

**Tennessee Wildlife Resources Agency**

**For the Years Ended  
June 30, 2000, and June 30, 1999**

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STATE OF TENNESSEE  
**COMPTROLLER OF THE TREASURY**  
State Capitol  
Nashville, Tennessee 37243-0260  
(615) 741-2501

**John G. Morgan**  
Comptroller

December 18, 2001

The Honorable Don Sundquist, Governor  
and  
Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243  
and

The Honorable Gary Myers, Executive Director  
Tennessee Wildlife Resources Agency  
Ellington Agricultural Center  
Nashville, Tennessee 37204

Ladies and Gentlemen:

Transmitted herewith is the financial and compliance audit of the Tennessee Wildlife Resources Agency for the years ended June 30, 2000, and June 30, 1999.

The review of management's controls and compliance with policies, procedures, laws, and regulations resulted in certain findings which are detailed in the Objectives, Methodologies, and Conclusions section of this report.

Sincerely,

John G. Morgan  
Comptroller of the Treasury

JGM/cj  
01/090



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COMPTROLLER OF THE TREASURY  
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August 2, 2001

The Honorable John G. Morgan  
Comptroller of the Treasury  
State Capitol  
Nashville, Tennessee 37243

Dear Mr. Morgan:

We have conducted a financial and compliance audit of selected programs and activities of the Tennessee Wildlife Resources Agency for the years ended June 30, 2000, and June 30, 1999.

We conducted our audit in accordance with generally accepted government auditing standards. These standards require that we obtain an understanding of management controls relevant to the audit and that we design the audit to provide reasonable assurance of the Tennessee Wildlife Resources Agency's compliance with the provisions of policies, procedures, laws, and regulations significant to the audit. Management of the Tennessee Wildlife Resources Agency is responsible for establishing and maintaining internal control and for complying with applicable laws and regulations.

Our audit disclosed certain findings which are detailed in the Objectives, Methodologies, and Conclusions section of this report. The department's administration has responded to the audit findings; we have included the responses following each finding. We will follow up the audit to examine the application of the procedures instituted because of the audit findings.

We have reported other less significant matters involving the department's internal controls to the Tennessee Wildlife Resources Agency's management in a separate letter.

Sincerely,

Arthur A. Hayes, Jr., CPA, Director  
Division of State Audit

AAH/cj

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

Financial and Compliance Audit  
**Tennessee Wildlife Resources Agency**  
For the Years Ended June 30, 2000, and June 30, 1999

## AUDIT SCOPE

We have audited the Tennessee Wildlife Resources Agency for the period July 1, 1998, through June 30, 2000. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of equipment, cash receipts, and the Remote Easy Access License System; compliance with the Financial Integrity Act; and utilization of the Department of Finance and Administration's STARS grant module to record the receipt and expenditure of federal funds. The audit was conducted in accordance with generally accepted government auditing standards.

## AUDIT FINDINGS

### **Controls Over Cash Receipts at the Central Office Need to Be Improved \*\***

Although management has taken steps to strengthen controls over cash receipts, there are still problems at the central office (page 5).

### **The Agency Did Not Comply With Department of Finance and Administration Policy 20**

The agency did not properly enter grants into the State of Tennessee Accounting and Reporting System (STARS) grant module.

The Schedule of Expenditures of Federal Awards was not prepared using the STARS grant activity report as a basis. Federal receipts instead of federal expenditures were reported on the Schedule of Expenditures of Federal Awards. Some drawdowns of federal money were not made timely. All grant expenditure and revenue transactions were not coded correctly in STARS. The agency did not obtain a written exception for any of the departures from Policy 20 (page 9).

\*\* This finding is repeated from prior audits.

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"Audit Highlights" is a summary of the audit report. To obtain the complete audit report, which contains all findings, recommendations, and management comments, please contact

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**Audit Report**  
**Tennessee Wildlife Resources Agency**  
**For the Years Ended June 30, 2000, and June 30, 1999**

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# **Tennessee Wildlife Resources Agency For the Years Ended June 30, 2000, and June 30, 1999**

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## **INTRODUCTION**

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### **POST-AUDIT AUTHORITY**

This is the report on the financial and compliance audit of the Tennessee Wildlife Resources Agency. The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which authorizes the Department of Audit to “perform currently a post-audit of all accounts and other financial records of the state government, and of any department, institution, office, or agency thereof in accordance with generally accepted auditing standards and in accordance with such procedures as may be established by the comptroller.”

