



United States Government Accountability Office
Washington, DC 20548

July 5, 2006

The Honorable Dave Camp
Chairman
Subcommittee on Select Revenue Measures
Committee on Ways and Means
House of Representatives

Subject: *Fish and Wildlife Service: Federal Assistance Program Is Making Progress in Addressing Previously Identified Concerns*

Dear Mr. Chairman:

The U.S. Fish and Wildlife Service (Service), within the Department of the Interior, uses tax receipts from the sale of certain hunting, fishing, and boating equipment to fund the Wildlife and Sport Fish Restoration programs, which provide grants to state fish and wildlife management agencies to restore, conserve, manage, and enhance wildlife and sport fish resources. The Wildlife Restoration Program was established in 1938 following the passage of the Federal Aid in Wildlife Restoration Act, now referred to as the Pittman-Robertson Wildlife Restoration Act. The Sport Fish Restoration Program was established in 1950 by the Dingell-Johnson Sport Fish Restoration Act. Since their inception, according to the Service, these programs have provided more than \$9.5 billion in grants to states and U.S. territories through fiscal year 2005. In 1999 and 2000, GAO identified several instances of mismanagement in these grant programs. Following GAO's work, Congress and the Service acted to improve the programs. Enclosure I provides our April 2006 briefing to your Subcommittee containing relevant details about problems and corrective actions that the Service has taken since GAO's last review in 2000. Enclosure II shows funding history for these two programs.

In 1999 and 2000, GAO testified on the Service's management and oversight of funds used to administer the Wildlife and the Sport Fish Restoration programs. These testimonies identified several instances of mismanagement of administrative funds. For example, in administering these programs, the Service did not have criteria for selecting some grant recipients, failed to provide adequate oversight of grantees, and did not maintain adequate grant files. In addition, GAO found that grant transactions could not be reconciled between regional and headquarter financial systems, resulting in millions of dollars in discrepancies.

In response to our work and the work of others, Congress enacted the Wildlife and Sport Fish Restoration Programs Improvement Act (Improvement Act) in November

2000. The Improvement Act amended the Pittman-Robertson Wildlife Restoration Act and the Dingell-Johnson Sport Fish Restoration Act by specifying, among other things, how administrative funds should be used and setting levels for how much the Service can spend on administration of the programs. Before the Improvement Act, the maximum amount of administrative funds that could be used for implementing the Wildlife and Sport Fish Restoration programs was calculated as a percentage of the total tax receipts for each program. On the basis of these calculations, in 2000, over \$16 million was made available for administration of the Wildlife Restoration Program and about \$15 million was made available for administration of the Sport Fish Restoration Program. Since the Improvement Act, funds for administrative costs were fixed in 2001 through 2003 and, thereafter, have been determined by a formula that limits the annual funds available for administrative activities. In fiscal year 2005, the Service spent about \$8.6 million per program on administration—about one-half of what was previously spent.

On April 27, 2006, we briefed members of your Subcommittee on the extent to which the Service has taken corrective action to address the problems that GAO previously identified. In general, as a result of GAO's prior work and the Improvement Act in 2000, the Service has made changes that have had lasting impacts on the management of these programs. The Service has invested significant effort to make program and policy changes to address the concerns that we raised in our previous testimonies and to implement the Improvement Act. For example, in response to GAO's finding that the Service mismanaged grant programs, the Service terminated some programs and, for subsequent grant activity, has implemented new procedures for managing and auditing grants and maintaining grant files. To resolve problems involving reconciling grant transactions between regions and headquarters, the Service implemented improved financial systems and processes that include procedures for reconciling accounts across three national financial systems on a monthly basis. The regions no longer utilize separate tracking systems for their grants.

While we found that the Service has implemented several new management policies and procedures aimed at addressing our previous concerns, a more definitive statement on the Service's progress would require additional review. Such reviews are routinely required by the Improvement Act, which directs the Department of the Interior's Office of Inspector General (OIG) to contract for biennial audits of the funds used to administer these programs. An audit of fiscal years 2001 and 2002 was completed and a report issued in 2005; the report did not identify any major weaknesses or concerns. Audits of subsequent years have not yet been done. Since we delivered our briefing to the Subcommittee, OIG officials stated that the OIG expects to solicit contract proposals for the audits of fiscal years 2003 and 2004 and fiscal years 2005 and 2006 in the summer of 2006.

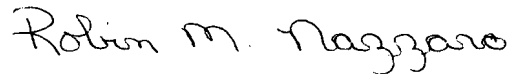
The enclosed briefing document provides relevant details about problems and corrective actions that the Service has taken since GAO's last review in 2000 (see enc. I). We conducted our follow-up review in March and April, 2006, in accordance with generally accepted government auditing standards. However, we conducted only limited file reviews and field-testing to determine the implications of and compliance with the Service's new policies. Additionally, due to the timing and nature of our review, we did not conduct a full reliability assessment of the data we

used as background information. Consequently, the background data we present are of undetermined reliability.

