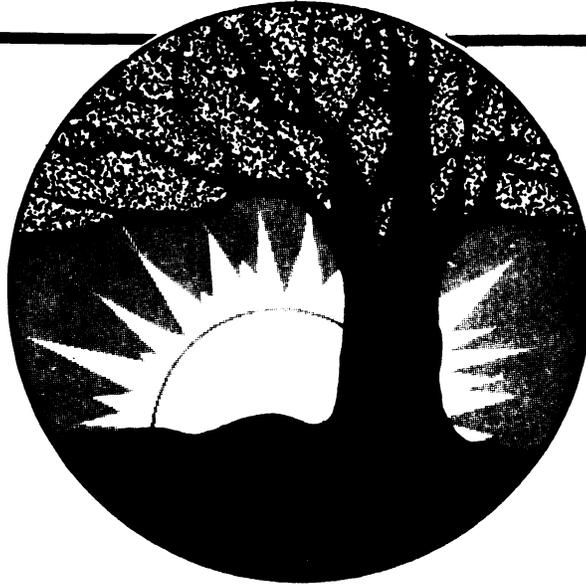


PERFORMANCE AUDIT

Tennessee Wildlife Resources Agency
Tennessee Wildlife Resources Commission

August 2005



John G. Morgan
Comptroller of the Treasury



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John G. Morgan
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August 25, 2005

The Honorable John S. Wilder
Speaker of the Senate
The Honorable Jimmy Naifeh
Speaker of the House of Representatives
The Honorable Thelma M. Harper, Chair
Senate Committee on Government Operations
The Honorable Mike Kernell, Chair
House Committee on Government Operations
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243

Ladies and Gentlemen:

Transmitted herewith is the performance audit of the Tennessee Wildlife Resources Agency and the Tennessee Wildlife Resources Commission. This audit was conducted pursuant to the requirements of Section 4-29-111, *Tennessee Code Annotated*, the Tennessee Governmental Entity Review Law.

This report is intended to aid the Joint Government Operations Committee in its review to determine whether the agency and commission should be continued, restructured, or terminated.

Sincerely,

John G. Morgan
Comptroller of the Treasury

JGM/dww
04-114

State of Tennessee

Audit Highlights

Comptroller of the Treasury

Division of State Audit

Performance Audit
Tennessee Wildlife Resources Agency
Tennessee Wildlife Resources Commission
August 2005

AUDIT OBJECTIVES

The objectives of the audit were to determine the authority and responsibility mandated to the agency and commission by statute; to determine whether the commission implemented a conflict-of-interest policy; to determine the internal auditor's responsibilities; to determine how the agency ensures the reliability of the Remote Easy Access Licensing system; to determine what actions TWRA has taken toward implementing mandatory boater education and licensing programs and studying the benefits of boat titling; to determine how TWRA manages real estate contracts and identifies encroachments on TWRA-owned property; to determine how TWRA addressed funding issues related to non-game and endangered species, commercial fishing, and commercial musseling; to determine how TWRA has addressed Reelfoot Lake siltation issues; to obtain information on the relationship between the agency and the wildlife foundation; to determine whether the agency adheres to Title VI requirements; and to make recommendations that may result in more efficient and effective operation of the agency and commission.

FINDINGS

Sportsmen's Dollars Continue to Subsidize TWRA's Regulation and Management of Commercial Fishing and Musseling*

Because costs of the commercial fishing and musseling programs exceed program revenues (i.e., license fees), TWRA uses revenues derived from the sale of recreational hunting and fishing licenses, fees, and permits to subsidize the cost. In 2005, the agency raised fees that should create additional revenue for the commercial programs and result in less dependency on sportsmen's dollars (page 15).

TWRA Still Does Not Have an Adequate, Reliable Funding Source for Non-Game and Endangered Species Programs*

Revenues derived from the sale of hunting and fishing licenses continue to subsidize TWRA's

funding for non-game and endangered species programs. Agency management and commission members have discussed funding options but have made no formal proposals (page 21).

Weaknesses Exist in TWRA's Conflict-of-Interest Policy

TWRA's conflict-of-interest policy does not require commission members to file annual disclosure statements or recuse themselves from proceedings when conflicts arise. No statute requires written disclosure; however, without a means of identifying potential conflicts of interest and discussing and resolving them before they have an impact on decisions, commission members could be subject to questions concerning impartiality and independence (page 24).

TWRA Oversight and Controls Over Cooperative Farming Contracts Need Improvement*

TWRA contracts with farmers to raise crops on agency properties, thereby benefiting the farmers, the agency, wildlife, and hunters. The central office still does not maintain copies of all cooperative farming contracts (crop leases) and bid paperwork required by the State Building Commission. Without information on contracts, the agency cannot effectively oversee the process to ensure that contract provisions are reasonable and that regional offices do not enter into contracts without the knowledge of the central office (page 25).

TWRA Still Has No Policy to Regularly Monitor TWRA-Owned Land for Boundary Encroachments by the Public*

TWRA has made no progress since the last performance audit in identifying encroachments and has no policy to monitor boundary encroachments. Without consistent monitoring, TWRA is at risk of losing valuable assets due to encroachments such as timber harvesting or cattle grazing (page 27).

Tennessee Still Does Not Have a Boat Titling Law

The lack of a boat titling law increases the vulnerability of consumers, lending institutions,

and insurance companies to boat theft and insurance fraud and hinders TWRA's and other law enforcement agencies' ability to investigate boat theft. Thirty-four states have some form of boat titling legislation. One consequence of being a non-title state is the risk of becoming a dumping ground for fraudulent boat sellers (page 29).

TWRA Has No Written Procedures for Ongoing Monitoring of REAL Data Reliability

Although the agency does some data reliability test work for the Remote Easy Access Licensing (REAL) system, it is sporadic and lacks detailed written procedures to ensure consistent reviews (page 32).

TWRA's Internal Auditor Should Report to the Executive Director*

The internal auditor reports to the Federal Aid program director and performs non-audit work for the federal aid division as well as audit work on the rest of the agency. Since the internal auditor reports to neither the executive director nor the Wildlife Resources Commission, the auditor lacks organizational independence, a key element of an effective internal audit function (page 33).

* Related issues were also discussed in the 2000 performance audit of the agency and commission.

OBSERVATIONS AND COMMENTS

The audit also discusses the following issues: (1) Reelfoot Lake siltation, (2) watchable wildlife license plates, and (3) audit committee legislation (page 11).

ISSUES FOR LEGISLATIVE CONSIDERATION

The General Assembly may wish to consider amending state law to require boat titling (page 36).

Performance Audit
Tennessee Wildlife Resources Agency
Tennessee Wildlife Resources Commission

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**Performance Audit
Tennessee Wildlife Resources Agency
Tennessee Wildlife Resources Commission**

INTRODUCTION

PURPOSE AND AUTHORITY FOR THE AUDIT

This performance audit of the Tennessee Wildlife Resources Agency and the Tennessee Wildlife Resources Commission was conducted pursuant to the Tennessee Governmental Entity Review Law, *Tennessee Code Annotated*, Title 4, Chapter 29. Under Section 4-29-226, the commission is scheduled to terminate June 30, 2005. On May 25, 2005, the General Assembly passed House Bill 2191, which extended these, and other entities in the 2005 Sunset Cycle that had not yet been heard, for one year or until a public hearing can be held. The Comptroller of the Treasury is authorized under Section 4-29-111 to conduct a limited program review audit of the agency and the commission and to report to the Joint Government Operations Committee of the General Assembly. The audit is intended to aid the committee in determining whether the agency and the commission should be continued, restructured, or terminated.

OBJECTIVES OF THE AUDIT

The objectives of the audit of the agency and the commission were

1. to determine the authority and responsibility mandated to the agency and the commission by the General Assembly;
2. to determine whether the Tennessee Wildlife Resources Commission implemented a conflict-of-interest policy and a process to disclose any conflicts;
3. to determine whether TWRA has an internal auditor, auditor responsibilities, organizational reporting structure, and the type and extent of audits and their effect on internal operations;
4. to determine the purpose of the Remote Easy Access Licensing system (REAL), how TWRA ensures data reliability, and how it uses information in REAL;
5. to determine what actions TWRA has taken toward implementing mandatory boater education and licensing programs and studying the costs and benefits of boat titling;
6. to determine how TWRA manages real estate contracts and identifies encroachments on TWRA-owned property;

7. to determine how TWRA has addressed funding issues related to non-game and endangered species, commercial fishing, and commercial musseling;
8. to determine how TWRA has addressed Reelfoot Lake siltation issues;
9. to obtain information on the relationship between TWRA and the Tennessee Wildlife Resources Foundation;
10. to determine whether the agency adheres to Title VI requirements; and
11. to recommend possible alternatives for legislative or administrative action that may result in more efficient and/or effective operation of the agency and the commission.

SCOPE AND METHODOLOGY OF THE AUDIT

The activities of the agency and commission were reviewed for the fiscal years 2000 through 2004, with the focus on procedures in effect at the time of fieldwork (September 2004 to January 2005). The audit was conducted in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and included

1. a review of statutes, federal law, and state and federal regulations;
2. examination of the agency's files, documents, and policies and procedures;
3. interviews with agency staff and commission members, U.S. Fish and Wildlife Service staff, representatives of wildlife-related interest groups and industries, and relevant state officials;
4. observation of commission meetings and meetings between agency staff and staff from other state and federal agencies.

ORGANIZATION AND RESPONSIBILITIES

The Tennessee Wildlife Resources Agency (TWRA) was created by Chapter 481 of the 1974 Public Acts, codified as Section 70-1-301 et seq., *Tennessee Code Annotated*. The agency was given "full and exclusive jurisdiction of the duties and functions relating to wildlife formerly held by the game and fish commission or of any other law relating to the management, protection, propagation, and conservation of wildlife . . . except those powers and duties conferred upon the wildlife resources commission." The agency is also responsible for the acquisition of wetlands and bottomland hardwood forests and for the enforcement of the Boating Safety Act, codified as Section 69-9-201 et seq.

The Tennessee Wildlife Resources Commission is, according to Section 70-1-201, *Tennessee Code Annotated*, an independent and separate administrative board, consisting of 13

members: 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. The Governor appointees (three from each grand division of the state) serve six-year terms; the Speakers' appointees serve two-year terms. This statute also states that the "Governor shall strive to ensure that at least one person serving on the commission is 60 years of age or older and at least one person is a member of a racial minority. At least two people serving on the commission shall be female." Based on current membership, the commission lacks racial minority representation and therefore fails to meet this criterion. Currently, there is only one female member serving on the commission. (See Table 11 in Appendix 1.) The commission is directed, and authorized, to (1) appoint and dismiss the executive director of the agency; (2) approve the budget pursuant to Section 70-1-306, *Tennessee Code Annotated*; (3) promulgate necessary rules, regulations, and promulgations as required by law; (4) establish the salary of the executive director; and (5) establish objectives within the state policy that will enable TWRA to develop, manage, and maintain sound programs of hunting, fishing, trapping, and other wildlife-related outdoor recreational activities.

The Tennessee Wildlife Resources Agency is organized into two primary areas—Staff Operations and Field Operations—each of which reports to an assistant director. An organization chart of the agency is on the following page.

Staff Operations

The Staff Operations areas provide administrative and staff support to the agency through nine sections: Planning/Geographic Information System/Federal Aid, Management Systems, Real Estate and Forestry, Human Resources, Administrative Services, Information and Education, Engineering Services, Boating Services, and Cash Receipts.