Section 8-4-109, *Tennessee Code Annotated*, authorizes the Comptroller of the Treasury to audit any books and records of any governmental entity that handles public funds when the Comptroller considers an audit to be necessary or appropriate.

### **BACKGROUND**

The mission of the Tennessee Wildlife Resources Agency (TWRA) is to preserve, conserve, manage, protect, and enhance the state’s wildlife and the environment for the use, benefit, and enjoyment of the people of this state and its visitors. TWRA also manages certain nongame wildlife to ensure their continuation. Additionally, the agency is responsible for promoting boating safety in Tennessee.

In order to fulfill its mission, the agency is governed by the Tennessee Wildlife Resources Commission. The 13-member commission consists of the Commissioner of Environment and Conservation, the Commissioner of Agriculture, nine members appointed by the Governor, one member appointed by the Speaker of the House, and one member appointed by the Speaker of the Senate. Daily operations are performed through two primary areas: staff operations and field operations. The major functions of TWRA include law enforcement; operation of lakes, hatcheries, and management areas; information/education; boating and hunter safety; public information; and habitat protection.

TWRA is self-supporting, financed by revenues from the sale of hunting and fishing licenses, boating and other permits, and fines assessed for the violation of game and fish laws. The agency also receives an apportionment of federal taxes levied on the sale of hunting and fishing equipment under the provisions of the Federal Aid in Wildlife Restoration and Federal Aid in Sport Fish Restoration Acts.

The Tennessee Wildlife Resources Agency and Boating Safety each operate with a revolving fund. The reserve account balances are amounts of revenues exceeding expenditures. The balances are carried forward every year in the reserve accounts and do not revert to the general fund.

An organization chart of the department is on the following page.

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## **AUDIT SCOPE**

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We have audited the Tennessee Wildlife Resources Agency for the period July 1, 1998, through June 30, 2000. Our audit scope included a review of management's controls and compliance with policies, procedures, laws, and regulations in the areas of equipment, cash receipts, and the Remote Easy Access License System; compliance with the Financial Integrity Act; and utilization of the Department of Finance and Administration's STARS grant module to record the receipt and expenditure of federal funds. The audit was conducted in accordance with generally accepted government auditing standards.

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## **PRIOR AUDIT FINDINGS**

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Section 8-4-109, *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The Tennessee Wildlife Resources Agency filed its report with the Department of Audit on February 23, 2000. A follow-up of all prior audit findings was conducted as part of the current audit.