We provided Interior with a draft of this report for review and comment. Interior generally agreed with our findings and conclusions and provided editorial and technical comments, which have been incorporated into this report as appropriate. Interior's letter is contained in enclosure III.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 7 days from the report date. At that time, we will make copies of this report available to interested parties upon request. This report will also be available on the GAO Web site at <http://www.gao.gov>. Should you or your staff have any questions, please contact me at (202) 512-3841 or Nazzaror@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report were Wyatt R. Hundrup, Richard Johnson, Trish McClure, Alison O'Neill, and Becky Spithill.

Sincerely yours,

A handwritten signature in cursive script that reads "Robin M. Nazzaro".

Robin M. Nazzaro
Director, Natural Resources
and Environment

Enclosures – 3

Briefing for the House Committee on Ways and Means



Briefing

Why GAO Did This Study

In 1999 and 2000, GAO identified a lack of management controls, poor contract management, and poor management of overhead charges in the Wildlife and Sport Fish Restoration Programs' use of administrative funds. The House Committee on Ways and Means, Subcommittee on Select Revenue Measures requested an update on GAO's prior findings.

Scope and Methodology

To determine the extent to which the Service has implemented corrective actions to address the problems GAO identified in 1999 and 2000, GAO reviewed agency documents and relevant laws, analyzed budget information, and interviewed officials. GAO also conducted limited testing of grant files and implementation of corrective actions.

Briefing for House Ways and Means Committee

April 2006

U.S. Fish and Wildlife Service

Federal Assistance Program is Making Progress Addressing Previously Identified Concerns

Background

The Wildlife Restoration Program was established in 1938 following the passage of the Federal Aid in Wildlife Restoration Act, now referred to as the Pittman-Robertson Act. The program provides funds for a variety of projects intended to restore, conserve, manage, and enhance the nation's wildlife resources and to provide for public use and benefits from these resources. The Sport Fish Restoration Program was established in 1950 by the Dingell-Johnson Sport Fish Restoration Act. It provides funds to restore and manage the nation's sport fishery resources and to provide public use and benefits from these resources. Funds for these programs are generated through taxes on the sale of hunting, fishing, and boating equipment. The U.S. Fish and Wildlife Service (the Service) administers these programs through its Division of Federal Assistance (DFA) in headquarters and regional offices.

Funds from these programs are primarily provided in the form of grants to state wildlife and fishery agencies to support implementation of a variety of projects nationwide. In fiscal year 2005, about \$219 million and \$273 million were available for grants in the Wildlife and Sport Fish Restoration Programs, respectively. Projects funded through the Wildlife Restoration Grant Program include educational programs, scientific research, habitat improvements, and operation and maintenance of recreational facilities. For example, grants provided during the past few years supported wildlife habitat development and facility access on numerous public land sites in Illinois, cataloging of amphibians and reptiles in New York, and research to help better manage black bears in Alaska. Likewise, the Sport Fish Restoration Grant Program funds projects for maintaining fisheries and providing boating and other aquatic recreation opportunities. For example, grants provided during the past few years supported an array of fisheries research and management programs on Lake Ontario, the development of a Bass Conservation Center in Florida, and research to help ensure long-term conservation of fish stocks in Maryland and other Atlantic Coast states.

A portion of the funds can be used by DFA for the programs' administration and execution. In the past, administrative funds from the Wildlife and Sport Fish Restoration Programs supported the Director's Conservation Fund and the Administrative Grant Program. For example, in fiscal year 1998, about \$31 million was used for administration and implementation--\$13.5 million for wildlife and \$17.4 million for sport fish.

Congressional Action

In response to our work in 1999 and 2000, and the work of others, Congress enacted the Wildlife and Sport Fish Restoration Programs Improvement Act (Improvement Act) in November 2000. This law sets limits that significantly restrict the Service's use of administrative funds. For example, the Improvement Act stipulates the types of activities that the Service can conduct using administrative funds and includes a formula that places a limit on the funds available for such activities each year (the amount was set at \$8.2 million for each program in fiscal year 2003 but increases annually according to an inflationary-type percentage). In addition, the act requires the Office of the Inspector General (OIG) to contract for biennial audits of the funds used to administer the grant programs.

Briefing

Prior GAO Products

GAO, Fish and Wildlife Service: Management and Oversight of the Federal Aid Program Needs Attention. GAO/T-RCED-99-259. Washington, D.C.: July 20, 1999.

GAO, Fish and Wildlife Service: Options to Improve the Use of Federal Aid Programs' Administrative Funds. GAO/T-RCED-99-285. Washington, D.C.: Sept. 29, 1999.

GAO, Fish and Wildlife Service: Use of Federal Aid Programs' Administrative Funds. GAO/T-RCED-00-262. Washington, D.C.: July 19, 2000.

Prior Findings

Previously Identified Problems

Our past reviews of the Service's management of the Wildlife and Sport Fish Restoration Programs identified several examples of mismanagement of administrative funds that we reported as symptomatic of a culture of permissive spending within DFA.

