

DEPARTMENT OF GAME, FISH AND PARKS

PRIOR AUDIT FINDING

Federal Compliance Audit Finding:

Finding No. 06000200801:

The Department of Game, Fish & Parks did not prepare and submit the required federal financial reports for awards received under the Title VI – Missouri River Implementation program resulting in non-compliance with federal financial reporting provisions.

CFDA Title: Title VI – Missouri River Implementation

CFDA Number: 12.UNKNOWN

Federal Award Number: W9128F-07-1-0001 & W9128F-07-1-0005

Federal Award Year: 2008

Federal Agency: Department of Defense, US Army, Corps of Engineers

Type of Finding: Noncompliance

Category of Finding: Reporting

Auditee's Corrective Action Plan:

See current Audit Finding No. 06000200901.

CURRENT AUDIT FINDING AND RECOMMENDATION

Federal Compliance Audit Finding:

Finding No. 06000200901:

The Department of Game, Fish & Parks did not prepare and submit the required federal financial reports for awards received under the Title VI – Missouri River Implementation program resulting in non-compliance with federal financial reporting provisions. This is the second consecutive audit to contain this finding.

CFDA Title: Title VI – Missouri River Implementation

CFDA Number: 12.UNKNOWN

Federal Award Number: W9128F-07-1-0001 & W9128F-07-1-0005

W9128F-08-1-0001 & W9128F-07-1-0005

Federal Award Year: 2008 and 2009

Federal Agency: Department of Defense, US Army, Corps of Engineers

Type of Finding: Noncompliance

Category of Finding: Reporting

Analysis:

Grant Agreements for the Grant Numbers W9128F-07-1-0001, W9128F-07-1-0005, W9128F-08-1-0001 and W0128F-08-1-0005 state:

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(Continued)

The Grantee shall provide the Corps an annual accounting of monies received, obligated and spent for the purposes authorized by the agreement.

The Department's current reporting policy for Federal awards received under the Title VI – Missouri River Implementation program is to report only after the entire award is spent. Three grant awards were fully spent and reported on during fiscal year 2009. There were four grant awards (as listed above) for which no annual reports were filed during the year. As a result, the Department was exposed to possible sanctions for this non-compliance.

RECOMMENDATION:

We recommend the Department of Game, Fish & Parks prepare and submit the required annual federal report for all federal grants that have been awarded.

Auditee's Corrective Action Plan:

In response to the 2008 audit, the Department prepared annual federal reports and submitted them to the Corp of Engineers as recommended. However, the submitted reports excluded information for those grant awards having no expense activity. The federal reports for active grant awards were prepared and submitted as recommended. The Department will prepare and submit the necessary federal reports for both the active grant awards and those grant awards that have yet to experience and expense activity.