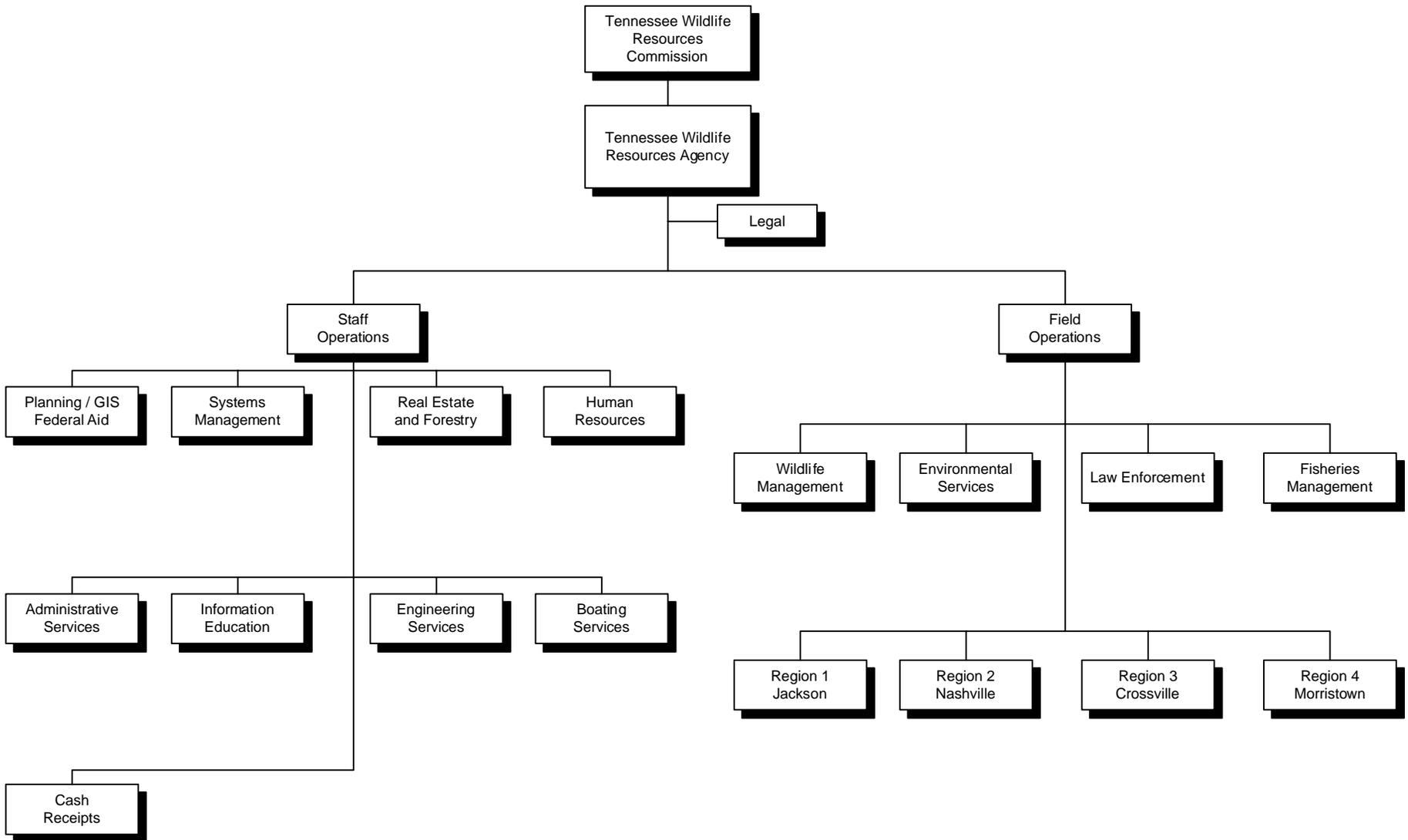
The Planning/Geographic Information System/Federal Aid Division oversees the agency's Comprehensive Management Plan, the Federal Aid program, the Geographic Information System, and Internal Audit.

Within the Management Systems Division, the Information Systems Management Section is responsible for the Remote Easy Access Licensing system (REAL), which is a comprehensive system allowing the purchase of hunting and fishing licenses from license agents, on the telephone, and on the Internet. The Computer Operations Section produces printed reports, permits, and forms; the analyst section oversees all development of new programming and maintenance of legacy programs; and the Network Administration group oversees the hardware, software, and network administration for the agency.

The Real Estate and Forestry Division is responsible for the acquisition of land for TWRA and has wildlife-forest management responsibility for 215,000 acres of forestland in TWRA's wildlife management areas in the state.

The Human Resources Division is responsible for employee recruitment, benefits, payroll, and training as related to sexual harassment, supervisory training, the Americans with Disabilities Act program, new employee orientation, etc.

Tennessee Wildlife Resources Agency April 2005



The Administrative Services Division is responsible for the budget and procurement.

The Information and Education Division is responsible for distributing information through agency publications and presentations and educating the public through many programs like the Hunter Education Program, Single Mothers As Reel Teachers (SMART), and Becoming an Outdoors Woman (BOW). The Information & Education Section is also responsible for the Tennessee Wildlife Magazine and the agency's website. This section's mission is to provide quality programs and information to all hunters, anglers, and wildlife enthusiasts alike.

The Engineering Services Division provides engineering services and operates over 250 access areas across the state. Other responsibilities include maintaining all access areas and improving the oldest facilities.

The Boating Services Division is responsible for enforcing the provisions of the Tennessee Boating Safety Act of 1965. The division includes programs such as boat registration, boater education and awareness; boating enforcement, including accident investigation, search and rescue, and boat theft; and waterway facilities (boat ramps, courtesy docks, mooring facilities, etc.). Homeland Security has also become a major responsibility of this division, as TWRA is the only state agency equipped to respond in mass to a water-related event. TWRA is the primary agency tasked by the Tennessee Emergency Management Agency with responding to water-related natural or man-made catastrophes.

The Cash Receipts division is responsible for processing boat registrations and license sales.

Field Operations

The Field Operations area is divided into four divisions: Law Enforcement, Wildlife Management, Fisheries Management, and Environmental Services. These operations are administered through the four regional offices located in Jackson, Nashville, Crossville, and Morristown.

The Law Enforcement division coordinates statewide license enforcement activities, recommends law enforcement policy, and maintains law enforcement statistics. In addition, this division maintains all TWRA communications equipment statewide including mobile radios, vehicle and boat blue-lights and sirens, and electronic equipment used in covert operations.

The Wildlife Management division coordinates statewide wildlife, non-game, and endangered species management. Personnel conduct research and work to preserve the state's wildlife resources and to provide hunting, trapping, and other recreational opportunities.

The Fisheries Management division coordinates statewide fish management (both sport and commercial), aquatic endangered species, and water pollution programs. Technical assistance is also provided for owners of farm ponds and small lakes. The agency reported the following fish stocking activity in its 2001-02 and 2003-04 annual reports:

Fish Stocking Activities	FY 2001-02	FY 2002-03	FY 2003-04
Striped Bass	1,429,794	816,672	1,096,209
Black Crappie	1,064,955	1,144,947	726,828
White Crappie	79,476	89,555	50,274
Walleye	649,416	1,186,573	987,227
Sauger	229,418	200,713	397,227
Muskellunge	7,200	3,693	1,145
Grass Carp	625	90	-
Cherokee Bass	98,349	215,749	119,113
Largemouth Bass	299,942	173,104	328,719
Smallmouth Bass	21,364	20,022	8,383
Channel Catfish	108,656	153,652	180,575
Bluegill	68,822	1,018,848	550,938
Redear Sunfish	147,250	40,397	226,818
Blue Catfish	-	-	35,711

The agency reported research activity in its 2001-02 and 2003-04 annual reports:

- a statewide study of walleye stocking and pollution dynamics was completed, examining TWRA's stocking strategies and using population models to test the effects of current TWRA harvest restrictions in each study reservoir;
- a study of TWRA's Florida largemouth bass stocking program at Chickamauga reservoir was completed; and
- a new statewide study on tournament mortality of smallmouth bass was initiated during 2003 that will continue until 2005.

TWRA also reported the following information on activities associated with ponds and small lakes for fiscal years 2001 through 2003.

Ponds/Small Lakes	2001-02	2002-03	2003-04
Number of landowners agency personnel worked with and/or provided technical assistance to with farm pond problems such as water quality, aquatic vegetation control, fish kills, and proper species balance	2,200	2,600	2,000
Number of landowners with ponds/small lakes at least one-quarter acre in size provided with largemouth bass and bluegill/redear sunfish fingerlings	230	82	54
Number of Largemouth Bass fingerlings provided to landowners	47,000	11,000	8,500
Number of Bluegill/Redear Sunfish fingerlings provided to landowners	220,000	58,000	38,000
Total Stocked Acreage	453	116	80

The Environmental Services division is responsible for environmental areas that affect fisheries and the loss or destruction of wildlife. Responsibilities include projects associated with reservoirs, streams, trout waters, and wetlands; Tennessee Aquatic Database System, which is used for policy decisions, mitigation, and national projects like the Aquatic GAP Analysis Program; and the Fish Kill Database, which is used to collect fish mortality information regarding incident location and date, number of fish killed, estimated value of fish lost, and cause of fish mortality.

The agency had 715 positions with 38 vacancies as of May 2005. According to the staff breakdown in Appendix 1, approximately 2% of the staff is African American and 18% are women. Historically, TWRA has found it difficult to recruit minority and female applicants. This is mainly due to the lack of minority and female participation in wildlife-related programs at the college and university level. However, when these applicants do appear on the register, the TWRA Human Resources Director states that it is difficult to reach these individuals due to their placement on the register. During the summer of 2004, TWRA abolished the Wildlife Manager/Officer 1 registers and established new ones. As a result, TWRA has interviewed and offered several positions in the past year to both female and minority applicants. For example, during the recent hiring of ten Wildlife Officers, TWRA extended offers to two female applicants, one of whom declined the position. Additionally, one of the new officers is Native American. In 2004, TWRA initiated a new process whereby the Human Resources Division communicates all new job vacancies to the state-wide colleges and universities that have wildlife-specific degree programs, in an effort to increase minority hiring opportunities.

REVENUES AND EXPENDITURES

The Tennessee Wildlife Resources Agency had revenues and expenditures of over \$63 million during fiscal year 2003 and over \$66 million during fiscal year 2004.

During the 2002-03 fiscal year, approximately 54% of the agency's revenue came from the sale of hunting and fishing licenses, boating registration fees, and other permits and from fines assessed for the violation of game and fish laws. (See Table 1 and Appendix 2 for license sales information.) The agency also received federal funds (28%) and funds from other sources, such as donations (18%). General state tax revenues are not used to fund the Agency, except for occasional appropriations for endangered species. The agency administers separate revolving funds for the wildlife and boating programs. The balances are carried forward each year in the reserve account and do not revert to the general fund. As of June 30, 2004, the Wildlife Fund had a balance of approximately \$23.9 million and the Boating Fund, \$6.5 million.

Table 1
TWRA License Sales
Fiscal Years 2000 Through 2003

License Type	2000	2001	2002	2003	2004
Resident	1,316,463	1,343,696	971,988	1,189,328	1,186,888
Non-resident	200,289	202,644	199,008	204,807	213,265
WMA and Area Permits	112,172	114,971	110,172	113,770	53,564
Miscellaneous	100,494	24,986	28,217	186,957	32,470
Total Number of Licenses Sold	1,729,418	1,686,297	1,309,385	1,694,862	1,486,187

In addition, the agency administers the Wetland Acquisition Fund for the purpose of acquiring and preserving certain wetlands and bottomland hardwood forests; this fund had a balance of \$682,048 as of June 30, 2004.

REMOTE EASY ACCESS LICENSING SYSTEM

REAL (Remote Easy Access Licensing) is TWRA's License and Boat Registration System. It integrates a Point-of-Sale (POS) system and a customer database for the sales and tracking of most of the agency's hunting and fishing licenses and boat registrations. The system incorporates a three-part system of a POS vender, central database, and TWRA processing and query system.

The system identifies two major vendor types: ACH vendors and Non-ACH vendors. ACH vendors electronically transmit funds to TWRA. When an agent makes a sale, REAL will calculate agent sales and perform an electronic funds transfer on a weekly basis. Non-ACH vendors directly deposit funds into a treasury account.

Sales

Licensing agents process Remote Easy Access Licensing system (REAL) sales through the POS machines, which are similar to a credit card collection machine. When an agent wants to make a sale, the agent must obtain some identifying information from the customer (e.g., TWRA number, Social Security number, driver's license number). The number is entered in the POS machine, and the system checks for a previous record of the customer. If no record exists, the customer must provide additional information to build a customer record (i.e., address, height, weight, eye color, ethnic origin, etc.). If a previous record exists, this information is downloaded to the machine. Then the type of transaction is selected for sale. After the sales types are recorded and payment is received, the system prints a license or receipt. The information is recorded by the system and sent electronically to the central database.

The POS machine is also capable of sales in an off-line function called Alternative Transactions Processing (ATP). ATP should only occur during system outages or phone service interruptions, which are infrequent. According to the REAL design documents, the POS

machine saves the transaction information until service is restored, then transmits the information to the central database. However, based on the findings in 2003 Financial and Compliance audit testwork, only a portion of the data is retained and available from the database.

License issuance

As stated above, when a sales transaction is complete, the POS printer prints a license on TWRA license stock, which is color-coded for each license year. The stock is controlled and released to agents as needed by the REAL service vendor.

Licensee background checks

Based on information obtained from the June 2003 Financial and Compliance audit of TWRA, the REAL system was originally designed to perform background checks for delinquent child support payments; however, the Department of Human Services (DHS) does not want to release its information to Central Trust Bank to add to the database. Therefore, the REAL system is currently unable to perform background checks. (Note: TWRA still provides DHS with customer information, and if DHS identifies a delinquent licensee, the TWRA voids the license and marks the customer account to restrict further transactions. However, the physical license would still appear valid.) Per TWRA personnel, they have never had a delinquent person found by DHS in their customer records.

