



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

The U.S. Fish and Wildlife Service Needs To Improve Oversight of Its Friends Program

In recognition of Secretarial Order No. 3380, we are providing estimated costs associated with certain work products. Applying a formula involving prior salary and benefit expenses, we estimate the cost of preparing this report to be \$282,000.



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INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

SEP 21 2020

Memorandum

To: Aurelia Skipwith
Director, U.S. Fish and Wildlife Service

From: Mark Lee Greenblatt
Inspector General

A handwritten signature in black ink, appearing to read "Mark Lee Greenblatt".

Subject: Final Audit Report – *The U.S. Fish and Wildlife Service Needs To Improve Oversight of Its Friends Program*
Report No. 2019-CR-011

This memorandum transmits our final audit report on the U.S. Fish and Wildlife Service's (FWS') friends program. We determined that the FWS did not ensure friends organizations fully accounted for and spent donations and revenues in accordance with governing laws. Specifically, we found that the FWS did not maintain the information necessary to manage the friends program. As a result, the program is at risk for misuse and mishandling of funds, and undetected violations of partnership agreements and program regulations.

We make six recommendations that, if implemented, will help strengthen the FWS' friends program. Based on the FWS' response to our draft report, we consider one recommendation resolved and implemented and the remaining five recommendations resolved but not implemented. We will refer the recommendations to the Assistant Secretary for Policy, Management and Budget to track implementation. The FWS' response also included six financial and program management control initiatives that should further enhance its oversight of friends organizations. We commend the FWS for taking extra measures to improve this important program.

If you have any questions regarding this memorandum or the subject report, please contact me at 202-208-5745.

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

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Results in Brief

We audited the U.S. Fish and Wildlife Service (FWS) to determine whether it ensured that donations and revenues collected by friends organizations were accounted for and spent in accordance with governing laws. The FWS relies on friends organizations and volunteers to help meet conservation goals that would otherwise be out of reach. These organizations are tax-exempt nonprofit groups with a mission of supporting an affiliated FWS site or program and represent a substantial source of both funding and volunteer labor. In total, FWS friends organizations annually receive millions of dollars in donations and revenues that they are required to spend to benefit wildlife refuges and fish hatcheries. Donors reasonably expect that their money will be spent to benefit the refuge or hatchery they are supporting.

We concluded that the FWS did not ensure its friends organizations fully accounted for and spent donations and revenues in accordance with governing laws and its own friends program policy. Specifically, we found that the FWS did not maintain the information necessary to manage the friends program. As a result, the FWS cannot account for friends organization donations, revenues, or expenditures. In addition, the FWS was unable to ensure friends organizations had the necessary documents required to participate in the friends program, such as evidence of nonprofit status.

We found that the FWS was not aware of the number of friends organizations operating across the Nation and did not monitor the amount of donations collected and spent. Consequently, the program is not operating at its full potential, and refuges and hatcheries may not have received the full benefit of donations.

The friends program is at risk for misuse and mishandling of funds and undetected violations of partnership agreements and program regulations. By strengthening controls and oversight, the FWS can bolster the public's trust in its friends organizations and the critical role they play in support of the FWS' sites.

We make six recommendations to address the identified issues and strengthen the friends program. The FWS concurred with all six recommendations in its response to our draft report. Based on the FWS' response, we consider one recommendation resolved and implemented and the remaining five recommendations resolved but not implemented. Because the FWS stated these five recommendations will take several months to fully implement, we will refer the recommendations to the Assistant Secretary for Policy, Management and Budget to track implementation.

We also note that the FWS' response included six financial and program management control initiatives that should further enhance its oversight of friends organizations. We commend the FWS for taking extra measures to improve this important program.

Introduction

Objective

Our objective was to determine whether the U.S. Fish and Wildlife Service ensured that donations and revenues collected by friends organizations were accounted for and spent in accordance with governing laws. Appendix 1 contains the scope and methodology for this audit.

Background

U.S. Fish and Wildlife Service (FWS) friends organizations are tax-exempt nonprofit organizations with a mission of supporting an affiliated FWS site or program. Friends organizations are an important resource for the FWS, representing a substantial source of both funding and volunteer labor at wildlife refuges and fish hatcheries. Current estimates from the FWS show nearly 200 friends organizations comprising about 40,000 members operating across the Nation. These organizations range in size from a handful of volunteers to more than a hundred and may serve one or more locations.