Lack of management controls

- 1) The Director's Conservation Fund did not have criteria for selecting grantees and the grant files lacked key documentation and were out of date.
- 2) Questionable payments were authorized by DFA for grantees under the Administrative Grants Program and the grant files lacked key documentation and were out of date.
- 3) DFA could not reconcile financial transactions for grants made under the Wildlife and Sport Fish Restoration Programs between headquarters and regional financial systems. This resulted in millions of dollars in discrepancies between the systems.
- 4) Regional DFA offices were not consistently assessing administrative expenses for implementation of the programs. For example, some regions used program funds to pay significant portions of salaries for staff who were not dedicated to the programs.
- 5) DFA was not following basic procedures for managing its travel.
- 6) DFA did not ensure that routine audits of the use of administrative funds were conducted.
- 7) Regional DFA offices were proposing to use a questionable process for resolving audit findings in cases where a state owed the Service for expenditures that were not justified under a grant.

Poor contract management:

- 8) Some contracts contained ambiguous processes for disbursing contract-generated fees; in one case these fees amounted to over \$100,000.
- 9) DFA transferred funds to pay for a contract with the Census Bureau in advance of when it was needed; the Census Bureau subsequently returned \$1.9 million in unused contract funds, resulting in \$400,000 in lost interest.

Poor management of Service-wide overhead charges:

- 10) The Service did not have an equitable process for assessing overhead charges to programs and offices. As a result, some programs—including the Wildlife and Sport Fish Restoration programs—may have paid more than they actually used in overhead expenses.

Briefing	Briefing for House Ways and Means Committee Page 3
	Corrective Actions
	Management Controls
	1) Problem: Director's Conservation Fund lacked criteria for grant selection and grant files were inadequate. ➤ Corrective Action: The Director's Conservation Fund was discontinued in May 1999. 2) Problem: DFA headquarters oversight of grantees under the Administrative Grant Program was inadequate and grant files were inadequate. ➤ Corrective Action: The Administrative Grant Program was terminated in July 1999. As directed by the Improvement Act, administrative funds are no longer used for grant programs. 3) Problem: DFA could not reconcile transactions for Wildlife and Sport Fish Restoration Program grant funds between regional and headquarters financial systems, resulting in millions of dollars in discrepancies. ➤ Corrective Action: The Service implemented improved financial systems and processes, and continued efforts to reconcile past discrepancies. We found that past discrepancies were reconciled and agency officials report that the new systems and processes help them reconcile regional and headquarters financial systems on a monthly basis.

Briefing

Corrective Actions

Management Controls

4) Problem: Regional DFA offices were inconsistently charging administrative expenses, for example, some offices charged staff time that was not spent on implementation of the Wildlife and Sport Fish Restoration Programs.

- Corrective Action: The Improvement Act sets forth allowable staff charges. To ensure an understanding of these parameters, grant chiefs in headquarters and regions have weekly conference calls and triannual meetings to discuss and resolve questions and problems on this and other issues. We conducted limited field testing that showed that staff are aware of procedures, but we did not conduct file reviews to determine if they are being implemented properly.

5) Problem: Appropriate travel processes were not followed.

- Corrective Action: DFA clarified Service policy to staff and elevated approvals to appropriate levels. We found the process to be appropriate. Our limited testing showed that the procedures were being implemented in headquarters and that staff in two regional offices were aware of and understood the policies.

6) Problem: DFA did not ensure that audits of the use of funds to administer the programs were conducted.

- Corrective Action: The Improvement Act requires the OIG to contract for biennial audits. The OIG issued the audit report for fiscal years 2001-2002 in 2005; the report did not identify any major weaknesses or concerns. The OIG plans to issue a request for contract proposals for the biennial audits for fiscal years 2003-2004 and 2005-2006 in May 2006.

7) Problem: Regional DFA offices lacked a process or guidance for resolving audit findings on state's use of funds.

- Corrective Action: DFA developed procedures. Based on a limited review of the procedures and audit resolution files, the procedures appear appropriate.

Briefing

Corrective Actions

Contract Management

8) Problem: One contract funded by DFA using administrative funds generated over \$100,000 in fees but it was unclear how those fees should be disbursed. In general, DFA lacked procedures for handling contract or grant generated fees.

- Corrective Action: DFA modified its contract to clarify how the fees should be disbursed; however, this contract was subsequently terminated. We have not reviewed other contracts or grants that generate fees to determine how fees are currently being handled.

9) Problem: DFA transferred funds to the Census Bureau in advance of when the funds were needed to pay contract costs and subsequently lost the opportunity to earn interest.

- Corrective Action: DFA modified the contract so that funds are transferred quarterly to minimize lost interest.

Service-wide Overhead Charges

10) Problem: DFA may have paid for more of the Service's overhead expenses from the Wildlife and Sport Fish Restoration funds than what the program actually used.

- Corrective Action: The Improvement Act established maximum levels for administrative expenses for the Wildlife and Sport Fish Restoration programs; in response, the Service implemented a method for assessing overhead charges that is based more directly on actual usage (referred to as "CAM" or cost allocation methodology). CAM implementation has been ongoing for the past several years and continues to change in response to issues and concerns raised within the Service. The Service is implementing new procedures for calculating costs for the largest CAM-related charge—space costs—in fiscal year 2006.

Briefing

Contributors

If you have any questions concerning this briefing please call Robin Nazzaro, Director, Natural Resources and Environment, at (202) 512-3841 or Trish McClure, Assistant Director, Natural Resources and Environment, at (202) 512-6318. Other key contributors to this briefing were Wyatt Hundrup, Rich Johnson, Alison O'Neill, and Becky Spithill.