TENNESSEE WILDLIFE RESOURCES FOUNDATION

The Tennessee Wildlife Resources Foundation is a non-profit corporation established in 1999 to support and benefit programs and objectives of the Tennessee Wildlife Resources Agency (TWRA). The foundation has a 16-member board of directors including the Executive Director of the TWRA and the chairman of the Tennessee Wildlife Resources Commission, both ex officio. The foundation raises funds by soliciting gifts; donations; grants; contracts; memorial bequests; endowments; property acquisition (both real and personal) by gift, devise, bequest, or purchase; and other appropriate activities, such as hosting the Governor's Annual One Shot Turkey Hunt and selling merchandise such as caps and t-shirts. The foundation provides funds directly to TWRA. This process begins at the TWRA regional level, with regions submitting a request for funds to the TWRA Executive Director, who will approve and forward the request to the foundation. The foundation board of directors approves the final disbursement. The foundation also tries to aid TWRA in securing grants by completing grant application forms and producing all information necessary to aid in securing those grants. A few projects funded by the foundation as listed on its website are

- land for wildlife management and habitat,
- more wildlife education programs for youth and women,
- wildlife start-up and restoration programs (e.g., elk restoration and Florida bass introduction programs),

- fisheries and wildlife research,
- internships and student grants,
- “Outdoor and Conservation Experience” weekends, and
- funds for special unscheduled wildlife-friendly projects.

Since August 2002, the foundation has also sponsored the Tennessee Stream Mitigation Program (TSMP). The TSMP offsets adverse impacts resulting from changes in land use such as agricultural and forestry practices, mining operations, impoundments, and mechanized land clearing due to development, which are regulated by both federal and state agencies.

The TSMP is a product of the Stream Mitigation Review Team, an interagency committee composed of resource managers from the U.S. Army Corps of Engineers (Corps), the Tennessee Department of Environment and Conservation (TDEC), the U.S. Environmental Protection Agency, the Tennessee Valley Authority (TVA), the U.S. Fish and Wildlife Service, and Tennessee Wildlife Resources Agency. The TSMP was developed as an option for applicants of Section 404/ Section 10 permits from the Corps, Aquatic Resource Alteration Permits from TDEC, or Section 26a permits from TVA, who may meet the requirements for off-site mitigation. The essence of this “in-lieu-fee” mitigation concept is that these permittees can pay a sum of money to the foundation, which will use the money to conduct mitigation projects, rather than the permittee completing a specific mitigation activity or purchasing credits at an approved mitigation bank. A mitigation bank is a site where the bank sponsor, such as a state transportation agency, has restored, created, or enhanced wetlands and/or other aquatic resources. The bank sponsor allows permittees to purchase interest in completed mitigation projects to offset project mitigation requirements. According to the Corps of Engineers, “In-lieu fee mitigation differs most notably from wetland mitigation banking in that mitigation occurs following permitted wetland impacts.”

The foundation staff are responsible for the planning, development, and management of the TSMP; monitoring the TSMP project; and for accounting for the TSMP funds, expenditures, and mitigation accomplishments. The foundation employs two stream biologists for the TSMP. These individuals work with TWRA staff as well as other local, state, federal, and non-governmental organization contacts to identify projects and arrange for all required expertise, including but not limited to project design, construction management, and monitoring. The foundation is audited by a public accounting firm. The most recent financial audit of the foundation was published on May 19, 2004. The audit’s unqualified opinion expressed that the financial statements presented fairly, in all material respects, the financial position of the foundation as of December 31, 2002. Additionally, the audit reported no instances of non-compliance with certain provisions of laws, regulations, contracts, and grants that are required to be reported under *Government Auditing Standards*.

OBSERVATIONS AND COMMENTS

The following issues did not warrant any findings but are included in this section because of their effect or potential effect on the operations of the Tennessee Wildlife Resources Agency.

REELFOOT LAKE SILTATION

In the March 2000 Performance Audit of the Tennessee Wildlife Resources Agency (TWRA), it was noted that the most significant factor affecting Reelfoot Lake's longevity is the filling of the lake by sediments. According to the agency's 1988 *Reelfoot Lake Fifty Year Management Plan*, this siltation is a result of poor conservation practices along with land clearing that accelerated the natural filling-in process. The soils of the region are easily eroded, and common farming and logging practices are considered the major contributors to soil erosion and sedimentation. Sediments, as well as the near constant water levels and agricultural runoff, have affected fish and wildlife and contributed to poor water quality in Reelfoot Lake.

In September 1999, the U.S. Army Corps of Engineers issued an Environmental Impact Statement and a Feasibility Report examining the potential benefits and costs of various features designed to restore and protect the terrestrial and aquatic environment in the area. According to the report, the selected features resulted in the highest levels of environmental benefits and were combined into a recommended plan which includes the construction of an alternative spillway, a bridge, inlet and outlet channels, circulation channels within the lake, a sediment basin on Reelfoot Creek, restoration of Shelby Lake and construction of waterfowl management units, and improvements at Lake Isom National Wildlife Refuge. The recommended plan also included implementation of a dynamic water level management plan for the lake, which is expected to improve the aquatic habitat with periodic major drawdowns of the lake's water levels.

The 2000 performance audit reported that there were two major obstacles to implementing the management plan: concerns about property flooding and some local residents' fear of periodic major drawdowns in water levels. According to TWRA staff, when the lake reaches its maximum level under the plan, the potential exists for flooding on nearly 600 acres of Kentucky farmland. TWRA would like to acquire this land to provide a buffer zone and minimize liabilities if crops are flooded. The people who rely on the lake for income, along with local residents, were concerned that businesses would suffer when water levels are low and that a major drawdown would result in a catastrophic fish kill. The feasibility study conceded that it is reasonable to expect some adverse impacts to recreational fishing but indicated that the timing of the drawdowns would not coincide with the peak fishing season at the lake (March through May). This study anticipated that a drawdown would only be needed every five to ten years.

To determine how TWRA has addressed the issue of Reelfoot Lake drawdowns and silt removal since the last audit, auditors interviewed the Assistant Director of Field Operations and

staff legal counsel. Management believes that the best solution to reduce the siltation problems includes a drawdown of the lake. However, there has been difficulty getting this process started. There have not been any drawdowns since the last audit. A key reason for the delay, according to the assistant director, is that the spillway, which controls the lake's water level fluctuations, currently has structural cracks that allow leaking and is in irreparable disrepair. Therefore, the spillway is unable to meet current water level drawdown capacity needs, which greatly restricts the water level management capability for Reelfoot Lake and prevents the implementation of advanced water level management techniques. Recently, the agency purchased a device that removes silt from ditches to allow better boat navigation. This is one step the agency has taken to help reduce the siltation problems until the lake can be drawn down.

There are two lawsuits pending in U.S. District Court in Jackson, Tennessee, regarding Reelfoot Lake that are delaying the drawdowns of the lake and the construction of an alternate spillway. In these cases, the plaintiffs (property owners near the lake) are suing the Executive Director of the TWRA, all 13 members of the Tennessee Wildlife Resources Commission (TWRC), several TWRA employees, and one employee of the Tennessee Department of Environment and Conservation. The plaintiffs are seeking monetary, declaratory, and injunctive relief. The two cases have been combined—the court date is scheduled for June 14, 2005. Once the lawsuits are resolved, TWRA will once again attempt to draw down Reelfoot Lake in an effort to resolve the siltation problems.

The Assistant Director of Field Operations maintains the best solution to the siltation problem involves the plan discussed in the Feasibility Report, which includes the construction of an alternative spillway with periodic major drawdowns. The drawdowns cannot occur until the litigation is resolved and an alternate spillway is constructed. Management believes that procedures to construct the spillway will begin after the lawsuits are settled. In TWRA's projected timeline (as of May 2005), a "best case" scenario of beginning construction is early 2006. However, management believes a more probable date is late 2007. In 1999, the Corps of Engineers estimated the cost for the spillway at \$11.4 million, but now the state Department of Transportation is going to complete the project. TWRA does not have a recent estimate of the cost. It appears that TWRA has planned to address siltation problems; however, until the two conditions discussed above are met, TWRA cannot implement its selected plan.

WATCHABLE WILDLIFE PLATES

The State of Tennessee offers more than 75 specialty license plates for Tennessee motorists to display on their registered vehicles. Of these, three plates are beneficial to the non-game and endangered species of Tennessee. (See Table 2.)

Auditors sought to determine how the Tennessee Wildlife Resources Agency (TWRA) monitors the sale of the Watchable Wildlife license plates. Questions concerning this matter were directed to the Internal Audit Section of the agency. Internal audit stated that TWRA has been trying to monitor the plates, but there has been difficulty in the past getting information from the Department of Safety. Internal audit attributes the difficulty in obtaining information to staff turnover at the Department of Safety and the new system conversion.

Table 2
TWRA Non-game and Endangered Species Specialty Plates

Plate	Additional Registration Cost	Fund Dedication
Watchable Wildlife	\$35	\$30.75 is deposited into the Watchable Wildlife Endowment Fund to be used exclusively for the preservation of non-game and endangered wildlife species.
Fish and Wildlife Species – Turkey	\$35	\$15.75 is deposited in the wildlife resources fund to be used exclusively for management, protection, propagation, and conservation of fish and wildlife species and the protection and enhancement of such species' habitats.
Fish and Wildlife Species – Bear	\$35	\$15.75 is deposited in the wildlife resources fund to be used exclusively for management, protection, propagation, and conservation of fish and wildlife species and the protection and enhancement of such species' habitats.

Internal audit staff stated that there have been problems at the local level when clerks miscode the category of a specialty license plate sale. As a result, the Department of Safety's Title and Registration will record incorrect information, and the revenue will not be directed to the appropriate fund. A problem with the verification of the plates is that the Department of Safety cannot monitor the county inventory and reporting of all plates. Each county has a different procedure for handling specialty plates. The Department of Safety is currently developing a new system entitled Title and Registration User System of Tennessee (TRUST). Unfortunately, the department cannot require the counties to use the new system unless this is mandated by the legislature. Some counties may lack computers. However, with the implementation of the new TRUST system, the Department of Safety will provide counties with hardware and software. Therefore, all counties will be connected to this system and specialty plate information should be more readily available.

Internal Audit recently completed a review of the TWRA specialty license plates. TWRA's internal auditor obtained a list of Watchable Wildlife current customers (on November 22, 2004) from the Department of Safety. A comparison was made with the names on the list to the employees in the TWRA parking lots with those plates. There was one plate in the TWRA parking lot that was not on the list. It was discovered that the Department of Safety had not updated its records to include this plate, which was purchased at a satellite location of the Davidson County Clerk's office. Because of the discrepancy, Internal Audit is expanding its review of the specialty license plates.

According to a listing obtained by the internal auditor from the Department of Safety, the number of Watchable Wildlife plates as of November 22, 2004, was 13,259. This number has decreased 3.6% since the Division of State Audit Special Report on specialty license plates published in September 2002. Internal Audit determined that some employees have replaced the

Watchable Wildlife plate with the Bear or Turkey plates. Based on these observations, the introduction of new wildlife plates could be one explanation for the decline in the number of Watchable Wildlife plates. It appears that TWRA is attempting to monitor the sale of the Watchable Wildlife license plates. However, this process has been difficult for reasons listed above. The implementation of the new TRUST system should alleviate some of the problems associated with the specialty license plates. As more County Clerk Offices become computerized and the staff is trained using the new system, the data will be more accurate.

AUDIT COMMITTEE LEGISLATION

In June 2005, the General Assembly passed the “State of Tennessee Audit Committee Act of 2005” requiring all state governing boards, councils, commissions, or equivalent bodies that have the authority to hire and terminate employees, or that prepare financial statements, to create an audit committee. A purpose of the act is to improve antifraud programs and controls and the oversight of antifraud efforts. The act requires audit committees to develop a written charter addressing the committee’s purpose, powers, duties, and mission. The audit committees’ responsibilities include, but are not limited to:

- overseeing financial reporting;
- evaluating management’s assessment of the internal control system;
- reiterating to the board to which the audit committee is attached the board’s responsibility for preventing, detecting, and reporting fraud, waste, and abuse;
- facilitating audits or investigations;
- informing the Comptroller of the Treasury of the results of the assessment of controls to reduce the risk of fraud; and
- notifying the Comptroller of any indications of fraud.

The Wildlife Resources Commission was created in Section 70-1-201, *Tennessee Code Annotated*, as an independent and separate administrative board of conservation. The commission is authorized to hire the Executive Director of the Tennessee Wildlife Resources Agency and approve the agency’s budget. The Executive Director is authorized to hire agency staff. The commission does not currently have an audit committee. The commission and TWRA management should review the requirements of the audit committee act to ensure that the commission is in compliance with the act.