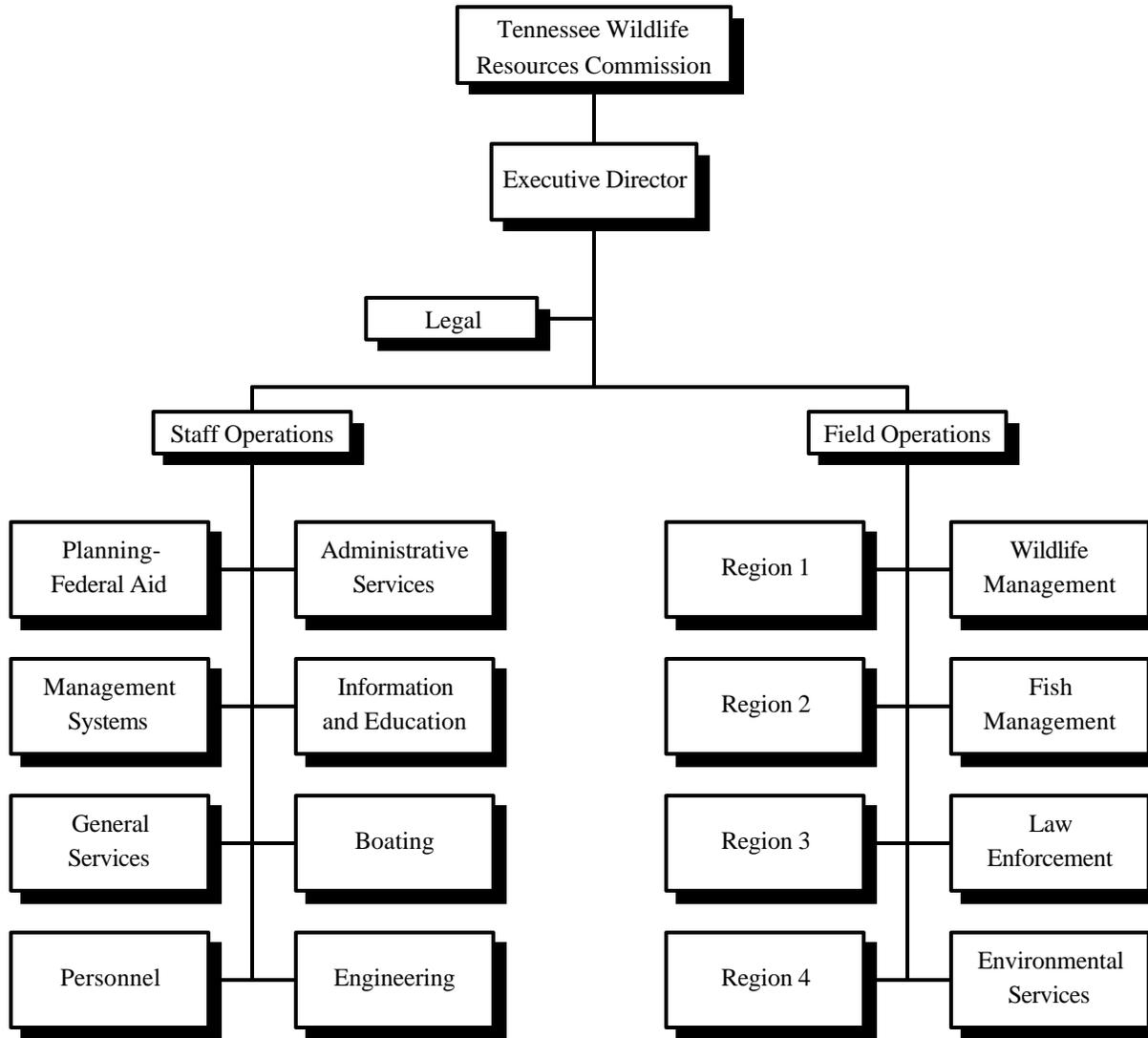
### **RESOLVED AUDIT FINDINGS**

The current audit disclosed that the Tennessee Wildlife Resources Agency has corrected the previous audit findings concerning improvements needed in compliance with procedures governing third-party license sales agents, and the controls over equipment.

### **REPEATED AUDIT FINDING**

The prior audit report also contained a finding concerning a lack of sufficient controls over cash receipts. Although management has taken steps to correct certain aspects of the prior finding, portions of the finding pertaining to central office cash receipts are not yet resolved. Therefore, the finding is repeated.

**TENNESSEE WILDLIFE RESOURCES AGENCY  
ORGANIZATION CHART**



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## OBJECTIVES, METHODOLOGIES, AND CONCLUSIONS

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### EQUIPMENT

The objectives of our review of equipment controls and procedures were to determine whether

- controls over equipment were adequate;
- leased equipment from the Office for Information Resources (OIR) was inventoried on an annual basis and the results of those inventories were reported to the Department of Finance and Administration;
- equipment purchased during the audit period was recorded correctly in the Property of the State of Tennessee (POST) system and could be physically located or verified by written confirmation;
- equipment recorded in POST could be physically located or verified by written confirmation, and whether tag number and pertinent information were correct; and
- equipment located in the Nashville office was properly tagged and recorded correctly in POST.

We interviewed key personnel to gain an understanding of the department's procedures and controls for safeguarding and accounting for equipment. We reviewed supporting documentation for these procedures and controls. We also obtained an independent confirmation from the Department of Finance and Administration to determine if the agency had conducted and documented an annual inventory of the equipment leased from the Office of Information Resources at the Department of Finance and Administration. In addition, we tested three nonstatistical samples of equipment items and assessed the physical security over equipment items.