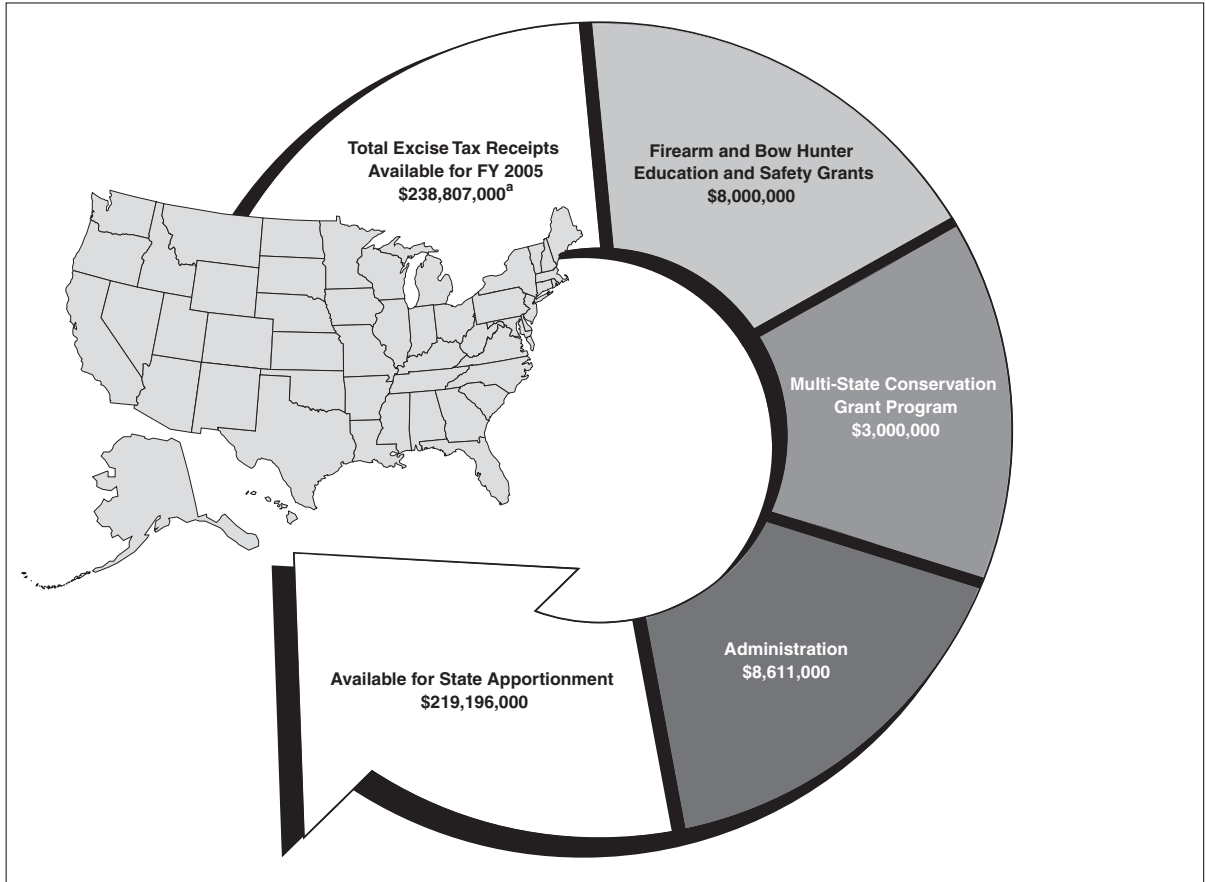
Summary

While we did only a cursory review of the actions taken to address prior GAO findings on the use of administrative funds for the Wildlife and Sport Fish Restoration Programs, it appears that GAO's prior work and passage of the Improvement Act have had lasting impacts on the management of these programs. Significant effort has been invested in making program and policy changes, not just in DFA, but Service-wide. In many cases, new management policies and procedures have been developed and, based on limited testing, appear to be appropriate. A more definitive statement on the Service's progress, however, would require additional review. The Department's Office of the Inspector General (OIG) contracted for an audit of the use of administrative funds for the programs for fiscal years 2001 and 2002, as required by law, that did not identify major weaknesses or concerns. The OIG plans to issue a request for contract proposals for the biennial audits for fiscal years 2003-2004 and 2005-2006 in May 2006.

Funding Distribution and History

Figures 1 through 4 show the distribution of funding for fiscal year 2005 and the 10-year distribution of funding for the Wildlife and Sport Fish Restoration programs. Tables 1 and 2 show the 6-year funding history by state and territory for each program.