FINDINGS AND RECOMMENDATIONS

1. Sportsmen's dollars continue to subsidize TWRA's regulation and management of commercial fishing and musseling

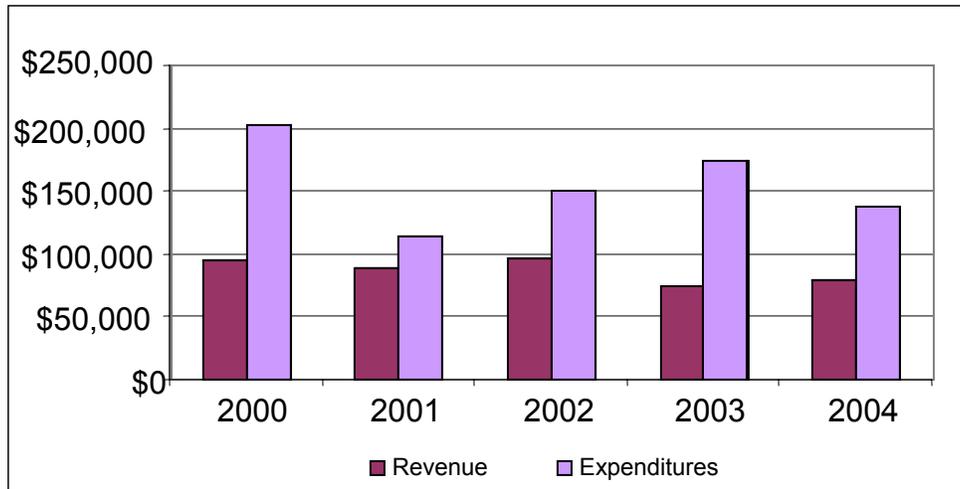
Revenues derived from the sale of hunting and fishing licenses continue to subsidize TWRA's regulation and management of commercial fishing and musseling. This is a repeat finding from the March 2000 Performance Audit of the Tennessee Wildlife Resource Agency (TWRA). At that time, we recommended that the General Assembly consider whether it is appropriate for TWRA to continue to subsidize administration of the commercial fishing and musseling programs with funds derived from the sale of recreational hunting and sport fishing licenses. The agency concurred and stated that adjustments should be made to the current system that provide for a true user-pay system for commercial musselers and fishermen. Management also stated that TWRA would continue to propose to the legislature fees which would create adequate funding levels for commercial fishing and musseling and reduce expenditures so that sportsmen would not be required to subsidize those programs.

Commercial Fishing

The Fisheries office manages the commercial fishing program. Its mission is to ensure the sustainability of the commercial fisheries. When commercial fishermen report the amount and species of the fish harvested, this information is placed into a report and allows the agency to monitor the fish populations and make comparisons between fisheries in Tennessee and surrounding states. The office also formulates regulations designed to protect commercial stock from over-fishing and to prevent harm to other species.

Based on data obtained from TWRA staff, from fiscal years 2000 through 2004, expenditures have exceeded revenues for commercial fishing. For those years, the total revenue from commercial fishing licenses was \$433,070, and the total related expenditures equaled \$780,359. As a result, the total expenditures exceeded total revenue by \$347,289. Exhibit 1 displays the revenue (from commercial fishing licenses) and expenditures in more detail for each year.

Exhibit 1
Commercial Fishing Revenue and Expenditures
For Fiscal Years 2000 – 2004



According to TWRA’s 2004 *An Analysis of Revenue and Expenditures by Program*, there were roughly 550 commercial fishermen in Tennessee. The commercial fishing program yields approximately 20 cents for each dollar spent and makes up only one percent of the agency’s budget. Forty-two percent of the expenditures are for enforcement, which is often directed at protecting game fish from commercial fishing.

TWRA offered eight licenses for the commercial fishing program for fiscal years 2000-2004. Table 3 lists the type and number sold for each fiscal year.

Table 3
Number of Commercial Fishing Licenses Sold
Fiscal Years 2000-2004

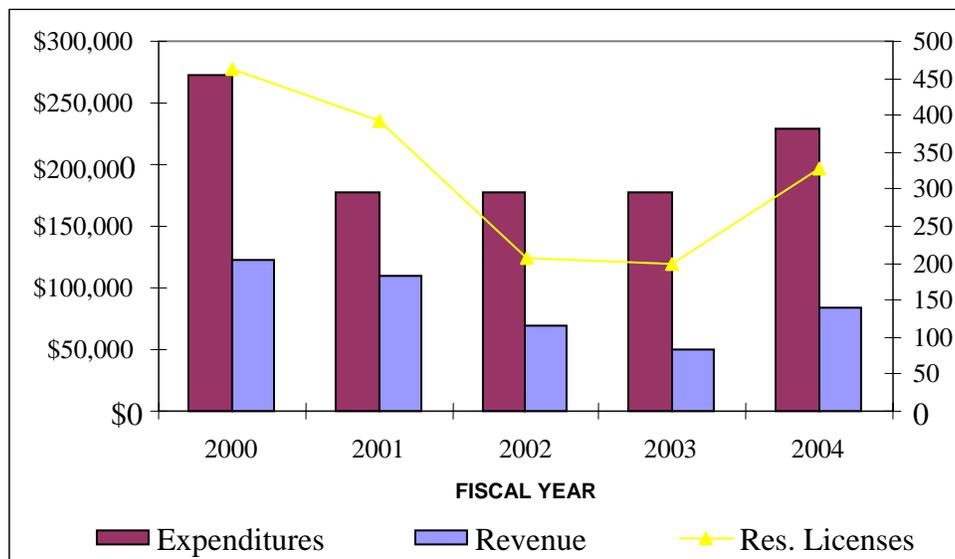
	2000	2001	2002	2003	2004
Residential Commercial Fisher, Senior	1	15	45	54	43
Residential Commercial Fisher	505	466	486	379	392
Residential Commercial Fisher, Helper	104	123	113	108	95
Non-Residential Commercial Fish	10	7	14	4	4
Non-Residential Commercial Fish, Helper	0	0	1	0	0
Wholesale Fish Dealer	35	27	30	23	25
Non-Residential Fish Dealer	11	8	15	12	18
Res. Fish Dealer	142	122	126	109	289
Total Licenses Sold	808	768	830	689	866

Commercial Musseling

The Office of Commercial Musseling formulates commercial harvest regulations that allow mussels to be harvested without adversely affecting the population. The office conducts field studies, analyzes data, and compiles it into an annual report on which regulation recommendations are based. The office also oversees the printing and issuing of regulation summaries and harvest receipt forms to wholesale shell dealers, and facilitates information exchange with the dealers and harvesters.

Expenditures have exceeded revenues for commercial musseling since fiscal year 2000 by a total of \$599,874, with total revenues of \$435,699 and total expenditures of \$1,035,573. Exhibit 2 details the revenue and expenditures.

Exhibit 2
Commercial Musseling Revenue and Expenditures
For Fiscal Years 2000 – 2004



The commercial mussel program yields about 19 cents for each dollar spent. This includes fees from about 200 musselers and about \$39,000 (from fiscal year 2004) in mussel export fees. Enforcement accounts for 39% of expenditures.

From fiscal years 2000-2004, TWRA offered six types of licenses for the commercial musseling program. Table 4 lists the type and quantity of licenses sold for each.

Table 4
Number of Commercial Musseling Licenses Sold
Fiscal Years 2000-2004

	2000	2001	2002	2003	2004
Residential License	463	392	207	200	327
Residential Helper License	37	15	0	0	0
Non-Residential License	10	7	3	2	4
Non-Residential Helper License	0	0	0	0	0
Cultured Pearl License	1	1	1	3	1
Wholesale Mussel Dealer	21	22	11	13	14
Total	532	437	222	218	346

Because commercial program costs exceed program revenues, TWRA must use funds from other sources to compensate for the difference. Federal law prohibits the use of federal funds to support commercial purposes. Therefore, TWRA has used revenues derived from the sale of recreational hunting and fishing licenses, fees, and permits to subsidize the agency's administration of commercial, for-profit operations.

In 2004, the Tennessee General Assembly, by amending Section 70-1-206(a)(6), *Tennessee Code Annotated*, granted the Tennessee Wildlife Resources Commission the authority to promulgate rules and regulations to adjust fees for licenses and permits for balancing the burdens and to establish new hunting, fishing, and trapping licenses and permits together with necessary fees. Fee increases were effective April 26, 2005. Fee increases should create additional revenue for the programs and result in less dependency on sportsmen's dollars. Table 5 displays the fee increases for the Commercial Fishing and Musseling licenses along with other information.

If TWRA's estimates of future sales are correct, there will be a significant increase in revenue for both the commercial fishing and musseling programs. Management is also considering charging \$1,000 for the paddlefish/sturgeon permit, for which there is currently no charge. This proposal would become effective in 2006. Management believes that an increase in the shell fee collected from wholesalers would also be an effective measure in increasing revenue. According to the United States Geological Survey's "Annual Review Mineral Industry Surveys, Gemstones" approximately 96% of the shells exported from the United States in 2002 were harvested in Tennessee. From 1992 to 2002, Tennessee's commercial mussel industry harvested 20,423 tons (40,846,000 lbs.) of mussel shells with an estimated wholesale value of \$51,575,627 from Tennessee waters. During the same period, TWRA received \$1,095,290 from license sales and \$541,927 from the fee on mussel shells. The current fee rate is \$0.0124/lb. live (shell with meat) and \$0.0145/lb open (shells without meat). The fee has remained unchanged since July 1991. As a result, management believes the industry could support an increase in the shell fees.

**Table 5
Commercial Fishing and Musseling License and Permit Fee Increases**

Licenses and Permits	Current Cost	Amount Sold FY 2004	Revenue	Percentage Increase in Fee	New Cost	Projected Amount To Be Sold FY 2006	Revenue
Resident Commercial Fishing	\$125	392	\$49,000	140%	\$300	282	\$84,600
Resident Commercial Fishing – Helper	\$125	95	\$11,875	140%	\$300	68	\$20,400
Nonresident Commercial Fishing	\$500	4	\$2,000	300%	\$2,000	2	\$4,000
Nonresident Commercial Fishing – Helper	\$500	0	\$0	300%	\$2,000	0	\$0
Wholesale Fish Dealer	\$250	25	\$6,250	100%	\$500	20	\$10,000
Nonresident Fish Dealer	\$250	18	\$4,500	300%	1,000	7	\$7,000
Resident Fish Dealer	\$20	289	\$5,780	150%	\$50	289	\$14,450
Resident Commercial Musseling	\$125	327	\$40,875	140%	\$300	294	\$88,200
Nonresident Commercial Musseling	\$750	4	\$3,000	167%	\$2,000	4	\$8,000
Wholesale Mussel Dealer	\$250	14	\$3,500	100%	\$500	14	\$7,000
Cultured Pearl License	\$1,000	1	\$1,000	0%	\$1,000	1	\$1,000
Commercial Caviar Fish Permit, Supplemental	N/A	N/A	N/A	N/A	\$1,000	55	\$55,000
Nonresident Commercial Caviar Fish Permit, Supplemental	N/A	N/A	N/A	N/A	\$1,500	0	\$0
Resident Wholesale Caviar Dealer	N/A	N/A	N/A	N/A	\$500	8	\$4,000
Nonresident Wholesale Caviar Dealer	N/A	N/A	N/A	N/A	\$1,000	0	\$0

Another proposal is the implementation of an electronic commercial mussel harvest receipt system to replace TWRA’s current paper receipt system. According to management, this will save TWRA approximately \$40,000 per year in direct data entry cost. Wholesale mussel dealers would need a personal computer with an Internet connection to electronically enter their mussel purchase transactions via the commercial mussel harvest web page. The system would provide each dealer with his own detailed transaction reports, automatically calculate the shell fee due to TWRA, and deduct the fee from the designated business bank account by the 15th of

the following month. In addition to the cost savings of data entry, the electronic receipt would allow timelier tracking of harvest activity. The mussel program coordinator would receive monthly detailed harvest reports, which are not available under the current system until six to eight months after the end of the year.

The commercial musseling program has taken steps to reduce the cost of its program. Since 1998, the mussel program coordinator position has been partially funded by the Endangered Species (Section 6 USFWS funds) grant funding for at least 40 days per year. For fiscal year 2004, the commercial mussel coordinator spent 38 days on the Multi-State Endangered Species project. The cost was \$10,957, and 75% of the cost was provided from a federal Endangered Species grant. In 2000, the full-time technician position was reduced from 240 to 40 days a year and moved to the Nashville Fish Division office, where it is now supported by the statewide reservoir program. All of these proposals and changes were in an effort to reduce the costs of both programs.

It appears that TWRA has taken steps to reduce expenditures associated with the commercial musseling and fishing programs. However, the steps have not been great enough to allow the programs to break even. Additionally, commercial fishers and musselers may find it cheaper to conduct their business in other states by purchasing non-resident licenses. For example, Tennessee residents, after the fee increase, would save \$182 purchasing commercial fishing licenses in Georgia or \$400 purchasing commercial musseling licenses in Kentucky compared to what they would pay in Tennessee.

Recommendation

Management should analyze the programs to determine what other measures can be taken to reduce the costs. Management should also monitor commercial license revenues to determine whether fee increases cause dramatic changes in the population of commercial fishers and musselers licensed in the state, such as commercial fishers conducting business in other states with significantly cheaper license fees.

Management's Comment

We concur. As noted in the report, TWRA recently increased the fee for most types of commercial licenses. We anticipate that this will not generate enough revenue to equal commercial fishing and musseling expenditures. We will continue to seek ways to reduce expenditures and increase revenues.