Friends organizations collect revenue through the sale of goods and services, solicit or acquire donations, and apply for project fundraising grants to generate income to benefit the FWS. Known donations and revenues to friends organizations total in the millions of dollars each year. In addition, the friends organizations provide volunteer work at refuges and hatcheries and fund projects such as installing signs, establishing gardens, and constructing visitor centers and boardwalks (see Figure 1). At some refuges, friends organization volunteers further help the FWS by assisting visitors.

Figure 1: Wildlife Education Boardwalk Funded by the Friends Organization at J.N. Ding Darling National Wildlife Refuge



The FWS *Service Manual* (633 FW 1 – 4, effective 2014) provides the official friends program policy, including guidance and administrative procedures for FWS employees establishing and working with friends organizations. The FWS wrote the policy to implement specific provisions of the National Wildlife Refuge System Volunteer and Community Partnership Enhancement Act of 1998 (Pub. L. No. 105-242) and the National Fish Hatchery System Volunteer Act of 2006 (Pub. L. No. 109-360).

Findings

We found that the FWS did not ensure that its friends organizations fully accounted for and spent donations and revenues they collected on behalf of refuges and hatcheries in accordance with governing laws and its own friends program policy (633 FW 1 – 4).

The FWS did not compile and maintain information necessary to manage the friends program, including the total number of friends organizations and their respective donations, revenues, expenditures, and required documentation. We requested this information during our audit, but because the FWS does not routinely track the data at the national, regional, or local level, weeks elapsed as the FWS attempted to respond to our request. Some data, including the revenues, expenditures, and nonprofit status, required a formal data call to FWS field offices or to the friends organizations. The FWS was not able to provide summary revenue and expenditure data, and thus these amounts remain unknown.

As a result, the FWS did not account for friends organization donations, revenues, or expenditures. In addition the FWS was unable to ensure friends organizations had the necessary documents required to participate in the program. The friends program is therefore at risk for misuse and mishandling of funds, and undetected violations of partnership agreements and program regulations.

The FWS Did Not Maintain Basic Information, Account for Funding, or Monitor Spending for Friends Organizations

The FWS did not compile and track basic information about the friends program and friends organization operations, which is essential to effective program administration and oversight. During our audit, the FWS was unable to provide an accurate list of participating friends organizations and stated totals ranging from 180 to more than 230. The FWS' final count was 193 friends organizations: 172 at refuges, 19 at hatcheries, and 2 at the national level. However, we noted an error in this total and therefore could not determine the total number of friends organizations across the Nation.

In 2016, the FWS attempted to learn more about friends program activities but was only partially successful. Only 30 percent of the refuges with friends organizations responded to a nationwide survey the FWS headquarters conducted as a part of the effort. The respondents reported about 15,000 volunteer members and \$5 million in funds raised that year. The FWS was unable to obtain data on the remaining 70 percent of refuges with friends organizations.

Multiple provisions within FWS policy (633 FW 1 – 4) require friends organizations to maintain information such as administrative and financial records and allow the FWS to collect it upon request. The FWS, however, is not consistently exercising its authority under its policy and could not initially provide us with this information. During our audit, the FWS sent a data call to all of its friends organizations, yet was still unable to provide us with complete information for each of

the friends organizations.¹ Without basic friends program information, it is difficult for the FWS to proactively manage the program, hold friends organizations accountable as necessary, assess the state of the program, and identify whether emerging problems warrant attention.

Because the FWS did not track or compile basic information on its friends organizations, it was not aware of the amount of donations or revenues its friends organizations collected and did not always oversee how its friends organizations spent those donations or revenues. Donations can be a significant source of income for friends organizations and may exceed hundreds of thousands of dollars. Even a single donation box may accumulate thousands of dollars. Similarly, nature stores can also be significant sources of income, as one refuge we visited exceeded \$100,000 in sales revenue annually. Shoppers at such stores and donors to friends organizations reasonably expect that their money will be spent to benefit the refuge or hatchery they are supporting. Without accountability for these donations and revenues, however, the FWS is at risk of accidental loss, theft, and mismanagement of funds.