Figure 1: Wildlife Restoration Program Tax Receipts, Deductions, and Apportionment to States for Fiscal Year 2005



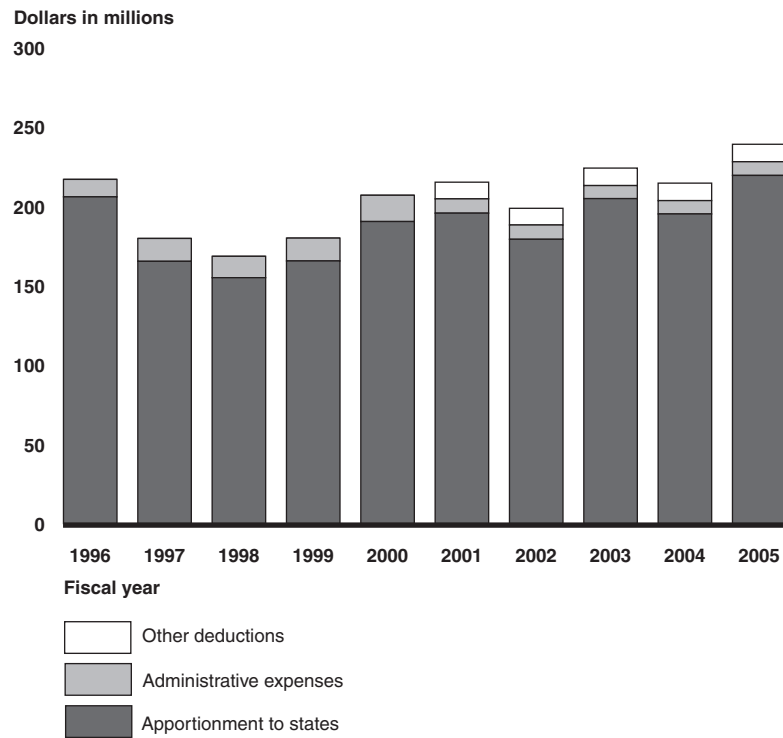
Sources: GAO analysis of Fish and Wildlife Service data and MapArt.

Note: As required by law, deductions from excise tax receipts are for specific programs and funding levels. Data are of undetermined reliability.

^aTotal excise tax receipts available for fiscal year 2005 were collected in fiscal year 2004.

Enclosure II

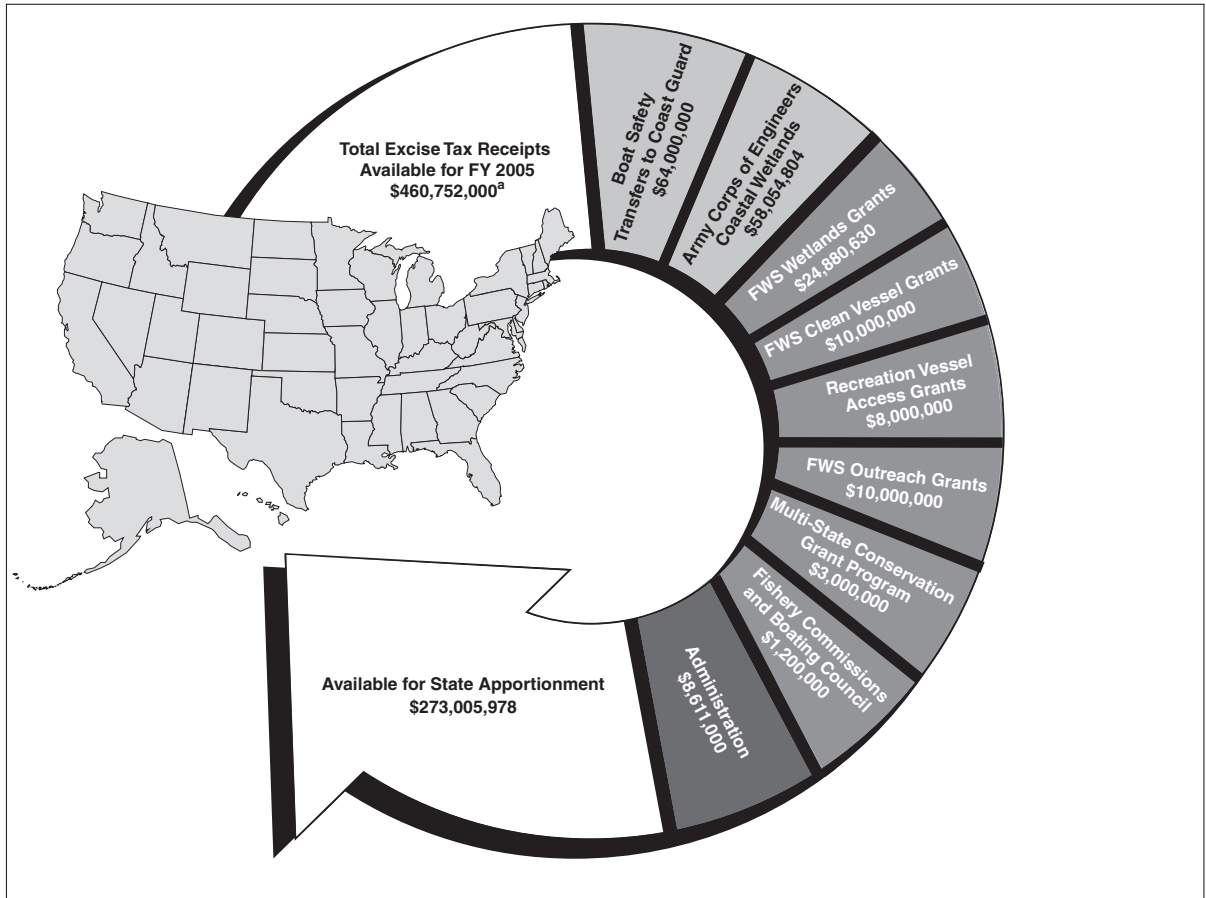
Figure 2: Wildlife Restoration Program 10-Year Distribution of Funding



Source: GAO analysis of Fish and Wildlife Service data.