2. TWRA still does not have an adequate, reliable funding source for non-game and endangered species programs

Finding

Revenues derived from the sale of hunting and fishing licenses continue to subsidize TWRA's funding for non-game and endangered species programs. This is a repeat finding from the March 2000 Performance Audit of the Tennessee Wildlife Resources Agency (TWRA). At that time, auditors found that hunting and fishing license revenue was the primary source of funding for the non-game and endangered species programs. Therefore, auditors recommended that TWRA work with the General Assembly and other interested organizations to establish an adequate and reliable funding source for non-game programs. Specifically, we recommended that TWRA should study the economic benefits of non-consumptive wildlife activities and present those studies to the General Assembly accompanied by a plan for allocating to the agency some portion of the revenues the state receives from those activities. In addition, we recommended that TWRA study various alternative revenue sources and develop proposed legislation that would allow the agency to access the revenue sources. We recommended that TWRA management should monitor the status of federal legislation, such as the Conservation and Reinvestment Act (CARA), that would ensure, if it passes, that the agency will have the matching funds to obtain the additional federal funds. Finally, we recommended that TWRA should monitor the sale of bluebird license plates to ensure the agency receives the correct amount of revenue. Agency management concurred and stated that they were pursuing many of the audit's recommendations, including working with legislative committees to address state funding, looking for alternative funding sources, and working to get dedicated federal funding.

TWRA management states that it has studied the economic benefits of both consumptive and non-consumptive wildlife activities. In 2002, the Tennessee Wildlife Resources Commission (TWRC) was briefed by a representative of the Virginia Department of Game and Inland Fisheries on a successful funding initiative. TWRA staff developed an internal document that outlined a similar plan for Tennessee. However, the staff have not presented this to the legislature for additional funding. The commission approved a proposal to implement a fee for off-highway vehicles and horseback riders at Royal Blue and Sundquist Wildlife Management Areas. In 2001, the commission reviewed 14 alternate revenue sources, but they chose not to pursue any of the new sources, instead focusing on obtaining legislative approval to set fees for hunting and fishing licenses. In 2004, the agency received authorization to set license fees, and the agency raised license fees and added some new licenses. A form of CARA did pass but at a lower funding level than originally proposed. As a result, TWRA receives approximately one million dollars per year under CARA. TWRA matched the federal funds from CARA with funds from the existing budget and has continued to monitor the sale of the bluebird license plates.

Funding Sources

Revenue from the sale of hunting and fishing licenses continues to be the primary source of funding for the non-game and endangered species programs. (Similar concerns were raised in the 1988, 1995, and 2000 performance audits of the agency.) Other funding sources are the federal endangered species funds (Section 6 grants), State Wildlife Grants (SWG), Landowner

Incentive Program funds (LIP), Wildlife Conservation and Restoration Program funds (WCRP), and interest earned on the sale of watchable wildlife license plates. The revenue sources for fiscal years ended June 30, 2001, through June 30, 2004, are illustrated in Table 6 below in dollar amounts.

Table 6
Non-Game and Endangered Species Programs
Funding Sources for FY 2001-2004

Funding	2001	2002	2003	2004	Total
Hunting and Fishing Dollars	\$514,948	\$431,460	\$762,786	\$1,388,814	\$3,098,008
Federal Funding	\$325,242	\$289,275	\$504,752	\$633,275	\$1,752,544
Other Funding	\$4,486	\$132,410	\$106,787	\$24,675	\$268,358
Total	\$844,676	\$853,145	\$1,374,325	\$2,046,764	\$5,118,910

It is evident that the majority of funds are derived from the sale of hunting and fishing licenses. Table 7 displays the dollar amounts as percentages for fiscal years 2001-2004.

Table 7
Non-Game and Endangered Species Programs
Funding Sources for FY 2001-2004

Funding	2001	2002	2003	2004	Total
Hunting and Fishing Dollars	61.0%	50.6%	55.5%	67.9%	60.5%
Federal	38.5%	33.9%	36.7%	30.9%	34.2%
Other	0.5%	15.5%	7.8%	1.2%	5.2%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

Funding Sources of Surrounding States

Auditors reviewed funding sources for non-game and endangered species programs in surrounding states to determine possible funding options for Tennessee. Most rely on hunting and fishing licenses, private donations, and Section 6 grants or other federal funds as revenue sources. Commission members and agency management have discussed other potential funding options for Tennessee but have not brought any formal proposals to the commission. Several states receive funding from other sources. The alternate funding sources for 12 states with readily available funding information are listed in Table 8.

**Table 8
Other States' Non-Game and Endangered Species Revenue Sources**

	Lottery Proceeds	Conservation Sales Tax	General Fund Appropriations	Donations/ Fundraisers	State Income Tax Check-Off Program	Wildlife Resources License Plates	Retail Sales	Sales Tax on Hunting, Fishing, and Outdoor Equipment Related to Wildlife Activity
Alabama				√	√			√
Arizona	√							
Arkansas		√						
Colorado	√							
Georgia			√	√	√	√	√	
Illinois			√					
Kentucky				√	√			
Minnesota	√							
Mississippi		√	√	√	√	√		
Missouri		√						
North Carolina				√	√	√		√
Tennessee				√		√		
Virginia				√	√	√	√	√

Recommendation

The Tennessee Wildlife Resources Agency (TWRA) continues to finance a substantial portion of the non-game programs with revenue from the sale of hunting and fishing licenses, and current funding sources appear to be inadequate. TWRA should continue to work with the General Assembly and other interested organizations to establish an adequate and reliable funding source for non-game programs. The agency should also continue to study the economic benefits of non-consumptive wildlife activities and present those studies to the General Assembly accompanied by a plan for allocating to the agency some portion of the revenues the state receives from those activities. The agency should further study various alternative revenue sources and develop proposed legislation that would allow the agency to access the revenue sources. Finally, it should develop strategies for implementing the viable funding solutions that are selected.

Management's Comment

We concur. As noted in the report, TWRA has continued to seek alternate funding sources for non-game and endangered species. Federal funding has increased for these programs, but we still lack an adequate source for the required match.

3. Weaknesses exist in TWRA’s conflict-of-interest policy

Finding

TWRA’s conflict-of-interest policy does not require commission members to file annual disclosure statements or recuse themselves from proceedings when conflicts arise.

The 2000 Performance Audit of TWRA found that there was no conflict-of-interest policy for commission members. Since September 28, 2000, TWRA has maintained a conflict-of-interest policy, which incorporates the provisions of Section 12-4-101, *Tennessee Code Annotated*, mainly dealing with contracts. The purpose of this policy is “to assure that the individual interests of the Commission members do not conflict with their responsibilities to the TWRA.” The policy further states that “the basic underlying principle in conflict of interest is that the Commission members should disclose any activity, investment, or interest that might reflect unfavorably upon the Commission or agency.” TWRA defines a conflict of interest as

a circumstance in which a Commission member’s individual interest impairs or impedes, or gives the appearance of impairing or impeding, his or her ability to make full, unbiased decisions or to provide full, unbiased service to the Commission.

Although TWRA does have a policy, it does not provide guidance for disclosures, either written or verbal. There is currently no provision requiring written annual disclosures or verbal acknowledgement of the conflict during commission proceedings. Guidance on disclosures should prohibit members from participating in discussions and voting on the conflicting matter. No statute requires written disclosure; however, without a means of identifying potential conflicts of interest and discussing and resolving them before they have an impact on decisions, commission members could be subject to questions concerning impartiality and independence. Conflict-of-interest disclosures are designed to ensure that the public’s interest is protected and that individuals who make key decisions about the agency’s operations are independent from the other involved parties. Disclosure of financial interests, prior and current employment, employment of immediate family members, and other matters that may influence commissioners’ decisions helps to ensure that commission members are acting on the state’s behalf. Also, disclosure of such matters would assist the commission in determining when members should recuse themselves from commission proceedings.

Recommendation

The commission should expand its current policy to require commissioners to file annual written disclosures acknowledging that they have read the conflict-of-interest policy and they have disclosed in writing “any activity, investment, or interest that might reflect unfavorably upon the Commission or agency.” Commissioners should also be required to update disclosures whenever a possible conflict occurs. Moreover, the policy should provide guidance to

commission members regarding additional verbal disclosures during commission proceedings. The Executive Director should ensure that commissioners submit written comprehensive conflict-of-interest statements in a timely manner, and commission members should recuse themselves from commission business as warranted.

Management's Comment

We concur. An expansion of the conflict-of-interest policy to clarify Commissioners' responsibilities is warranted.

4. TWRA oversight and controls over cooperative farming contracts need improvement

Finding

In the 2000 TWRA performance audit, we reported that the Central Office staff did not maintain copies of all cooperative farming contracts and bid paperwork, as required by internal field orders, and were not always notified of contract changes. Management concurred, stating that new procedures would require that all information regarding cooperative farming contracts be in the Central Office prior to obtaining the Executive Director's signature on contracts. However, TWRA's Central Office staff still does not maintain copies of all cooperative farming contracts and bid paperwork as required by the State Building Commission.

TWRA contracts with farmers to raise crops on agency properties, thereby benefiting the farmers, the agency, wildlife, and hunters. In some instances, the farmers pay, at least in part, through in-kind services such as leaving crops for wildlife or building roads, culverts, or drainage ditches.

Regional and area wildlife managers decide the terms of multiyear cooperative farming contracts and conduct the bid process based on Department of Finance and Administration and State Building Commission (SBC) procedures, included as Attachment 4 to the SBC Bylaws. (Instead of requiring each contract to be submitted to the SBC for approval, the SBC sets out procedures that TWRA must follow for crop leasing in Attachment 4.) Wildlife managers are also responsible for contract monitoring and enforcement. The regional offices also number the contracts according to TWRA field orders. The SBC procedures for TWRA crop leases require that the TWRA Wildlife Management Area staff and TWRA central office staff maintain written records showing a minimum of

1. an affidavit that the advertising of the availability of the land for lease was published,
2. identification of the successful bidder,

3. listings of the amounts of various bids in like units (percentage of crop/dollars),
4. how much crop and dollars were received by the lessee at harvest,
5. records of any personal injury or property damage incidents, and
6. a list of leased property showing all leases broken down into all categories.

We requested from the Central Office staff a listing of all cooperative farming contracts currently in effect during calendar year 2004. We also requested listings from each of the four regions and matched those listings to the Central Office listing. We found that 41 of the contracts listed in the regions were not listed on the Central Office listing. We requested these 41 files from the Central Office staff. A total of 21 lease contracts were provided for our review. According to staff, 17 of these were deleted and no longer in effect, and one remaining contract was not active during 2004. Also, two contracts were actually combined with other contracts we reviewed and therefore were not separate contacts available for review. Of the 21 Central Office contract files we reviewed, 9 of 21 (43%) lacked the proper signatures and/or notary to complete the contract. We also found that 18 of the 21 files (86%) did not contain information on bids submitted other than that of the winning bid, and 12 of 21 (57%) did not contain advertising affidavits. Without information on contracts, the chief of the Real Estate office cannot effectively oversee the process to ensure that contract provisions are reasonable. In addition, a lack of proper oversight provides increased opportunity for regional wildlife officers to enter leases without the knowledge of the TWRA Central Office. Furthermore, due to non-compliance with SBC rules and regulations, it could be possible for the SBC to revoke the procedures TWRA must follow in the crop leasing process and require TWRA to have SBC approval of all leases. The Central Office should make every effort to maintain available information as required by the SBC.

Recommendation

TWRA's Central Office should take measures to ensure that all cooperative farming contract information is available in the Central Office and that the appropriate parties sign the contracts, including the Executive Director. It may be beneficial for the Central Office to assign contract numbers, rather than regional offices, to aid in maintaining an accurate list of active crop lease contracts. Additionally, the Central Office should take measures to ensure TWRA meets State Building Commission requirements, including having the agency's internal auditor monitor compliance and report the results to management and the building commission. If this problem continues, the State Building Commission should consider revising its procedures to require its approval of every cooperative farming contract.

Management's Comment

Tennessee Wildlife Resources Agency comment:

We concur. It should be noted that we have never identified a problem with conducting fair and procedurally correct bidding for farming contracts. We will strive to improve our central office record keeping.

Chief Staff Officer, State Building Commission, comment:

We have no reason to dispute your findings and, therefore, we concur. The State Building Commission has established a Policy and Procedures for crop leases entered into by TWRA. No procedures are in place to verify compliance. I am prepared to recommend to the State Building Commission that they adopt a policy revision requiring TWRA to submit, for their review, an annual report. This report would require documentation of the leases entered into for the year by TWRA and that they have complied with the SBC procedures regarding bidding, advertising, insurance, and other such requirements of SBC policy.

5. TWRA still has no policy to regularly monitor TWRA-owned land for boundary encroachments by the public

Finding

We noted in an observation in the 2000 performance audit that TWRA's boundary marking and encroachment problems vary by region. We suggested that TWRA management emphasize obtaining accurate, legal surveys of all lands under the agency's control and should establish a policy for regularly monitoring and reestablishing boundary markings. However, TWRA has made no progress since the 2000 Performance Audit of the agency and currently has no policy to regularly monitor boundary encroachments of TWRA-owned land.

