Recreational Boating Safety SEC. 28001. Sport Fish Restoration And Recreational Boating Safety that amended Section 4 of the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777h (Requirements and restrictions concerning use of amounts for expenses for administration of the Act)), amended the criteria and now authorizes expenses for administration to include personnel costs of employees for the work hours of each employee (full-time or part-time) spent directly administering this Act, as certified by their supervisor, and relocation expenses for full-time or part-time employees, as long as the relocation expenses do not exceed the percentage of work hours spent administering this Act."

## **6.0 CONCLUSIONS**

FWS management and Regional management involved in administering the Act didn't ensure that the policies and procedures in place to fully comply with the Act's provisions were being followed leading to being in violation of the FT provision and PT Provision of the Act.

FWS's internal controls for effectively accounting for expenditures and obligations under the Act were effective to ensure all costs as reported under the "Report to Congress" for FY 2019 and FY 2020 were adequately supported by appropriate documentation. To continue FWS should ensure these internal controls are maintained and monitored on a monthly basis as a result of any change to FWS policies and procedures as a result of PL 117-58, November 15, 2021 that may affect the internal controls currently in place.

## **7.0 RECOMMENDATION**

None

## **8.0 MANAGEMENT RESPONSE TO REPORT**

### **WSFR RESPONSE TO AUDITOR FINDINGS**

The Fish and Wildlife Service (Service) concurs with the two audit findings. The Wildlife and Sport Fish Restoration Program (WSFR) is committed to take all necessary actions to assure the integrity of the Wildlife and Sport Fish Restoration Acts (Act), and has, since its reorganization, taken action to enhance its internal controls.

The Service agrees with the findings related to personnel costs for full time employees and part time employees.

The Service has successfully worked with Congress to have language added related to number of hours for workers for clarity.

#### **Compliance Finding – Personnel Costs Full Time Employees:**

The Service agrees with the finding. However, Congress has changed the language in the law in *P. L. 117-058, Title VIII* to allow for direct charging for anyone working on the programs.

#### **Compliance Finding – Personnel Costs Part-Time Employees:**

The Service agrees with the finding. However, Congress has changed the language in the law in *P. L. 117-058, Title VIII* to allow for direct charging for anyone working on the programs.

### **Auditor Recommendations**

FWS's internal controls for effectively accounting for expenditures and obligations under the Act was effective to ensure all costs as reported under the "Report to Congress" for FY 2019 and FY 2020 were adequately supported by appropriate documentation. To continue FWS should ensure these internal controls are maintained and monitored on a monthly basis as a result of any change to FWS organizational structure that may affect the internal controls currently being implemented.

### **WSFR RESPONSE TO AUDITOR RECOMMENDATIONS**

WSFR meets with branch managers and regional managers every other week. During those calls, administrative and financial controls are often reinforced.

## **9.0 AUDITOR EVALUATION OF MANAGEMENT RESPONSE**

SGC concurs with management's response. SGC inadvertently placed a suggestion under 'Section 7.0 Recommendations' in its draft report to FWS. This suggestion was moved to '6.0 Conclusions' above in this final report.

## 10.0 ATTACHMENT 1: PRIOR YEAR NON-COMPLIANCE

Year	Number	Recommendation	Status
2013/2014	1	Request revising language in the Act to allow for personnel who work on other WR/SFR programs to charge time to the appropriate WR/SFR program and remove the limitation of allowable personnel costs to only those personnel who directly administer the Act on a full-time basis or part-time for no fewer than 20 hours per week (Repeat).	Open

## 11.0 ABBREVIATIONS

ACT	Programs Improvement Act of 2000
CAM	Cost Allocation Methodology
CAT	Category
CDIAC	Costs Distributed by Improvement Act Categories'
CPS	Common Program Services
DOI	Department of Interior
F	Sport Fish Restoration
FWS	U.S. Fish and Wildlife Service
FT	Full Time
FTE	Full-time Equivalent
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GAS	Government Auditing Standards
HQ	Headquarters
IBC	Interior Business Center
MOU	Memorandum of Understanding
NHPA	National Historic Preservation Act of 1966
OIG	Office of the Inspector General
OMB	Office of Management and Budget
PCS	Permanent Change of Station
PL	Public Law
PT	Part Time
SFR	Sport Fish Restoration
T&A	Time and Attendance
U.S.C.	United States Code
WL	Wildlife Restoration
WSFR	Wildlife and Sport Fish Restoration
WR	Wildlife Restoration

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