During our audit, we also could not determine whether certain expenditures we identified benefited the applicable refuge or hatchery, as required under FWS policy (633 FW 4, interpreting Pub. L. No. 105-242 § 5 and Pub. L. No. 109-360 § 5). We questioned 25 expenditures of meals and entertainment for friends organization members and FWS employees, miscellaneous expenses, and awards totaling \$7,729 for the friends organization at J.N. Ding Darling National Wildlife Refuge. For example, the friends organization paid catering services for multiple meetings and covered costs for a tournament prize. We requested supporting documentation, but the documentation the friends organization provided did not illustrate how the refuge benefited from these expenditures. We also questioned 16 expenditures totaling \$2,143 for items such as meals and awards at Arthur R. Marshall Loxahatchee National Wildlife Refuge. For example, the friends organization used donations for a holiday party and paid for a nonmonetary award for an FWS employee. Again, the documentation the friends organization provided did not show how the refuge benefited from these expenditures.

We found similar expenditures at Rocky Mountain Arsenal National Wildlife Refuge, Tualatin River National Wildlife Refuge Complex, the Northwest National Fish Hatcheries, and the Columbia River Gorge National Wildlife Refuges. Further, the refuges did not consult the FWS ethics office for guidance regarding such purchases, which would assist the refuges in ensuring purchases for meals and entertainment comply with ethics regulations² and benefit the refuge.

FWS policy does not specify management controls detailing how the FWS will exercise its authority to oversee its friends organizations to ensure accountability for donations, revenues, or expenditures. Instituting basic management controls would greatly enhance the FWS' ability to provide oversight for these partnerships, promote accountability for funds, and deter theft or other misconduct.

¹ We specifically requested financial information for the 10 friends organizations we visited or contacted. Initially, the FWS had this information available for only one of the friends organizations; however, it was able to obtain additional information from the organizations in some cases. In other cases, we had to go directly to the friends organizations to obtain the remaining administrative and financial records we requested.

² 5 C.F.R. Subpart B – Gifts From Outside Sources.

Recommendations

We recommend that the FWS:

1. Develop and maintain an accurate and complete list of friends organizations
2. Review each friends organization on a regular basis to assess compliance with friends program policies and procedures, effectiveness of internal controls, and accountability for donations and expenditures
3. Develop and implement policies to establish accountability of friends organization donations, revenues, and expenditures to ensure they benefit the applicable refuge or hatchery (including requiring that friends provide an annual performance report containing donations, revenues, and expenditures)
4. Develop a management plan, with the assistance of the FWS Ethics Office, to monitor the program and ensure that money collected in support of the U.S. Government is spent appropriately (including the use of funds to purchase meals, entertainment, or other potentially impermissible items)

The FWS Did Not Maintain Required Friends Program Documentation

We also found that many friends organizations currently operating on refuges and hatcheries do not have the necessary documents (updated friends partnership agreements and evidence of nonprofit status) required to participate in the friends program. These organizations are not in compliance with current FWS policy.

The friends partnership agreement is the formal legal instrument that describes how the FWS and each friends organization will work together to support the FWS' mission. We found that the FWS did not initiate new or convert old partnership agreements for many of its friends organizations by April 2017 as required under current FWS policy (633 FW 3.3). Although the policy is undergoing review for possible amendment, which may have delayed new partnership agreements, we found that agreements existing under previous FWS policies remain in effect. In addition, FWS policy (633 FW 4.3 B) states that all income-generating activities on FWS property must be described in a partnership agreement between the FWS and the friends organization. The FWS reported that 71 out of the estimated 193 friends organizations, or 37 percent, do not have approved current agreements. For example, two of the friends organizations at refuges we visited—Friends of Northwest Hatcheries and Columbia Gorge Refuge Stewards—were operating under outdated agreements.³

FWS policy (633 FW 1.6 A (1)) requires friends organizations to have nonprofit status under 26 U.S.C. § 501(c)(3). The Internal Revenue Service's website, however, showed that 45 FWS friends organizations had either a revoked status or that the friends organizations had not

³ We found that the issue is most prevalent in FWS Regions 1, 3, 4, and 5.

submitted tax filings to maintain their status. When we followed up on these organizations, the FWS identified four that were unable to demonstrate valid nonprofit status. We further sampled 10 of the remaining organizations and found 3 additional friends organizations without valid nonprofit status. Therefore, the number is potentially much higher. Nonprofit status is critical because it provides such benefits as State and Federal tax exemptions, the ability to receive public and private donations along with tax benefits to donors, and opportunities to receive grants.