According to staff, TWRA surveys and marks all lands as acquired, but not lands donated to the agency. We spoke with the Attorney General's staff and determined that when lands are donated, they are generally accompanied by a survey, and therefore another survey is not required. Overall, the agency still has no policy for regularly monitoring and reestablishing boundary markers across the state.

According to staff interviewed, TWRA generally focuses on boundary lines and markings only when a dispute arises with neighboring property owners. In addition, the division depends on cursory reviews made by wildlife officers while they are in the field. This does not appear to be an effective method to identify encroachments; therefore, instances of harvesting state-owned timber, grazing cattle on TWRA-owned land, or even blocking public access could go unnoticed.

Encroachment of TWRA property is a frequent problem although, according to staff, the agency generally tries to work out mutually acceptable resolutions with the landowner, which TWRA presents to the Attorney General's Office for approval. The agency forwards all unresolved cases to the Attorney General for legal action as required by Section 8-6-301, *Tennessee Code Annotated*. As of September 17, 2004, known encroachments on TWRA properties included the following:

- **Douglas Lake (Sevier County)** – A driveway located on this tract crosses state land. The driveway owner also has a floating boat dock attached to state land. Staff reviewed and verified these encroachments in August 2004. A letter was sent to the landowner stating that the encroachments must be removed by December. Other problems on this tract include a landowner placing flower beds and a stairway to the lakeshore across state land. There is the possibility of a mapping error or a conflict of deeds; therefore, the agency has sent no letter regarding these encroachments.
- **Ft. Patrick Henry Lake (Sullivan County)** – A house was built half on state land. This encroachment was recognized in 2000. A survey by a TWRA crew and a private survey company verified the encroachment. The original land owner who subdivided the land was in error and provided adjacent land for exchange to correct the problem. An exchange transaction is now with a closing attorney, and the landowner at fault is paying all costs involved.
- **Boone Lake (Washington County)** – An encroachment of a trailer and landscaping was identified in the early 1990s. TWRA sent a request to the Attorney General's Office in 1993 for legal action. There have been several postponements, and the encroachment is currently awaiting a court date.
- **Mt. Roosevelt WMA (Roane County)** – This encroachment involved the cutting of state trees, fencing state land, and grazing cattle on state land. TWRA became aware of this encroachment in the early 1990s. A survey crew visited the site in 1992 to verify property lines. This encroachment is now at the Attorney General's Office and TWRA is preparing a response to a question from the defendant's attorney.
- **Reelfoot Lake (Obion and Lake Counties)** – There are multiple encroachments identified such as illegal docks, failure to pay yearly Lakeshore Use Permits, and fences blocking public access. Currently, TWRA Real Estate and Forestry Divisions, as well as the local wildlife manager, are identifying all the problems. As of May 5, 2005, TWRA staff stated that property surveys are required to determine whether some structures are encroaching state-owned land. It is unclear at this time when the surveys will be completed, as the surveyor is involved with lawsuits regarding Reelfoot Lake scheduled for U.S. District Court July 14, 2005. When staff identifies all problems, it is up to the Executive Director to decide what actions TWRA will take.

Without consistent monitoring practices, TWRA is at risk of losing valuable assets due to encroachments such as timber harvesting and cattle grazing. Due to limited staff, TWRA should

explore alternatives to physical surveying, including current data access and information maintained by other state agencies. For example, the Geographic Information System (GIS) Division already works with the U.S. Fish and Wildlife Service to obtain aerial and satellite images. TWRA could explore how this service could be used to further monitor boundaries. Additionally, the Tennessee Department of Transportation conducts aerial photography surveys. TWRA should consider exploring the option of partnering with TDOT to obtain aerial photographs of TWRA lands. These photographs could likely be paired with TWRA GIS boundary maps to analyze and identify sensitive areas, where valuable resources, such as timber, could be consumed or stolen by the public, to concentrate physical monitoring efforts. By not having this type of process in place, TWRA could lose habitat necessary to achieve the agency's mission to preserve, conserve, protect, and enhance the fish and wildlife of the state and their habitats for the use, benefit, and enjoyment of the citizens of Tennessee and its visitors.

Recommendation

TWRA should identify alternative boundary encroachment monitoring processes by analyzing current available resources such as information obtainable from the U.S. Fish and Wildlife Service and TDOT. TWRA should implement any cost-effective measures to increase monitoring of TWRA-owned lands to help identify and reduce encroachments and unauthorized resource consumption.

Management's Comment

We concur. We will continue to evaluate the costs and benefits of various methods of monitoring our boundaries.

6. Tennessee still does not have a boat titling law

Finding

Tennessee still does not have a boat titling law despite years of effort and several failures to pass proposed legislation.

The 2000 Performance Audit of the Tennessee Wildlife Resources Agency (TWRA) noted that Tennessee's lack of a boat-titling law increases the vulnerability of consumers, lending institutions, and insurance companies to boat theft and insurance fraud, and hinders TWRA's and other law enforcement agencies' ability to investigate boat theft.

The subject of titling boats in Tennessee has been discussed for more than a decade. The primary goal of titling is to establish ownership for the purpose of buying, selling, and obtaining

a “clear title” in acquiring a loan. Recovery of stolen boats and prosecution of boat thefts are easier if ownership is clear. Bills to require boat titling were introduced in the General Assembly in 1995, 1997, and 1999, but none passed.

Senate Bill 1009 introduced in 1997, now Public Chapter 441, originally contained language to allow TWRA to develop rules and regulations for vessel and boat trailer titling, registration programs, and vessel operating licensing programs. However, amendments altered this legislation to only allow TWRA to study the feasibility of establishing a program for titling and registration of vessel and boat trailers and a program for licensure of vessel operators with a report due by January 1, 1998. TWRA established a Study Committee on Boat Titling that consisted of members from the TWRA, county clerks, the Department of Safety, insurance companies, the banking industry, marine sales, legislative staff, and the National Marine Manufacturers Association. The committee recommended moving forward with vessel titling under a revenue-neutral approach. They determined several benefits to boat titling:

- finance based on equipment rather than a personal loan,
- lower rates from financial institutions,
- the lower cost of gaining a title compared to costs associated with filing the Uniform Commercial Code forms in place at the time,
- the ability to obtain preferred mortgage status,
- the deterrence of theft and aid in recovery, and
- reduced fraud.

Currently 34 states have some form of boat titling legislation. (See Map on page 31.) The National Insurance Crime Bureau reports that approximately 775 watercraft are stolen each month in the United States, costing their owners and insurance companies \$40 million annually. Like stolen motor vehicles, stolen boats are frequently sold to unsuspecting consumers. The bureau goes on to say that non-titling states create an increased opportunity for vessel insurance fraud and title fraud. Additionally, a 2000 National Association of State Boating Law Administrators memorandum sent to non-titling states noted that the “worst consequence of being a non-title state jurisdiction is the risk of becoming a dumping ground for fraudulent dealers, brokers, or customers.” It is also possible these types of issues could affect homeland security efforts. Therefore, the General Assembly may want to consider proposing boat titling legislation.

Recommendation

The General Assembly may wish to consider reviewing prior proposed boat titling legislation and fiscal notes as well as any information from interested parties, such as insurance companies, lending institutions, boat dealers, boat manufacturers, boaters, and the TWRA Boat Titling Study Committee. Based on this review, the General Assembly may wish to consider amending state law to require boat titling.

Management's Comment

We concur. We will continue to monitor legislative interest in a boat titling law.

7. TWRA has no written procedures for ongoing monitoring of REAL data reliability

Finding

TWRA has no written procedures for continually monitoring data reliability of the Remote Easy Access Licensing (REAL) system.

We interviewed the Management Systems Director and Director of Revenues/Sales to determine how TWRA ensures data reliability of the REAL system. We determined that although there is some data reliability test work, it is sporadic and lacks detailed written procedures to perform consistent reviews.

The Management Systems Director stated that testing is conducted when new modules, such as adding a license, come on-line. Test forms, which have specific conditions, edit checks, are used to conduct testing. However, this is the extent of testing in this area. The Revenue Division's role in ensuring data reliability centers on monitoring sales and matching revenues. There are several reports that the division monitors and some matches it conducts, but there are no policies and procedures in place to ensure the consistency of monitoring and matching practices.

Based on a review of the newest Request for Proposal for the REAL system, data reliability affects the accomplishment of several objectives. For Objective 1.1.2, "maintain and improve natural resource management," one initiative is to maintain an accurate customer database. Also, an initiative for Objective 1.1.4, "maintain and improve license management," is to improve license data collection and marketing of license information. A lack of consistent data reliability test work will affect TWRA's attainment of these objectives. Without consistent testing, TWRA cannot ensure the accuracy of its customer database and will therefore hinder any direct marketing efforts to specific license holder classes.

Recommendation

Management should develop and implement written procedures detailing consistent data reliability testing to ensure the accuracy of data and to aid in achieving program goals.

Management's Comment

We partially concur. We do not have a separate procedures manual for monitoring REAL, but many steps are taken in developing the software to insure data reliability. For example, if someone files a change-of-address form with the post office we will capture that information in an update that is conducted monthly. There are also safeguards to prevent the public from making changes to our data.

8. TWRA's Internal Auditor should report to the Executive Director

Finding

The 2000 Performance Audit of the Tennessee Wildlife Resources Agency found that the agency did not have an internal auditor to monitor the agency's internal controls. The agency had a staff person classified as an auditor, but the auditor reported directly to the Fiscal Director, rather than the Executive Director or the commission, and had duties consisting primarily of accounting tasks. The audit recommended the agency implement an internal audit function to monitor internal controls and recommend changes to help safeguard agency assets and ensure compliance with laws and regulations. The audit also recommended that the internal auditor report to the Executive Director or the Tennessee Wildlife Resources Commission. Agency management concurred in part with the finding. Management stated that they had established an internal auditor position but did not think the position should report directly to the Executive Director.

Currently, TWRA has an employee classified as an Auditor 3. This classification states that "an employee in this class leads or supervises a small team of professional auditors in performing financial, compliance, operational and/or program audits." An example of the responsibilities listed in the classification was that the Auditor 3 "leads in preparing audit narrative reports, work papers and other supporting financial documentation in order to identify legal, financial and/or administrative problems or discrepancies and recommend methods for improvement; reviews audit reports submitted by subordinate auditors for completeness, mathematical accuracy, consistency, and conformance to established audit procedures and practices."

The internal auditor reports to the Federal Aid program director. The internal auditor performs some routine audit work but stated that much of her responsibility centers on preparing documentation for the Federal Aid program in relation to information reporting for federal grants. The internal auditor currently performs the following functions related to internal auditing:

- auditing gun and ammunition inventories,

- auditing cash collected in TWRA regional offices,
- reviewing equipment inventory and transfer timeliness,
- conducting onsite reviews of lake concessionaire operations,
- conducting properties/crop lease reviews to ensure information gets into files,
- reviewing reports on specialty license plates,
- reviewing all payments TWRA should receive from the USDA to determine that TWRA did receive the revenue, and
- reviewing the most recent REAL Request for Proposal and design document.

The above functions are consistent with the classification description. However, the internal auditor has a number of responsibilities that appear unrelated to internal audit functions. These functions do not fit with duties defined in the classification description as they are directly related to securing federal funding rather than auditing. For example, the internal auditor compiles information needed to report to the federal government such as

- compiling information on the number of anglers and fishers from the agency's licensing system to aid in receiving federal funding;
- compiling indirect cost information essential for federal grant reimbursement;
- preparing the federal grants schedule, which involves a physical review of grant files; and
- working on payroll reallocation, extensive budget reports, and timekeeping for federal budget reports.

Since the internal auditor reports to neither the Executive Director nor the Tennessee Wildlife Resources Commission, but rather a program director, the auditor lacks organizational independence, a key element of an effective internal audit function. The Institute of Internal Auditors Standards for Professional Practice of Internal Auditing, standard 1110, states that "the chief audit executive should report to a level within the organization that allows the internal audit activity to fulfill its responsibilities." A review of all internal audits conducted since the auditor's employment in 2002 determined that there have been no internal audits of the Federal Aid Section. TWRA upper management could request an audit in this area, but due to the internal auditor's lack of independence with regard to this section, any such audits could be subject to question. Additionally, this reporting structure directly contributes to the internal auditor's time spent on non-audit functions. Since time spent on non-audit related activities decreases time spent on audit activities, this reporting structure potentially hinders the fulfillment of internal audit activity responsibilities.

Recommendation

TWRA should change the reporting structure of the internal auditor so that the auditor reports to the Executive Director.

Management's Comment

We concur in part. We agree that reporting directly to the Director would be an ideal situation if the Director were able to dedicate a sufficient portion of his time to the daily supervision of the Auditor. Internal audit reports and findings go to the Director's office, but supervision of the Auditor has always been by a Division Chief.

RECOMMENDATIONS

LEGISLATIVE

This performance audit identified the following areas in which the General Assembly may wish to consider statutory changes to improve the efficiency and effectiveness of the Tennessee Wildlife Resources Agency and the Tennessee Wildlife Resources Commission.