Based on our testwork, equipment purchases during the audit period were properly supported, located or confirmed, and added to POST at the appropriate cost. Equipment in POST was physically located or confirmed, and the descriptions, tag numbers, serial numbers, and locations in POST were correct. Equipment items in the office traced to the POST inventory listing for pertinent data and were properly tagged. Also, physical security over equipment items was adequate. Although we had no findings related to equipment, minor weaknesses were reported to management in a separate letter.

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## CASH RECEIPTS

The objectives of our review of the internal controls over cash receipts were to

- obtain an understanding of and document the department's internal controls,
- determine whether the agency has procedures in place to reconcile revenue due with revenue received, and
- determine whether the prior audit findings on cash receipts have been corrected.

We reviewed reconciliations of real estate revenue, quota hunt applications processing procedures, mail logs, and reconciliations of revenue from sales of licenses. We discussed internal controls and procedures with key personnel. We reviewed procedures in the mailroom, and we observed the vaults and physical security over revenue during the processing of cash receipts. In addition, we reviewed sales made through the Remote Easy Access License System and reconciliations of revenue to certificates of deposit.

Based on our review of supporting documentation, observations, and discussions with key personnel, it appears that the prior audit finding on third-party payments has been corrected. Furthermore, except for house rental revenue, it appears that the agency has procedures in place to reconcile revenue due with revenue received. However, the prior audit finding on internal controls over cash receipts has not been completely corrected. The weaknesses in internal controls over cash receipts and revenue reconciliations are noted in finding 1 below.

### **1. Controls over cash receipts at the central office need to be improved**

#### **Finding**

For many years, the Tennessee Wildlife Resources Agency has received audit findings regarding the lack of controls over the cash receipt process. Some of the issues noted in the findings are the lack of a central cash receipting point, lack of receipt logs, and inadequate segregation of cash receipt duties.

In response to these findings, the Tennessee Wildlife Resources Agency has taken many steps to correct the problems. The agency has implemented the Remote Easy Access License system (REAL) to sell licenses. REAL provides more prompt access to sales revenue. The agency has also established a central cash receipting point in the new Region II Sales Division building. Both of these steps have produced a major improvement in the controls over the cash receipt process.

Most revenue can now be processed through a REAL terminal at either a third-party vendor or the Region II Sales Division building instead of many different collection points within the central office building. Management has attempted to inform the public of the new address so that customers would not continue to send revenue to the central office. However, some customers have still sent revenue to

the central office when it should have been sent to the new Sales Division. Since revenue is still being received at the central office, controls over the cash receipting points in the central office need to be strengthened.

The following are specific items from the prior finding that are repeated for the current audit period:

- Checks opened in the central office's Revenue Division mailroom were not logged and restrictively endorsed; management has stated that funds that should have been sent to the Sales Division were received in the mail at the Revenue Division. Since there was no log kept at the time the mail was received and slit open in the mailroom, exact amounts of these funds could not be determined by either the auditors or management.
- The Managed Quota Hunts Division did not restrictively endorse checks immediately as the mail was opened.
- Procedures were not in place to ensure deposits were always made in a timely manner for the Managed Quota Hunts Division during busy seasons.

The following additional weaknesses were also noted during the current audit:

- The vault in the Revenue Division remained unlocked during the day. Items stored in the vault include the daily deposit, petty cash in locked cabinets, and the unprocessed Managed Quota Hunts applications with checks. Also, at the time of auditor observation, blank cash receipt books were stored in the unlocked vault.
- In the Sales Division, duties did not appear to be adequately segregated. At the time of auditor observation, the bank deposit was prepared by the same person who prepared the mail log.
- In the Sales Division, the vault was left unlocked during the day. Although the Sales Division had a combination lock on its door to the division, it appears that cash receipts were not adequately safeguarded because the mail receipts were kept in the Sales Division's vault.
- Managed Quota Hunts did not properly safeguard keys to the vault in the Managed Quota Hunts Division and the deposit bag. At the time of auditor observation, these keys were in an unlocked desk drawer. Management has stated that the former employee who had custody of the keys kept them either with her or somewhere besides her unlocked desk drawer for the majority of the audit period.
- It appears that the Real Estate Division lacked procedures to reconcile total revenue received with total revenue due. Although reconciliations of sharecrop agreements revenue

and lake permits revenue were performed for the audit period, there was no evidence provided to the auditors to indicate that the Real Estate Division reconciled house rental revenue.