Recommendations
<p>We recommend that the FWS:</p> <ol style="list-style-type: none">5. Ensure that required friends program documents, including friends partnership agreements and evidence of nonprofit status, are in place for all friends organizations6. Establish and implement a policy to periodically review required friends program documents, including friends partnership agreements and evidence of nonprofit status, to ensure they remain in force

Conclusion and Recommendations

Conclusion

Friends organizations play an important role in the FWS wildlife refuge and fish hatchery systems and they are a vital component of the FWS' outreach and volunteer efforts. As such, it is imperative that the FWS effectively manage its friends program to ensure that these organizations are functioning at the highest levels of accountability and effectiveness.

We concluded that the FWS did not ensure donations and revenues were fully accounted for and spent in accordance with governing laws. As a result, the friends program is at risk for misuse and mishandling of funds, and undetected violations of partnership agreements and program regulation. By strengthening controls and oversight, the FWS can better ensure that donations to friends organizations continue to support services at its fisheries and hatcheries.

Recommendations Summary

In response to our draft report, the FWS concurred with all six recommendations and provided target dates and officials responsible for implementation (see Appendix 2 for the full FWS response). Based on the FWS' response, we consider one recommendation resolved and implemented and five recommendations resolved but not implemented (see Appendix 3 for the status of our recommendations).

The FWS' response also included six financial and program management control initiatives that should further enhance its oversight of friends organizations. These additional actions included specific target dates and responsible officials. We commend the FWS for taking extra measures to improve this important program.

We recommend that the FWS:

1. Develop and maintain an accurate and complete list of friends organizations
2. Review each friends organization on a regular basis to assess compliance with friends program policies and procedures, effectiveness of internal controls, and accountability for donations and expenditures
3. Develop and implement policies to establish accountability of friends organization donations, revenues, and expenditures to ensure they benefit the applicable refuge or hatchery (including requiring that friends provide an annual performance report containing donations, revenues, and expenditures)
4. Develop a management plan, with the assistance of the FWS Ethics Office, to monitor the program and ensure that money collected in support of the U.S. Government is spent

appropriately (including the use of funds to purchase meals, entertainment, or other potentially impermissible items)

5. Ensure that required friends program documents, including friends partnership agreements and evidence of nonprofit status, are in place for all friends organizations
6. Establish and implement a policy to periodically review required friends program documents, including friends partnership agreements and evidence of nonprofit status, to ensure they remain in force

Appendix 1: Scope and Methodology

Scope

We audited the U.S. Fish and Wildlife Service's (FWS') oversight of its friends program from fiscal years 2015 through 2019.

Methodology

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

To accomplish our objective, we:

- Gained a basic understanding of the FWS' management of its friends program by reviewing the following:
 - Relevant laws, policies, and procedures
 - Budget, annual strategy, and program-related information
 - Partnership agreements between the FWS and friends organizations
 - Financial statements of the 10 FWS friends organizations we visited or interviewed
- Conducted high-level analysis of performance data related to the FWS friends program
- Performed site visits and telephone interviews as necessary to familiarize ourselves with the FWS friends program
- Interviewed program officials and staff personnel; observed processes, as applicable; and identified internal controls
- Identified potential promising practices
- Determined if the FWS has received prior audit coverage from external and internal auditors related to its friends program.

Friends organization donations are classified as either direct or indirect. The FWS maintains and expends direct donations (averaging \$168,000 annually), while friends organizations maintain and

expend indirect donations (averaging millions of dollars annually). We tested both types of donations and did not find issues with the directly donated funds. The findings described in this report apply only to the indirect donations.

We visited the following wildlife refuges, fish hatcheries, and FWS regional offices:

- Rocky Mountain Arsenal National Wildlife Refuge
- Two Ponds National Wildlife Refuge
- Leadville National Fish Hatchery
- Arthur R. Marshall Loxahatchee National Wildlife Refuge
- J.N. Ding Darling National Wildlife Refuge
- Florida Panther National Wildlife Refuge
- Steigerwald Lake National Wildlife Refuge
- Tualatin River National Wildlife Refuge Complex
- FWS Pacific Region (1), Portland, OR
- FWS Mountain-Prairie Region (6), Denver, CO

We also contacted and interviewed personnel from:

- FWS National Friends Organizations Program Office
- FWS Fish and Aquatic Conservation Program, specifically the National Fish Hatchery System
- FWS Migratory Bird and Duck Stamp Program
- FWS Urban Wildlife Conservation Program
- FWS Ethics Program
- U.S. Department of the Interior, Office of the Solicitor
- FWS Regions 2, 3, 4, 5, 7, and 8
- Leavenworth Fisheries Complex
- Deep Fork National Wildlife Refuge