1. The General Assembly may wish to consider reviewing prior proposed boat titling legislation and fiscal notes as well as any information from interested parties, such as insurance companies, lending institutions, boat dealers, boat manufacturers, boaters, and the TWRA Boat Titling Study Committee. Based on this review, the General Assembly may wish to consider amending state law to require boat titling.

ADMINISTRATIVE

The following areas should be addressed to improve the efficiency and effectiveness of the Tennessee Wildlife Resources Agency's and the Tennessee Wildlife Resources Commission's operations.

1. Management should analyze the commercial fishing and musseling programs to determine what other measures can be taken to reduce the costs. Management should also monitor commercial license revenues to determine whether fee increases cause dramatic changes in the population of commercial fishers and musselers licensed in the state, such as commercial fishers conducting business in other states with significantly cheaper license fees.
2. TWRA should continue to work with the General Assembly and other interested organizations to establish an adequate and reliable funding source for non-game programs. The agency should also continue to study the economic benefits of non-consumptive wildlife activities and present those studies to the General Assembly accompanied by a plan for allocating to the agency some portion of the revenues the state receives from those activities. The agency should further study various alternative revenue sources and develop proposed legislation that would allow the agency to access the revenue sources. Finally, it should develop strategies for implementing the viable funding solutions that are selected.
3. The Wildlife Resources Commission should expand its current policy to require commissioners to file annual written disclosures acknowledging that they have read the conflict-of-interest policy and they have disclosed in writing "any activity, investment, or interest that might reflect unfavorably upon the Commission or agency." Commissioners should also be required to update disclosures whenever a possible conflict occurs. Moreover, the policy should provide guidance to

commission members regarding additional verbal disclosures during commission proceedings. Additionally, the Executive Director should ensure that commissioners submit written comprehensive conflict-of-interest statements in a timely manner. Commission members should recuse themselves from commission business as warranted.

4. TWRA's Central Office should take measures to ensure that all cooperative farming contract information is available in the Central Office and that the appropriate parties sign the contracts, including the Executive Director. It may be beneficial for the Central Office to assign contract numbers, rather than regional offices, to aid in maintaining an accurate list of active crop lease contracts. Additionally, the Central Office should take measures to ensure TWRA meets State Building Commission requirements, including having the agency's internal auditor monitor compliance and report the results to management and the building commission. If this problem continues, the State Building Commission should consider revising its procedures to require its approval of every cooperative farming contract.
5. TWRA should identify alternative boundary encroachment monitoring processes by analyzing current available resources such as information obtainable from the U.S. Fish and Wildlife Service and the Tennessee Department of Transportation. TWRA should implement any cost-effective measures to increase monitoring of TWRA-owned lands to help identify and reduce encroachments and unauthorized resource consumption.
6. Management should develop and implement written procedures detailing consistent data reliability testing for the Remote Easy Access License system to ensure the accuracy of data and to aid in achieving program goals.
7. TWRA should change the reporting structure of the internal auditor so that the auditor reports to the Executive Director.
8. The commission and TWRA management should review the requirements of the "State of Tennessee Audit Committee Act of 2005" to ensure that the commission is in compliance with the act.

**Appendix 1
Title VI Information**

All programs or activities receiving federal financial assistance are prohibited by Title VI of the Civil Rights Act of 1964 from discriminating against participants or clients on the basis of race, color, or national origin. In response to a request from members of the Government Operations Committee, we compiled information concerning federal financial assistance received by the Tennessee Wildlife Resources Agency (TWRA) and the agency's efforts to comply with Title VI requirements. The results of the information gathered are summarized below.

According to *The Budget: Fiscal Year 2005-06*, the TWRA was the recipient of \$16,450,800 in federal financial assistance during fiscal year 2004. The primary grant programs are Federal Aid in Wildlife Restoration, Federal Aid in Sportfish Restoration, Endangered Species, State Recreation Boating Safety Programs, and Hunter Education Programs. We determined that for fiscal year 2004, TWRA passed through \$188,140 in federal funding to 11 entities. (See Table 9.)

**Table 9
TWRA Federal Pass Through Funds
Fiscal Year 2004**

Organization	Federal Program	Federal Funds	Project
The Nature Conservancy	Wildlife Conservation and Restoration Program	\$6,600	Karst Habitats
TN Parks & Greenways Foundation	State Wildlife Grant -02	\$50,000	MS River Corridor
The Nature Conservancy	State Wildlife Grant -03	\$46,629	CWCS Planning
The Nature Conservancy	Endangered Species	\$263	Topminnow Habitat
Conservation Fisheries Inc.	Endangered Species	\$37,500	Rare Fish Propagation
University of Georgia	Endangered Species	\$5,698	Conasauga R. Habitat
Tennessee Tech University	Endangered Species	\$11,948	Blue Mask Darter
Tennessee Tech University	Endangered Species	\$4,759	Captive Mussels
University of Tennessee	Endangered Species	\$5,542	Tangerine Darter
Virginia Tech University	Endangered Species	\$12,250	Propagation of mussels and reintroduction of endangered mussels into Tennessee
Tennessee Tech University	Endangered Species	\$6,951	Topminnow Habitat

Based on the TWRA Title VI Civil Rights Implementation Plan for fiscal year 2005, the Chief of Planning and Federal Aid is ultimately responsible for implementing the agency's Title VI policies. TWRA submitted the 2005 and 2006 Title VI Civil Rights Implementation Plans timely to the Comptroller of the Treasury. According to the TWRA Title VI Civil Rights Coordinator, TWRA submits the same plan to the federal government.

Communication

TWRA provides notification of the agency's nondiscrimination policy on (1) signs displayed in prominent locations at all agency facilities and offices and (2) a nondiscrimination clause that appears in all publications and notices distributed to the general public. The name and address for filing complaints is included on all signs and publications. The following is an example of a notification clause:

Many TWRA programs receive federal aid in fish and/or wildlife restoration. Policies of the TWRA and regulations of the U.S. Department of the Interior prohibit discrimination on the basis of race, color, religion, national origin, age, sex, or handicap. If you believe that you have been discriminated against in any program, activity, or facility as described above, or if you desire more information, please write to the Office of Equal Opportunity, U.S. Department of the Interior, Washington, D.C. 20240.

TWRA does not have a Title VI staff; however, Title VI is a part of every administration, wildlife office, and federal program coordinator's responsibilities. Training is provided annually through written material and at in-service training.

Complaint Process

We reviewed TWRA's 2004 and 2005 Title VI Civil Rights Implementation Plans to determine the agency's complaint process. TWRA's Title VI Plan requires that all complaints received within regional offices, or by grant recipients, should be forwarded to the Federal Aid coordinator within 10 working days. A complaint will be accepted for processing provided it is within the purview of the civil rights legislation, submitted in writing, signed by the complainant or a representative, and is filed within 180 days of the alleged discriminatory act. The 180-day time frame may be waived by the Federal Aid coordinator when it can be substantiated that the complainant was not at fault in the delayed filing of the complaint. Upon receipt of the complaint in the Central Office, it will be reviewed, logged in the complaints tracking system, and acknowledged within 10 calendar days. In accordance with applicable covered acts, a complaint will be processed in its entirety within 180 calendar days of receipt.

According to the Title VI Plan, upon receipt and acceptance for processing, complaints should be categorized into one of six groups: (1) Title VI (race, color, national origin), (2) Section 504 and ADA (disability), (3) Age Discrimination Act, (4) Multiple, (5) Program, and (6) Injury. Complaints filed alleging sex discrimination will be processed under the program category. The Federal Aid coordinator will determine the jurisdiction and appropriate categorization of all complaints. Multiple complaints are processed by the agency with dominant

jurisdiction over the reported issue(s). All complaints received and not under the agency's jurisdiction will be forwarded to the appropriate agency within five working days of receipt.

The Federal Aid coordinator will determine complaints to be investigated and ensure investigation within 60 calendar days of receipt. The investigation should consist of an in-depth interview with the complainant, the respondent, and any other officials as deemed appropriate by the investigator. Per the Federal Aid coordinator, as of October 2004, there have been no Title VI-related complaints.

Contracts

As of June 16, 2004, TWRA had 232 contracts in place totaling \$23,532,628. Of these contracts, 30 vendors held 62 contracts (27%) that were over \$100,000 and accounted for \$20,985,529, or 89% of total contracts. (See Table 10.) Information provided by TWRA does not detail the ethnicity of vendors. The vendors on this list that are registered with the Tennessee Department of Finance and Administration were not classified.

Table 10
TWRA Contracts Over \$100,000
As of June 16, 2004

Vendor	Amount
Central Bank	\$10,000,000
Renaissance Center	\$1,350,000
Progress Printing	\$900,676
TWRA Foundation	\$800,000
University of Tennessee	\$798,000
Sportsman's Wildlife Foundation	\$750,000
Tennessee Conservation League	\$750,000
Tennessee Technological University	\$628,232
USDA Forest Service	\$560,000
Edward F. Poolos	\$402,500
Delegated Purchase Authority*	\$369,200
Champion International Corp	\$310,000
Denny's Lawn Care	\$287,020
Conservation Fisheries	\$250,000
Nature Conservancy	\$230,678
Liberty Press	\$229,140
Safety Systems Corp	\$226,030
USDA Soil Conservation	\$210,320
Ducks Unlimited	\$200,000
USFWS- Dale Hollow	\$200,000
Georgia Forestry Commission	\$199,735
Miami Systems Corp	\$199,289
Brandon Suggs	\$190,200

Vendor	Amount
Carrier Corporation	\$150,000
Circle C Fisheries	\$149,250
Virginia Tech	\$138,750
Identity Uniforms & Apparel	\$138,040
Zeigler Brothers	\$136,369
University of Georgia	\$128,360
Nelson & Sons	\$103,740

*Delegated purchase authority can be used for purchases up to \$5,000 or for the repair of marine equipment.

The Tennessee Wildlife Resources Commission is an 11-member commission appointed by the Governor. All are white and there is one female. (See Table 11.)

Table 11
Tennessee Wildlife Resources Commission
Gender and Ethnicity Summary
As of April 2005

Commissioner	Gender	Ethnicity
R.B. "Buddy" Baird	Male	White
Mike Chase	Male	White
Johnny Coleman	Male	White
William Cox	Male	White
Thomas Edwards	Male	White
Mike Hayes	Male	White
Tom Hensley	Male	White
Gary Kimsey	Male	White
Boyce Magli	Male	White
Jeanette Rudy	Female	White
Hugh Simonton	Male	White

**Staff of the Tennessee Wildlife Resources Agency by Title, Gender, and Ethnicity
As of September 2004**

Title	<i>Gender</i>		<i>Ethnicity</i>					
	<u>Male</u>	<u>Female</u>	<u>Asian</u>	<u>Black</u>	<u>Hispanic</u>	<u>Indian</u>	<u>White</u>	<u>Other</u>
Account Clerk	1	15	0	0	0	0	16	0
Accounting Technician 1	0	6	0	0	0	0	6	0
Accounting Technician 2	1	1	0	0	0	0	2	0
Administrative Services Assistant 2	0	1	0	0	0	0	1	0
Administrative Services Assistant 5	1	0	0	0	0	0	1	0
Administrative Services Director 1	0	1	0	0	0	0	1	0
Administrative Secretary	0	17	0	0	0	1	16	0
Aircraft Lead Pilot	0	1	0	0	0	0	1	0
Attorney 3	0	1	0	0	0	0	1	0
Audio Producer	1	0	0	0	0	0	1	0
Auditor 3	0	1	0	0	0	0	1	0
Bindery Worker 1	0	2	0	0	0	0	2	0
Building Maintenance Worker 1	1	0	0	0	0	0	1	0
Building Maintenance Worker 2	2	0	0	0	0	0	2	0
CADD Technician 3	1	0	0	0	0	0	1	0
Clerk 1	1	2	0	0	0	0	3	0
Clerk 2	2	3	0	0	0	0	5	0
Clerk 3	1	7	0	0	0	0	8	0
Computer Operations Supervisor	0	1	0	0	0	0	1	0
Communications Dispatcher 2	9	5	0	1	0	0	13	0
Custodial Worker 1	0	3	0	0	0	0	3	0
Data Processing Operator 1	0	5	1	3	0	0	1	0
Data Processing Operator 3	0	1	0	1	0	0	0	0
Data Processing Operations Supervisor	0	1	0	0	0	0	1	0
Distributed Computer Operator 2	1	1	0	0	0	0	2	0
Distributed Programmer/Analyst 2	0	1	0	0	0	0	1	0
Distributed Programmer/Analyst 3	0	1	0	0	0	0	1	0
Distributed Programmer/Analyst 4	0	1	0	1	0	0	0	0
Distributed Programmer/Analyst Supervisor	0	1	0	1	0	0	0	0
Executive Administrative Assistant 3	1	0	0	0	0	0	1	0
Executive Secretary 2	0	2	0	0	0	0	2	0
Executive Secretary 3	0	1	0	0	0	0	1	0
Facilities Manager 1	1	0	0	0	0	0	1	0
General Counsel 2	1	0	0	0	0	0	1	0
GIS Technical Manager 1	0	1	0	0	0	0	1	0
Graphic Designer 1	1	0	0	0	0	0	1	0
Information Resource Support Specialist 2	1	0	0	1	0	0	0	0
Information Resource Support Specialist 3	2	3	0	1	0	0	4	0
Information Resource Support Specialist 4	2	0	0	0	0	0	2	0