Note: As required by law, deductions from excise tax receipts are for specific programs and funding levels. Data are of undetermined reliability.

Figure 3: Sport Fish Restoration Program Tax Receipts, Deductions, and Apportionment to States for Fiscal Year 2005

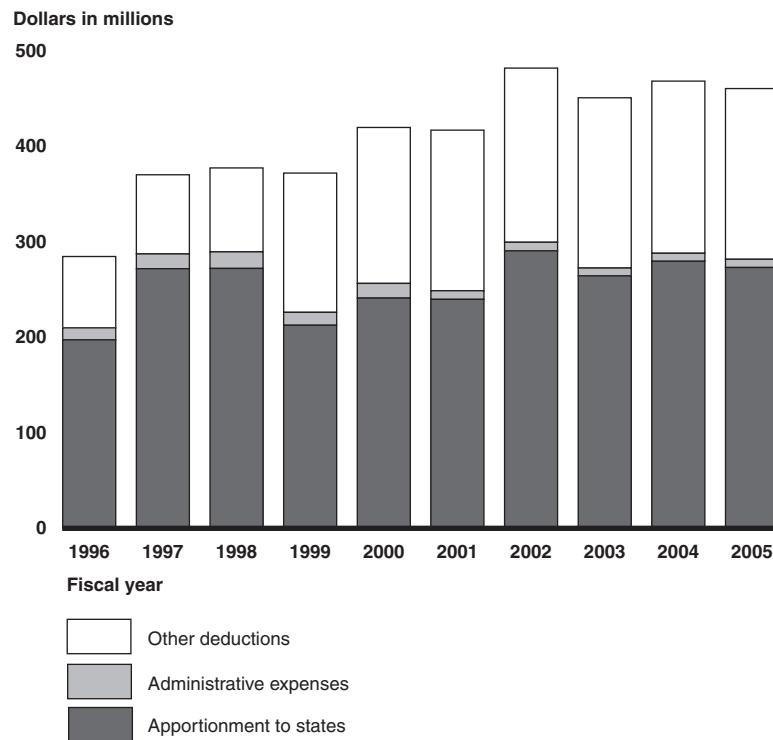


Sources: GAO analysis of Fish and Wildlife Service data and MapArt.

Note: As required by law, deductions from excise tax receipts are for specific programs and funding levels. Data are of undetermined reliability.

^aTotal excise tax receipts available for fiscal year 2005 were collected in fiscal year 2004 and include interest income.

Figure 4: Sport Fish Restoration Program 10-Year Distribution of Funding



Source: GAO analysis of Fish and Wildlife Service data.

Note: As required by law, deductions from excise tax receipts are for specific programs and funding levels. Data are of undetermined reliability. In commenting on a draft of this report, FWS provided new expenditure data for fiscal years 1996 through 2000. We did not incorporate these new data because the source of the new information was unclear. The new data indicate that an additional \$174 million was provided as other deductions during these 5 fiscal years.