Because weaknesses in the cash receipting functions at the central office still exist, cash could be lost or misplaced, and the loss could remain undetected.

### **Recommendation**

Management should continue to improve controls over cash receipts at the central office. Management should evaluate individual cash receipting points and correct weak controls.

### **Management's Comment**

We concur. As noted, the TWRA made significant advances toward compliance with this finding. Each element has been reviewed and adjusted with the exception of logging checks in the mail room and restrictively endorsing checks immediately in Hunts Division. Agency management will continue to review processes and controls to provide a more cost effective system, and implement those where feasible.

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### **REMOTE EASY ACCESS LICENSE (REAL) SYSTEM**

The objectives of our review of the Remote Easy Access License (REAL) system were to determine whether

- the agency has established procedures to ensure that Central Trust Bank does not have access to the license revenue collected in REAL,
- the agency has established procedures to ensure that Central Trust Bank is maintaining security over the database to prevent unauthorized access or distribution, and
- the agency has established procedures to ensure that sales processed through REAL are deposited and properly recorded in the State of Tennessee Accounting and Reporting System (STARS).

We reviewed the contract and its incorporated Request for Proposal, the Design Document for REAL, and other supporting documentation. We discussed technical features of REAL with key personnel in the Information Systems office and reviewed documentation. We also discussed the cash receipting and deposit reconciliation procedures with key personnel in the Administrative Services and sales offices and reviewed deposit reconciliations.

Based on our review and discussions with management, we determined that the agency has established procedures to ensure that Central Trust Bank does not have access to the license revenue collected in REAL. We also determined that the agency has established procedures to ensure that sales processed through REAL are deposited, and properly recorded in STARS. Also, the agency's contract with Central Trust Bank has certain provisions regarding security over the database to prevent its unauthorized access or distribution.

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## FINANCIAL INTEGRITY ACT

Section 9-18-104, *Tennessee Code Annotated*, requires the head of each executive agency to submit a letter acknowledging responsibility for maintaining the internal control system of the agency to the Commissioner of Finance and Administration and the Comptroller of the Treasury by June 30, 1999, and each year thereafter. In addition, the head of each executive agency is also required to conduct an evaluation of the agency's internal accounting and administrative control and submit a report by December 31, 1999, and December 31 of every fourth year thereafter.

Our objectives were to determine whether

- the department's June 30, 2000, and June 30, 1999, responsibility letters and December 31, 1999, internal accounting and administrative control report were filed in compliance with Section 9-18-104, *Tennessee Code Annotated*;
- documentation to support the department's evaluation of its internal accounting and administrative control was properly maintained;
- procedures used in compiling information for the internal accounting and administrative control report were in accordance with the guidelines prescribed under Section 9-18-103, *Tennessee Code Annotated*; and
- corrective actions have been implemented for weaknesses identified in the report.

We interviewed key employees responsible for compiling information for the internal accounting and administrative control report to gain an understanding of the department's procedures. We also reviewed the supporting documentation for these procedures. We reviewed the June 30, 2000, and June 30, 1999, responsibility letters and the December 31, 1999, internal accounting and administrative control report submitted to the Comptroller of the Treasury and to the Department of Finance and Administration to determine adherence to submission deadlines. To determine if corrective action plans had been implemented, we interviewed management and reviewed supporting documentation as considered necessary.

We determined that the Financial Integrity Act responsibility letters and internal accounting and administrative control report were submitted on time, support for the internal accounting and administrative control report was properly maintained, and procedures used were in compliance with *Tennessee Code Annotated*.

