

**FISH AND WILDLIFE SERVICE
AUDITS**

Audits **Part 417 Wildlife and Sport Fish Restoration Program Audits**

Chapter 6 Single Audit Act Audits

417 FW 6

6.1 What is the purpose of this chapter?

A. This chapter tells employees of the Wildlife and Sport Fish Restoration Program (WSFR) how to resolve findings of audits required by the Single Audit Act.

B. The Act requires non-Federal entities that spend at least \$750,000 annually in Federal funds to have an independent auditor audit their financial statements and related records. The audit focuses on the grantee's internal controls and compliance with laws, regulations, terms and conditions of the grant, and generally accepted accounting principles.

6.2 To which grant programs does this chapter apply?

A. This chapter applies to all grant programs that WSFR administers.

B. If WSFR shares responsibility with another entity for a grant program, the chapter applies only to those grants that WSFR administers.

C. For a list of programs that WSFR administers, refer to the WSFR Authorities and Responsibilities chapter, [518 FW 1](#).

6.3 What are the authorities for this chapter? The authorities for this chapter are:

A. Pittman-Robertson Wildlife Restoration Act, as amended ([16 U.S.C. 669a\(8\)](#)).

B. Dingell-Johnson Sport Fish Restoration Act, as amended ([16 U.S.C. 777a\(1\)](#)).

C. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ([2 CFR 200](#)).

D. Administrative Requirements, Pittman-Robertson Wildlife Restoration and Dingell-Johnson Sport Fish Restoration Acts ([50 CFR 80](#)).

E. [360 DM 1–3](#), Departmental Audits.

F. [361 DM 1](#), General Audit Followup Responsibilities.

G. Government Auditing Standards ([Yellow Book](#)).

H. Office of Management and Budget (OMB) [Circular A–50](#), Audit Followup.

I. The Single Audit Act ([31 U.S.C. 7501](#)).

6.4 Who is responsible for resolving findings of an audit under the Single Audit Act?

A. The Department of the Interior's **Office of Financial Management** (PFM) oversees the resolution of auditors' recommendations and closes all audits that the Department of the Interior's Office of Inspector General (OIG) refers to PFM.

B. The Department of the Interior's **Office of Hearings and Appeals** resolves appeals to the Secretary of the Interior.

**FISH AND WILDLIFE SERVICE
AUDITS**

Audits **Part 417 Wildlife and Sport Fish Restoration Program Audits**

Chapter 6 Single Audit Act Audits

417 FW 6

C. The Director:

- (1) Oversees audit resolution,
- (2) Makes the Service's final decision on audit resolution,
- (3) Makes the final decision on all grantee appeals to the Service, and
- (4) Responds to the Department's Office of Hearings and Appeals.

D. Regional Directors:

- (1) Oversee audit resolution for their Regions,
- (2) Negotiate with grantees to develop a corrective action plan (CAP) to resolve audit findings,
- (3) Track corrective actions to completion, and
- (4) Retain the documentation for the Single Audit Act audits following Service and Department policy.

E. The Chief, Branch of Audits, Division of Administration and Information Management, Headquarters (Chief-Audits) monitors resolution for WSFR for Single Audit Act audits.

F. The Service Audit Liaison Officer, Division of Policy, Performance, and Management Programs (PPM) (Service Audit Liaison):

- (1) Notifies Regions of audit findings,
- (2) Tracks the audit until the responsible program provides the appropriate documentation to close the audit recommendation(s), and
- (3) Submits closure requests with all documentation to PFM.

6.5 Is WSFR responsible for resolving all Single Audit Act findings? No. WSFR is responsible only for resolving findings, recommendations, and questioned costs that relate directly to funds that WSFR gives grantees.

6.6 How does WSFR find out about a Single Audit Act finding? The Service Audit Liaison notifies the Chief-Audits and the appropriate Regional Director (or designee) that the Service received a Single Audit Act report containing a finding that WSFR must resolve.

6.7 How much time does WSFR have to respond to the Single Audit Act report? WSFR has 90 calendar days to respond from the date the Service Audit Liaison is notified by PFM of recommendations concerning Service programs.

6.8 How is a finding resolved? The Regional Director must ensure that the grantee develops a corrective action(s) that will resolve the finding. The Regional Director sends the resolution documentation to the Service Audit Liaison for submission to PFM after the grantee documents the corrective action necessary. PFM closes the audit if it concurs with the Service's response. The Service Audit Liaison will notify the Regional Director and the Chief-Audits when PFM closes the audit.

**FISH AND WILDLIFE SERVICE
AUDITS**

Audits

Part 417 Wildlife and Sport Fish Restoration Program Audits

Chapter 6 Single Audit Act Audits

417 FW 6

6.9 Who tracks audit findings?

A. PFM and the Service Audit Liaison track all audit findings.

B. PFM tracks disallowed costs of \$1,000 or more that:

(1) Appear unreasonable,

(2) Are not supported by adequate documentation at the time of the audit, or

(3) Result from a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, matching cash, and matching in-kind contributions.

C. The Regional Director must monitor, track, and collect all debts owed to the Department, regardless of the amount.

6.10 Who maintains Single Audit Act report resolution files? The Regional Director must maintain files related to resolution of Single Audit Act audit findings. These files include, but are not limited to:

A. Copies of relevant correspondence,

B. Single Audit Act reports and notifications,

C. Regional response to Service Audit Liaison notifications,

D. Corrective actions and revised corrective actions (see section 6.8), when appropriate, and

E. Documentation that the grantee has implemented the approved corrective actions and resolved the questioned costs.

6.11 Does the Department accept grantees' appeals on Single Audit Act corrective actions? Yes. The Department will accept a grantee's appeal on a Service decision about a Single Audit Act corrective action.

A. Regulations (see [2 CFR 200.500](#)) require the grantee to submit the appeal in the following manner:

(1) In writing within 30 calendar days of the date that the Service mailed the decision, and

(2) To the Director, Office of Hearings and Appeals, Department of the Interior.

B. The Director of the Office of Hearings and Appeals, or an ad hoc appeals board the Director appoints, considers the appeal, reviews the record, and takes one or more of the following actions:

(1) Decides the appeal based on the existing record;

(2) Decides that one of the following will conduct a hearing on all or part of the appeal:

(a) Ad hoc appeals board,

(b) Specific member(s) of the ad hoc appeals board, or

**FISH AND WILDLIFE SERVICE
AUDITS**

Audits **Part 417 Wildlife and Sport Fish Restoration Program Audits**

Chapter 6 Single Audit Act Audits

417 FW 6

- (c) Administrative law judge of the Office of Hearings and Appeals;
- (3) Allows oral arguments at the hearing if requested and appropriate; or
- (4) Otherwise disposes of the case.

/sgd/ Stephen Guertin
DEPUTY DIRECTOR

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