Enclosure II

Table 1: Wildlife Restoration Grant Apportionments, by State and Territory

State/Territory	Apportionment, by fiscal year					
	2000	2001	2002	2003	2004	2005
Alabama	\$3,439,539	\$3,601,969	\$3,338,621	\$3,775,702	\$3,663,087	\$4,230,076
Alaska	8,490,358	8,751,120	7,983,824	9,107,484	8,648,602	9,923,370
Arizona	4,587,789	4,932,992	4,537,407	5,197,532	4,869,205	5,683,004
Arkansas	3,378,040	3,913,825	3,508,655	4,010,228	3,918,697	4,445,118
California	6,610,254	6,861,214	6,381,792	7,238,447	6,910,043	8,006,336
Colorado	5,165,816	5,207,659	4,825,397	5,531,602	4,877,855	5,984,357
Connecticut	1,377,963	1,468,648	1,385,216	1,546,663	1,486,607	1,742,114
Delaware	1,111,848	1,203,184	1,124,412	1,262,950	1,210,263	1,408,838
Florida	3,232,040	3,646,351	3,444,451	3,746,895	3,668,356	4,237,774
Georgia	4,120,378	4,373,894	4,054,000	4,581,108	4,464,492	5,165,236
Hawaii	1,111,848	1,203,184	1,124,412	1,261,676	1,207,123	1,405,099
Idaho	3,646,285	3,846,148	3,541,687	4,040,511	3,843,730	4,472,883
Illinois	3,923,826	4,176,153	3,891,429	4,400,997	4,139,926	4,857,279
Indiana	3,381,836	3,605,023	3,359,147	3,757,147	3,552,883	3,890,090
Iowa	3,359,777	3,442,710	3,156,428	3,581,704	3,330,454	4,037,099
Kansas	3,476,842	3,593,167	3,313,795	3,788,859	3,492,399	4,130,946
Kentucky	3,117,435	3,273,091	3,381,505	3,808,948	3,734,407	4,312,192
Louisiana	3,269,918	3,568,107	3,364,827	3,707,453	3,516,769	4,108,925
Maine	2,147,882	2,350,572	2,184,511	2,432,581	2,219,066	2,675,874
Maryland	1,812,194	1,972,019	1,871,410	2,066,965	1,987,636	2,313,018
Massachusetts	1,695,875	1,932,233	1,845,915	2,044,342	1,974,680	2,330,650
Michigan	7,349,739	7,449,040	6,765,477	7,681,412	7,181,520	8,459,634
Minnesota	5,633,453	6,097,120	5,742,969	6,431,784	6,203,606	7,168,249
Mississippi	2,953,368	3,080,128	2,881,368	3,249,737	3,106,745	3,559,917
Missouri	5,277,938	5,492,864	5,096,878	5,771,360	5,819,002	6,739,125
Montana	5,549,783	5,655,957	5,168,420	5,958,327	5,372,411	6,266,710
Nebraska	3,246,130	3,345,022	3,082,306	3,518,769	3,284,266	3,829,113
Nevada	3,466,997	3,544,874	3,268,082	3,743,824	3,559,648	4,097,241
New Hampshire	1,111,848	1,203,184	1,132,469	1,264,195	1,214,574	1,442,482
New Jersey	1,695,875	1,932,233	1,845,915	2,044,342	1,974,680	2,330,650
New Mexico	4,071,712	4,050,224	3,742,975	4,311,943	4,144,775	4,761,855
New York	5,724,950	6,053,350	5,589,079	6,308,475	6,055,166	6,783,004
North Carolina	4,153,277	4,624,376	4,370,014	4,829,534	4,920,679	5,642,181
North Dakota	2,675,781	2,835,946	2,637,355	2,991,063	2,990,057	3,444,052
Ohio	4,735,241	4,884,420	4,224,146	4,762,854	4,333,368	5,264,165
Oklahoma	3,822,713	4,017,969	3,747,979	4,260,451	4,314,718	4,909,020
Oregon	4,652,858	4,821,928	4,420,486	5,018,969	4,686,460	5,481,960
Pennsylvania	7,602,373	7,872,824	7,047,696	8,020,697	7,837,535	8,980,993
Rhode Island	1,111,848	1,203,184	1,121,404	1,261,676	1,207,123	1,405,099
South Carolina	2,548,294	2,941,280	2,718,409	3,065,525	3,174,258	2,283,303
South Dakota	3,242,050	3,450,120	3,272,354	3,737,508	3,440,127	4,015,800
Tennessee	5,009,785	5,365,733	5,086,100	5,737,747	5,988,969	7,081,929
Texas	9,074,385	9,480,169	8,678,260	9,877,416	9,384,766	10,811,538
Utah	3,468,682	3,608,553	3,223,740	3,641,119	3,383,152	3,919,659
Vermont	1,111,848	1,203,184	1,134,399	1,264,743	1,207,123	1,405,099
Virginia	3,597,711	3,823,905	3,556,051	3,999,477	3,845,157	4,458,365
Washington	3,712,928	4,377,113	3,730,039	4,199,436	3,930,101	4,588,931
West Virginia	2,360,616	2,466,988	2,275,728	2,569,388	2,537,373	2,831,168
Wisconsin	6,121,170	6,500,414	6,049,578	6,827,601	6,041,016	7,356,101
Wyoming	3,519,514	3,618,365	3,355,160	3,860,291	3,577,733	4,193,838
Puerto Rico	819,834	899,413	819,525	935,564	887,305	1,019,450
American Samoa	321,947	340,307	313,426	355,336	338,410	391,236
Guam	321,947	340,307	313,426	355,336	339,456	391,236
N. Mariana Islands	321,947	340,307	313,426	355,336	338,410	391,236
U.S. Virgin Islands	321,947	340,307	313,426	355,336	338,410	391,236
Total	\$193,168,232	\$204,184,371	\$188,656,906	\$213,456,365	\$203,674,379	\$235,455,853

Source: Fish and Wildlife Service.

Note: Data are of undetermined reliability.