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**DEPARTMENT OF FINANCE AND ADMINISTRATION POLICY 20,  
“RECORDING OF FEDERAL GRANT EXPENDITURES AND REVENUES”**

Department of Finance and Administration Policy 20 requires that state departments whose financial records are maintained on the State of Tennessee Accounting and Reporting System (STARS) fully utilize the STARS grant module to record the receipt and expenditure of all federal funds. Our objectives were to determine whether

- appropriate grant information was entered into the STARS Grant Control Table upon notification of the grant award, and related revenue and expenditure transactions were coded with the proper grant codes;
- appropriate payroll costs were reallocated to federal programs within 30 days of each month-end using an authorized redistribution method;
- the department made drawdowns at least weekly using the applicable STARS reports;
- the department negotiated an appropriate indirect cost recovery plan, and indirect costs were included in drawdowns; and
- the department utilized the appropriate STARS reports as bases for preparing the Schedules of Expenditures of Federal Awards and reports submitted to the federal government.

We interviewed key personnel to gain an understanding of the department’s procedures and controls concerning Policy 20. We reviewed financial status reports submitted to the federal government and the Schedules of Expenditures of Federal Awards for June 30, 2000, and June 30, 1999, with supporting documentation. We also reviewed STARS reports and grant files.

Through review of the documentation described above and discussions with management, we determined that the Tennessee Wildlife Resources Agency has not complied with many of the provisions of Policy 20, as reported in finding 2 below.

**2. TWRA did not comply with Department of Finance and Administration Policy 20**

**Finding**

The Tennessee Wildlife Resources Agency (TWRA) has failed to comply with many of the provisions of Department of Finance and Administration Policy 20, “Recording of Federal Grant Expenditures and Revenue,” as issued in April 1991. The policy, effective July 1, 1991, was issued to maximize state resources through cash management procedures for federal programs and to fulfill the requirements of the Cash Management Improvement Act of 1990. Section 20-02-102 states, “Effective July 1, 1991 all agencies whose financial records are in the State of Tennessee Accounting

and Reporting System (STARS) must fully utilize that system to record the receipt and expenditure of all federal funds.”

Section 20-02-201 states, “Agencies receiving Federal funds must load their grants onto the STARS Grant Control Table. This shall include all funding percentages and revenue sources (Federal, State, and other).” The agency did not enter grants onto the STARS Grant Control Table until July 1999.

Section 20-02-203 states, “All grant related expenditure and revenue transactions must be coded with the appropriate grants at the time the initial transaction is recorded.” Several grant-related expenditure and revenue transactions were coded with incorrect numbers. For approximately 10 of 28 grants reported (36%) on the Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2000, the agency did not accumulate *any* federal expenditures in STARS.

Section 20-02-204 states that “all drawdowns must be performed at least weekly.” Drawdowns were not done timely for at least three grants reported on the Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 2000.

- Department of the Interior                      \$12,900.00  
Reimbursement was requested in September 1999 for expenditures made during the grant period ending June 1997.
- Department of the Interior                      \$52,500.00  
Reimbursement was requested in July 1999 for an invoice dated July 1998 for expenditures made during the grant period ending June 1998.
- Environmental Protection Agency    \$13,223.60  
Reimbursement was requested in February 1999 for expenditures made during the grant period ending June 1998. An extension of the grant period to September 30, 1998, was obtained in February 1999. As a result of the late reimbursement request, the funds were not reimbursed by the grantor until January 2000.

Section 20-02-206 states, “Agencies must utilize the STARS Grant Activity Schedule (Report No. 830) as the basis for preparing the Schedule of Federal Grant Assistance required by the Single Audit Act of 1984.” Additional information provided in the Department of Finance and Administration’s fiscal year-end closing procedures states, “Cash Disbursements/Issues . . . is the actual cash disbursements made . . . during state fiscal year.” The agency did not use the STARS 830 Schedule of Grant Activity report as the basis to prepare the Schedule of Expenditures of Federal Awards. Furthermore, the agency reported federal receipts instead of federal cash disbursements on the Schedule of Expenditures of Federal Awards, which is contrary to policy and Note 2 to the Schedule of Expenditures of Federal Awards in the state’s Single Audit Report. Note 2 states, “The

basis of accounting for presentation of the schedule is principally the cash basis, except accrued payroll for the pay period June 15 to 30 is treated as cash disbursements for purposes of this schedule.”