We also visited and reviewed documentation from the following friends organizations:

- Founders & Friends of Two Ponds National Wildlife Refuge
- Two Ponds Preservation Foundation
- Friends of the Front Range Wildlife Refuges
- Friends of the Leadville National Fish Hatchery
- Columbia Gorge Refuge Stewards
- “Ding” Darling Wildlife Society
- Friends of the Florida Panther Refuge, Inc.
- Friends of Loahatchee National Wildlife Refuge

We contacted and reviewed documentation from the following friends organizations:

- Friends of the Tualatin River National Wildlife Refuge
- Friends of Northwest Hatcheries

We tested the operation of internal controls over the friends program related to our objective. The FWS provided computer-generated data related to the program, which we used and tested for completeness and accuracy.

During the audit, we used nonstatistical sampling to test the allowability of friends organization expenditures. The sample helped us assess whether the transactions were incurred for the benefit of the refuge or hatchery and were supported with source documentation. We did not project the results of the tests to the total population of recorded transactions or evaluate the economy, efficiency, or effectiveness of friends organization operations.

Appendix 2: Bureau Response

The U.S. Fish and Wildlife Service's response follows on page 14.



United States Department of the Interior

FISH AND WILDLIFE SERVICE



In Reply Refer To:
FWS/MA/PERMA/RM/BP035479

August 3, 2020

Ms. Kimberly Elmore
Assistant Inspector General for Audits, Inspections, and Evaluations
U.S. Department of the Interior
Office of the Inspector General
1849 C Street, NW, MS 4428
Washington, DC 20240

Dear Ms. Elmore:

We greatly appreciate the draft OIG audit report and have worked closely with OIG staff to provide the information requested. As noted in the draft audit report, Friends groups can play a role in helping leverage capacity, serving as ambassadors to the public, and performing other authorized functions. The Service's goal is to ensure these groups fulfill that role properly and in accordance with laws, regulations, and policies.

The Service takes the recommendations provided by the OIG very seriously, and concurs with and will build on the six OIG recommendations and implement significant financial management and program management controls so that we will be able to account for donations, revenues and expenditures and ensure these groups have the validated tax-exempt status they need. The Service will develop and implement stringent new reporting and accountability standards to measure program performance and work effectively with the Friends groups.

In addition to addressing the six OIG recommendations, the Service has made additional commitments to ensure strong program management, oversight and accountability (enclosed).

Sincerely,

Aurelia Skipwith
Director
U.S. Fish and Wildlife Service

Enclosure

OIG Recommendations:

1. Develop and maintain an accurate and complete list of Friends organizations.

Response: *Concur*. The Service recognizes that an accurate and complete list of participating Friends organizations is essential to effective program administration and oversight.

Corrective Action: By August 1, 2020, the Service will update the inventory of participating Friends organizations currently operating on refuges and hatcheries and confirm the status of the necessary documents (updated Friends Partnership Agreements and evidence of nonprofit status) required to participate in the program. By September 30, 2020, the Service will formally notify any Friends organization that does not have the necessary documents in place that they must comply with current policy or risk termination of their operational relationship with the Service. By December 31, 2020, the Service will terminate its relationship with any Friends organization not in compliance with current policy.

Responsible official: Chief, National Wildlife Refuge System

2. Review each Friends organization on a regular basis to assess compliance with Friends program policies and procedures, effectiveness of internal controls, and accountability for donations and expenditures.

Response: *Concur*. The Service recognizes that without collecting and reviewing basic program information from its Friends organizations, it is difficult to proactively manage the program, hold Friends organizations accountable as necessary, assess the state of the program and identify whether emerging problems warrant attention.

Corrective Action: By August 30, 2020 the Service will initiate an information collection clearance from the Office of Management and Budget (OMB) to gather the detailed program information requested. By September 30, 2020, the Service will draft revised policy to address all recommendations. The policy will outline requirements for quarterly reviews at the station level and more detailed annual reviews of select organizations by Service Headquarters. By December 31, 2020, the Service will meet (either virtually or in-person) with the Board of Directors of every participating Friends organization to review current agreements, share audit findings and set expectations for future operating requirements. By March 1, 2021, the Service will finalize revised policy.

Responsible official: Chief, National Wildlife Refuge System

3. Develop and implement policies to establish accountability of Friends organization donations, revenues, and expenditures to ensure they benefit the applicable refuge or hatchery (including requiring that friends provide an annual performance report containing donations, revenues, and expenditures).