Enclosure II

Table 2: Sport Fish Restoration Grant Apportionments, by State and Territory

State/Territory	Apportionment, by fiscal year					
	2000	2001	2002	2003	2004	2005
Alabama	\$3,607,904	\$3,578,395	\$4,344,357	\$3,935,974	\$3,977,923	\$4,422,820
Alaska	2,046,916	12,042,643	14,639,339	13,262,060	13,026,348	14,734,564
Arizona	5,089,496	5,104,112	6,168,683	5,588,641	5,080,854	5,922,343
Arkansas	3,968,596	4,608,841	5,492,558	4,976,294	4,888,967	5,642,674
California	12,046,916	12,042,643	14,639,339	13,262,060	13,026,348	14,734,564
Colorado	6,198,128	6,076,753	7,470,694	6,768,365	6,130,350	7,008,028
Connecticut	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
Delaware	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
District of Columbia	803,128	802,843	975,956	884,137	868,423	982,304
Florida	6,221,202	6,786,688	8,192,210	7,422,277	6,709,079	7,914,307
Georgia	4,331,459	4,430,864	5,490,619	4,974,514	5,006,056	5,633,286
Hawaii	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
Idaho	4,114,980	4,184,546	5,054,689	4,579,437	4,346,375	5,001,608
Illinois	4,963,612	4,846,195	5,890,316	5,336,662	5,348,978	5,892,633
Indiana	3,820,091	3,640,742	4,509,106	4,085,311	3,956,407	4,043,934
Iowa	3,318,153	3,235,203	3,976,820	3,602,952	3,547,516	4,232,551
Kansas	3,666,601	3,583,933	4,343,909	3,919,441	3,787,002	4,262,230
Kentucky	3,486,222	3,544,162	4,620,993	4,186,668	3,998,491	4,629,054
Louisiana	4,103,273	4,161,257	5,216,669	4,726,339	4,095,828	5,200,984
Maine	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
Maryland	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
Massachusetts	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
Michigan	8,544,705	8,295,510	9,875,162	8,946,956	8,756,422	9,945,909
Minnesota	8,928,236	9,006,160	11,109,195	10,065,088	9,839,478	11,165,735
Mississippi	3,100,738	3,107,013	3,802,970	3,445,468	3,255,720	3,650,051
Missouri	5,962,844	5,790,174	7,026,778	6,366,300	6,119,893	7,134,020
Montana	5,579,059	5,582,909	6,841,449	6,198,060	6,107,345	7,019,722
Nebraska	3,014,134	3,000,164	3,690,052	3,343,038	3,213,424	3,630,946
Nevada	3,698,911	3,727,333	4,517,158	4,092,296	3,895,507	4,414,267
New Hampshire	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
New Jersey	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
New Mexico	4,372,502	4,253,966	5,256,713	4,762,323	4,654,679	5,132,285
New York	6,064,107	5,984,692	7,265,735	6,582,873	6,630,580	7,396,138
North Carolina	3,813,798	4,213,868	5,156,759	4,672,046	5,137,132	5,494,411
North Dakota	2,517,005	2,570,530	3,184,494	2,885,004	2,934,801	3,278,612
Ohio	6,254,392	6,236,489	6,510,566	5,898,692	6,014,871	6,878,971
Oklahoma	4,694,058	4,642,549	5,723,808	5,185,748	5,074,677	5,623,487
Oregon	5,496,382	5,427,038	6,693,758	6,064,454	6,374,666	7,087,755
Pennsylvania	6,046,806	5,948,640	7,269,800	6,586,588	6,628,025	7,489,335
Rhode Island	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
South Carolina	3,097,296	3,023,568	3,584,458	3,247,558	3,513,295	3,702,853
South Dakota	3,087,681	3,129,186	3,652,826	3,309,311	3,335,006	3,699,812
Tennessee	5,408,189	5,487,737	6,613,433	5,991,907	5,969,718	7,029,132
Texas	12,046,916	12,042,643	14,639,339	13,262,060	13,026,348	14,734,564
Utah	4,352,260	4,252,849	5,171,677	4,685,429	4,463,918	4,899,623
Vermont	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
Virginia	3,928,056	3,853,428	4,764,894	4,317,041	4,325,856	4,731,149
Washington	4,908,353	4,883,821	6,054,262	5,485,151	5,808,249	6,124,056
West Virginia	2,409,383	2,408,529	2,927,868	2,652,413	2,605,270	2,946,913
Wisconsin	8,239,191	7,679,996	9,500,662	8,607,773	8,909,312	10,191,022
Wyoming	3,870,908	3,929,060	4,816,330	4,363,414	4,006,180	4,687,372
Puerto Rico	2,409,383	2,408,529	2,927,868	2,652,413	2,605,269	2,946,912
American Samoa	803,128	802,843	975,956	884,137	868,423	982,304
Guam	803,128	802,843	975,956	884,137	868,423	982,304
N. Mariana Islands	803,128	802,843	975,956	884,137	868,423	982,304
U.S. Virgin Islands	803,128	802,843	975,956	884,137	868,423	982,304
Total	\$240,938,312	\$240,852,863	\$292,786,775	\$265,241,214	\$260,526,978	\$294,691,282

Source: Fish and Wildlife Service.

Note: Data are of undetermined reliability.

Comments from the Department of the Interior



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240



JUN 28 2006

Ms. Robin M. Nazzaro
Director, Natural Resources
and Environment
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20548

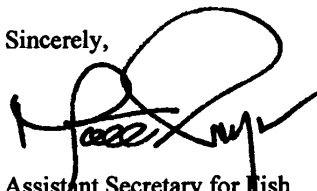
Dear Ms. Nazzaro:

Thank you for providing the Department of the Interior the opportunity to review and comment on the draft U.S. Government Accountability Office report entitled, "Fish and Wildlife Service: Federal Assistance Program is Making Progress Addressing Previously Identified Concerns," GAO-06-731R, dated May 26, 2006.

In this report, the GAO addresses the findings identified in its FY 1999 – FY 2000 review of the Federal Assistance program, and describes how the Department has responded to those prior findings. We generally agree with the report's findings and conclusions.

The enclosure provides editorial and technical comments from the U.S. Fish and Wildlife Service. We hope these comments will assist you in preparing the final report.

Sincerely,


Acting Assistant Secretary for Fish
and Wildlife and Parks

Enclosure

(360678)

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