Section 20-02-207 states, “Status reports to the Federal government must be prepared using the STARS grants module.” The agency did not fully utilize the STARS grants module in accounting for its grants and did not prepare its reports to the federal government using the STARS grants module.

Finally, Section 20-04-101 of the policy states, “All exceptions to this policy shall be submitted in writing by the primary departmental fiscal officer to the Chief of the Division of Accounts, Department of Finance & Administration, for approval.” Although the agency did not comply with most provisions of the policy, it never attempted to obtain a written exception for any of the departures.

### **Recommendation**

The agency should comply with all the provisions of Policy 20 or properly obtain a written approval for any exceptions. All grant information should be properly loaded into the STARS grants table, and all related expenditure and revenue transactions should be properly coded at the time the transaction is entered. Drawdowns of federal funds should be made timely. The agency should follow the applicable guidance for the preparation of the Schedule of Expenditures of Federal Awards, and report in accordance with the instructions provided by the Department of Finance and Administration.

### **Management’s Comments**

We concur. We have found the STARS system to be inadequate for some grants management tasks. Grants with varying percentages for different projects within the grant and costs for Agency projects to be divided among several grants present challenges for the system to correctly accumulate costs. We are making a diligent effort to manually key costs which are not captured correctly by STARS.

The STARS system remains our primary method of recording and accounting for our federal expenditures and reimbursements. We have scheduled another meeting with Finance and Administration personnel for December to discuss modifications that would allow us to use all facets of the system for reporting all federal expenditures accurately.

Since we are not able to fully utilize the STARS Grants Accounting Module, we requested and received a written exception to Policy 20 from the Department of Finance and Administration.

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## OBSERVATIONS AND COMMENTS

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### **TITLE VI OF THE CIVIL RIGHTS ACT OF 1964**

Section 4-21-901, *Tennessee Code Annotated*, requires each state governmental entity subject to the requirements of Title VI of the Civil Rights Act of 1964 to submit an annual Title VI compliance report and implementation plan to the Department of Audit by June 30, 1994, and each June 30 thereafter. The Tennessee Wildlife Resources Agency filed its compliance reports and implementation plans on June 30, 2000, and June 30, 1999.

Title VI of the Civil Rights Act of 1964 is a federal law. The act requires all state agencies receiving federal money to develop and implement plans to ensure that no person shall, on the grounds of race, color, or origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal funds.

On October 15, 1998, the commissioner of Finance and Administration notified all cabinet officers and agency heads that the Human Rights Commission is the coordinating state agency for the monitoring and enforcement of Title VI.

A summary of the dates state agencies filed their annual Title VI compliance reports and implementation plans is presented in the special report *Submission of Title VI Implementation Plans*, issued annually by the Comptroller of the Treasury.

### **TITLE IX OF THE EDUCATION AMENDMENTS OF 1972**

Section 4-4-123, *Tennessee Code Annotated*, requires each state governmental entity subject to the requirements of Title IX of the Education Amendments of 1972 to submit an annual Title IX compliance report and implementation plan to the Department of Audit by June 30, 1999, and each June 30 thereafter. The Tennessee Wildlife Resources Agency did not file its compliance report and implementation plan by June 30, 2000, in violation of this statutory requirement. The Tennessee Wildlife Resources Agency did file a compliance report and implementation plan on June 30, 1999. Title IX of the Education Amendments of 1972 is a federal law. The act requires all state agencies receiving federal money to develop and implement plans to ensure that no one receiving benefits under a federally funded education program and activity is discriminated against on the basis of gender. The untimely filing of the compliance report and implementation plan required by state law does not necessarily mean that the Tennessee Wildlife Resources Agency is not in compliance with federal law.