Response: *Concur*. The Service recognizes the importance of having clear policies that allow the Service to manage its Friends program to ensure that Friends organizations are functioning at the highest level of accountability and effectiveness.

Corrective Action: By August 30, 2020 the Service will initiate an information collection clearance from OMB to gather the detailed program information requested. By September 30, 2020, the Service will draft revised policy to address all recommendations. The policy will include requirements for each Friends organization to provide an annual performance report cataloging donations, revenues and expenditures. By March 1, 2021, the Service will finalize revised policy.

Responsible official: Chief, National Wildlife Refuge System

4. Develop a management plan, with the assistance of the Department of the Interior Ethics Office in the Office of the Solicitor (DOI SOL Ethics Office), to monitor the program and ensure that money collected in support of the U.S. Government is spent appropriately (including the use of funds to purchase meals, entertainment, or other potentially impermissible items).

Response: *Concur*. The Service recognizes the importance of ensuring that donations, revenues and expenditures are fully accounted for and spent in accordance with governing laws.

Corrective Action: By October 31, 2020, the Service will work with our assigned ethics officials from the DOI SOL team to develop a draft management plan.

Responsible official: Chief, National Wildlife Refuge System

5. Ensure that required friends program documents, including Friends Partnership Agreements and evidence of nonprofit status, are in place for all Friends organizations.

Response: *Concur*.

Corrective Action: Incorporated into corrective action #1.

Responsible official: Chief, National Wildlife Refuge System

6. Establish and implement a policy to periodically review required Friends program documents, including Friends Partnership Agreements and evidence of nonprofit status, to ensure they remain in force.

Response: *Concur*. The Service recognizes the importance having clear policy that requires Friends organizations to have and maintain the necessary documents required to participate in the program.

Corrective Action: By September 30, 2020, the Service will draft revised policy to address all recommendations. The policy will include requirements for annual reviews of Friends program documents and appropriate actions for non-compliance. By March 1, 2021, the Service will finalize revised policy.

Responsible Official: Chief, National Wildlife Refuge System

Additional Service Commitments:

1. The Service will update its organic Friends Group policies and procedures to address the six OIG recommendations mentioned above, as well as the additional Service commitments below. The Service will develop draft policy for internal review by September 30, 2020 and final policy by March 1, 2021.

Responsible Official: Chief, National Wildlife Refuge System

2. The Service will bring in robust analytics capability to track financial information consistently and in a unified platform (current practice relies on paper copies maintained at individual field stations or regions) and establish a centralized monitoring and tracking system. By December 1, 2020, the Service will develop a platform for tracking financial information.

Responsible Official: Chief, National Wildlife Refuge System

3. By August 30, 2020, the Service will establish an Executive Oversight Team with the Deputy Director, Policy and Programs, Chief NWRS, Assistant Director for Business Management Operations, Senior Ethics Advisor from the DOI SOL office, and 2 Regional Directors to oversee all management improvement efforts, particularly the financial management and reporting requirements.

Responsible Official: Deputy Director, Policy and Programs

4. The Chief, NWRS will realign staffing to provide dedicated full-time program management to support the Executive Oversight Team commitments. This support will come from the full-time Friends National Coordinator, a position filled on March 16, 2020.

Responsible Official: Chief, National Wildlife Refuge System

5. Beginning on August 1, 2020, Chief, NWRS will provide monthly updates to the Deputy Director who will then report to the Director to track progress on all commitments and corrective actions.

Responsible Official: Chief, National Wildlife Refuge System

6. Beginning on September 30, 2020, to ensure transparency, the Director will provide quarterly updates to the Assistant Secretary for Fish and Wildlife and Parks as well as a final status report.

Responsible Official: Director

cc: Assistant Secretary, Fish and Wildlife and Parks
Deputy Director, Policy and Programs
Deputy Director, Operations

Appendix 3: Status of Recommendations

In its response to our draft report (see Appendix 2), the U.S. Fish and Wildlife Service concurred with all six recommendations. We consider one recommendation resolved and implemented and the remaining five recommendations resolved but not implemented. Based on the response, we will refer these five recommendations to the Office of Policy, Management and Budget (PMB) for implementation tracking.

Recommendation	Status	Action Required
1	Resolved and implemented	No additional action is required.
2 – 6	Resolved but not implemented	We will refer these recommendations to the PMB to track implementation.