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## APPENDIX

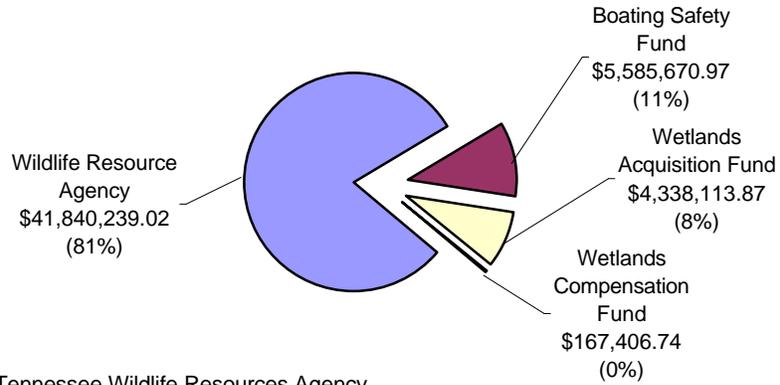
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Tennessee Wildlife Resources Agency divisions and allotment codes:

- 328.01 Tennessee Wildlife Resources Agency
- 328.02 Boating Safety Act
- 328.03 Wetlands Acquisition Fund
- 328.04 Wetlands Compensation Fund

### Expenditures by Allotment & Division

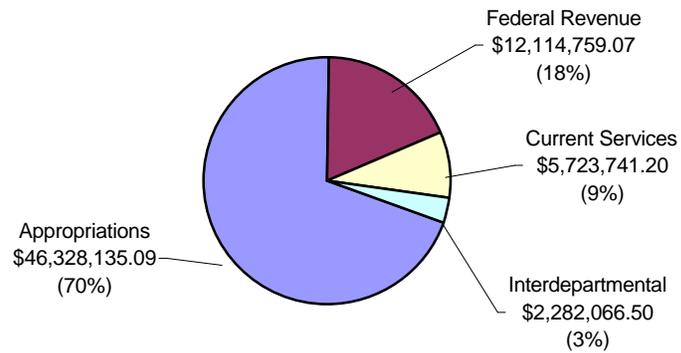
Fiscal Year Ended June 30, 2000 (Unaudited)



Source: Tennessee Wildlife Resources Agency

### Funding Sources

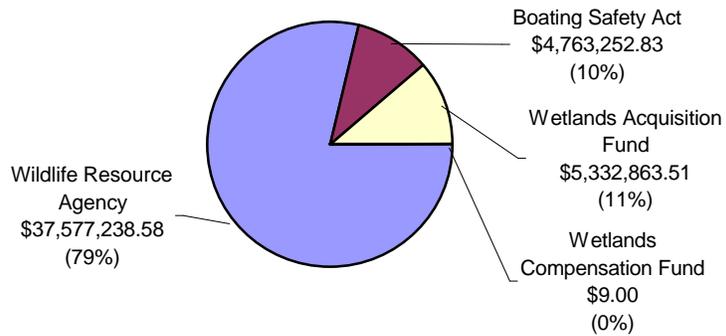
Fiscal Year Ended June 30, 2000 (Unaudited)



Source: Tennessee Wildlife Resources Agency

### Expenditures by Allotment & Division

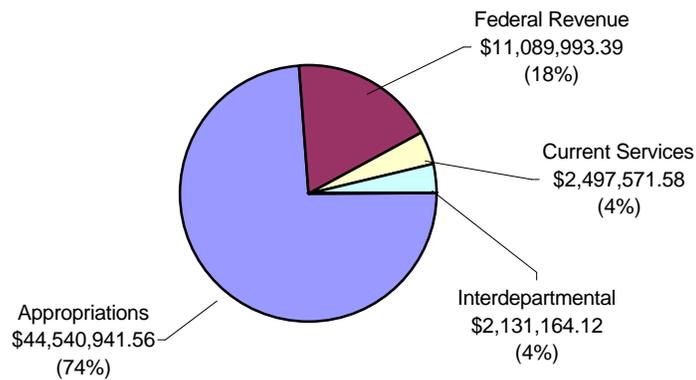
Fiscal Year Ended June 30, 1999 (Unaudited)



Source: Tennessee Wildlife Resources Agency

### Funding Sources

Fiscal Year Ended June 30, 1999 (Unaudited)



Source: Tennessee Wildlife Resources Agency