Title	<i>Gender</i>		<i>Ethnicity</i>					
	<u>Male</u>	<u>Female</u>	<u>Asian</u>	<u>Black</u>	<u>Hispanic</u>	<u>Indian</u>	<u>White</u>	<u>Other</u>
Information Resource Support Specialist 5	1	0	1	0	0	0	0	0
Information Systems Analyst 4	1	0	0	0	0	0	1	0
Information Systems Consultant	1	1	0	0	0	0	2	0
Information Systems Manager 1	1	0	0	0	0	0	1	0
Laborer	0	1	0	0	0	0	1	0
Legal Assistant	0	1	0	0	0	0	1	0
Mail Clerk	1	0	0	0	0	0	1	0
Mail Technician 1	1	0	0	1	0	0	0	0
Offset Press Operator 1	2	0	0	0	0	0	2	0
Operations Specialist 2	1	0	0	0	0	0	1	0
Personnel Analyst 2	0	2	0	0	0	0	2	0
Personnel Manager 1	0	1	0	0	0	0	1	0
Personnel Technician 3	0	1	0	0	0	0	1	0
Photo Machine Operator 2	1	0	0	0	0	0	1	0
Printing Services Admin Manager	1	0	0	0	0	0	1	0
Procurement Officer 1	0	1	0	0	0	0	1	0
Procurement Officer 2	1	0	0	0	0	0	1	0
Publications Editor 2	1	1	0	0	0	0	2	0
Radio Communication Technician 3	4	0	0	0	0	0	4	0
Radio Systems Analyst	1	0	0	0	0	0	1	0
Secretary	0	14	0	0	0	0	14	0
Transportation Assistant 2	1	0	0	0	0	0	1	0
Transportation Technician 1	2	0	0	0	0	0	2	0
Transportation Technician 2	1	0	0	0	0	0	1	0
Wildlife Resources Assistant Director	2	0	0	0	0	0	2	0
Wildlife Biologist 2	16	2	0	0	0	0	18	0
Wildlife Biologist 3	11	2	0	0	0	1	12	0
Wildlife Criminal Investigator	4	0	0	0	0	0	4	0
Wildlife Director	1	0	0	0	0	0	1	0
Wildlife Enforcement Assistant Manager	2	0	0	0	0	0	2	0
Wildlife Equipment Operator	19	0	0	0	0	0	19	0
Wildlife Equipment Operator Supervisor	5	0	0	1	0	0	4	0
Wildlife Education Program Coordinator	1	2	0	0	0	0	3	0
Wildlife Inof/Educ Assistant Director	1	0	0	0	0	0	1	0
Wildlife Info/Educ Director	1	0	0	0	0	0	1	0
Wildlife Information Specialist	4	0	0	0	0	0	4	0
Wildlife Manager 1	28	0	0	0	0	0	28	0
Wildlife Manager 2	36	0	0	0	0	0	36	0
Wildlife Manager 3	23	1	0	0	0	0	24	0
Wildlife Manager 4	11	0	0	0	0	0	11	0
Wildlife Manager 5	14	1	0	0	0	0	15	0
Wildlife Officer 1	189	5	0	0	0	1	193	0

Title	<i>Gender</i>		<i>Ethnicity</i>					
	<u>Male</u>	<u>Female</u>	<u>Asian</u>	<u>Black</u>	<u>Hispanic</u>	<u>Indian</u>	<u>White</u>	<u>Other</u>
Wildlife Officer 2	12	0	0	0	0	0	12	0
Wildlife Officer Supervisor	19	0	0	0	0	0	19	0
Wildlife Operations Specialist	1	0	0	0	0	0	1	0
Wildlife Safety Officer 1	2	0	0	0	0	0	2	0
Wildlife Safety Officer 2	1	0	0	0	0	0	1	0
Wildlife Technician 1	75	1	0	0	0	0	76	0
Wildlife Technician 2	35	1	1	0	0	0	35	0
<i>Totals</i>	566	124	3	11	0	3	673	0

**Appendix 2
TWRA License Sales
Fiscal Years 2000-2004**

	License Type #	2000	2001	2002	2003	2004
Total Licenses Sold		1,729,418	1,686,297	1,309,385	1,694,862	1,486,187
Resident Licenses						
Resident Combo Hunt/Fish	1	416,482	400,029	392,373	392,976	397,998
Resident Youth Hunt/Fish/ Trap	2	34,087	33,529	34,056	34,207	35,235
Resident Sportsman	4	61,073	63,685	64,298	64,591	63,842
Resident Waterfowl	5	11,357	11,453	10,286	9,662	9,703
Migratory Bird Certificate	6	280,334	337,756	-	207,302	187,546
Resident Big Game Gun	9	89,856	89,373	85,961	82,626	82,991
Resident Big Game Archery	10	27,707	26,125	24,444	23,281	23,496
Resident Big Game Muzzleloader	11	39,004	40,294	37,551	36,308	36,540
Resident Trapping	19	159	188	169	215	224
County Residence Fishing	20	22,124	19,991	19,735	20,479	20,343
Resident 1 Day Fishing	21	269,578	252,920	235,901	246,543	252,548
Resident Trout	22	60,786	58,103	56,236	56,003	57,709
Hunters For The Hungry	30	2,746	4,567	1,185	1,112	909
Tn Wildlife Foundation	31	-	3,519	2,616	2,337	1,996
Wildlife Public Access Fund	32	-	-	-	-	-
Boating Access Fund	33	-	-	-	-	-
Resident Royal Blue Rec. - Annual	35	-	-	68	66	44
Resident Royal Blue Rec. - Daily	36	-	-	811	1,048	987
NR Royal Blue Rec. - Annual	37	-	-	17	14	7
NR Royal Blue Rec. - Daily	38	-	-	94	173	193
Bartlett Annual Range Fee	40	-	-	2	1	2
Bartlett 1 Hr. Range Fee	41	-	-	237	284	471
Bartlett 2 Hr Ln-2 People	42	-	-	116	103	120
Bartlett Group Fee - 5 Hour	43	-	-	-	-	-
Bartlett Additional Hour - Group	44	-	-	-	-	-
Bartlett 1 Hr Classroom	45	-	-	4	-	-
Bartlett After Hour Facility	46	-	-	-	-	-
Annual Range User Adult	50	4	16	11	42	58
Annual Range User Youth	51	-	2,030	2	8	12
2 Hr Sevier Range Fee Adult	52	285	1	2,665	3,386	3,581
2 Hr Sevier Range Fee Youth	53	12	117	274	272	294
2 Hr Sriver Range Fee Adult	56	-	-	-	3,065	5,830
2 Hr Sriver Range Fee Youth	57	-	-	-	349	600
LBL Hunting Permit	60	622	-	2,066	2,047	2,126
LBL Hunt/Backwoods Camping	61	247	-	810	828	874
R/NR Bedford Lake 1 Day Fish	65	-	-	-	-	609
Resident Total		1,316,463	1,343,696	971,988	1,189,328	1,186,888
Non-Resident Licenses						
NR Jr Hunt/Fish (No Big Game)	70	5,944	5,683	5,283	5,481	6,250
NR Hunting, No Big Game	71	1,752	1,743	1,903	1,845	1,847
NR 7 Day Hunt No Big Game	72	3,936	4,607	4,363	4,586	4,616
NR Hunting All Game	73	7,151	7,537	8,087	8,198	9,313

	License Type #	2000	2001	2002	2003	2004
NR 7 Day Hunting All Game	74	3,041	3,284	3,584	3,711	3,774
NR Fishing, No Trout	76	45,197	46,514	47,977	48,842	50,384
NR 3 Day Fishing Not Trout	77	87,476	87,832	82,569	85,713	89,125
NR 3 Day Fish All Species	78	12,518	13,447	13,180	13,343	13,798
NR 10 Day Fishing Not Trout	79	25,556	23,864	23,667	24,525	25,065
NR 10 Day Fish All Species	80	1,793	1,772	1,851	1,903	1,953
NR Fishing, All Species	81	5,925	6,361	6,544	6,660	7,140
Non-Resident Total		200,289	202,644	199,008	204,807	213,265
WMA and Area Permit Licenses						
Reelfoot Preserve 3 Day	88	17,239	17,367	16,768	17,152	17,050
Reelfoot Preservation	89	9,237	10,010	11,514	11,632	11,828
Reelfoot Preserve 1 Day	90	10,538	11,715	10,671	11,335	11,187
WMA Waterfowl/Small Game	91	4,358	4,794	4,189	4,200	4,223
WMA 1 Day Waterfowl/Small Game	92	1,125	1,344	1,116	1,099	1,117
WMA Small Game	93	6,691	7,378	8,301	7,964	8,159
Big Game Nonquota/WMA/SS	94	26,108	27,159	26,607	27,900	-
Cherokee Wma Big Game Nonquota	95	4,151	4,358	3,980	3,730	-
3 Day Gatlinburg Trout	96	1,059	1,183	1,089	1,366	-
NR 1 Day Gatlinburg Trout	97	2,781	2,857	2,479	2,613	-
Tellico/Citico 1 Day Trout	98	23,006	21,467	18,953	19,908	-
1 Day Gatlinburg Trout	99	5,879	5,339	4,505	4,871	-
WMA and Area Permits Total		112,172	114,971	110,172	113,770	53,564
Miscellaneous Licenses						
Annual Commercial Fish Sr	100	15	45	54	44	43
Resident Commercial Fishing	101	466	486	379	397	392
Resident Commercial Fishing Helper	102	123	113	108	112	95
NR Commercial Fishing	103	7	14	4	5	4
NR Commercial Fishing Helper	104	-	1	-	-	-
Resident Commercial Musseling	105	392	207	200	290	327
Resident Commercial Musseling - Helper	106	15	-	-	-	-
NR Commercial Musseling	107	7	3	2	3	4
NR Commercial Musseling Helper	108	-	-	-	-	-
Cultured Pearl	109	1	1	3	2	1
Wholesale Fish Dealer	113	27	30	23	22	25
Wholesale Mussel Dealer	115	22	11	13	13	14
NR Fish Dealer	116	8	15	12	16	18
Resident Falconry General	117	7	6	7	8	12
Resident Fish Dealer	118	122	126	109	130	289
NR Trapping	120	5	8	8	8	8
Resident/NR Fur Buyer	121	14	15	21	19	18
Resident Falconry Apprentice	122	2	9	5	3	3
Resident Falconry Master	123	6	4	3	3	4
Wildlife Preserve Big Game	124	14	7	16	11	11
Wildlife Preserve Small Game	125	138	104	135	121	107
Elk Stamp	126	-	-	-	92	94
Waterfowl Collector Stamp	130	675	1,481	1,057	969	1,078
	131	-	-	-	-	30
Taxidermy	141	249	218	255	248	265
Animal Importation 1 Ship	149	51	47	58	61	61
Animal Importation Annual	150	37	32	37	40	33

	License Type #	2000	2001	2002	2003	2004
Permanent Exhibitor	160	22	11	14	14	13
Temporary Exhibitor	161	38	35	42	34	36
Resident Permanent Senior Citizen	165	1,413	579	21	1	4
Resident Permanent Senior Citizen	166	11,551	11,599	12,151	12,571	12,630
Annual Sr Sportsman Permit - Supplement	167	-	251	345	376	373
Annual Sr Sportsman Supplemental	170	14	7	7	7	5
Personal Possession/1 class/1 facility	171	-	-	-	-	-
Personal Possession 1 Class 1 Animal	172	267	204	227	249	241
Personal Possession 1 Class 2 Animal	173	-	2	3	1	1
Propagation Facility	174	110	92	136	130	128
Propagation Facility Class 2	175	69	71	80	73	67
Propagation Facility Class 1	176	2	-	-	-	-
Resident Wheelchair Hunt/Fish	189	89	105	91	94	93
Slat Basket Tag	190	91	62	54	56	55
TWRA State Lake 1 Day (future use)	191	64,026	-	-	-	-
TWRA State Lake Boat Rent	192	9,818	-	-	-	-
TWRA State Lake Fishing	193	1,284	-	-	-	-
Replacement License	194	8,881	8,494	9,155	12,226	9,847
Replacement License - \$1.00	195	-	-	2,545	-	2,644
Replacement License No-Charge	196	-	-	-	1,529	-
Resident Blind Fishing	197	32	39	38	29	32
Resident Disabled Veteran	198	259	297	481	504	483
Resident Mentally Challenged	199	125	155	128	120	110
TN Wildlife Magazine H.S. Instructor Comp	209	-	-	-	-	-
TN Wildlife Magazine (Free – Comp)	210	-	-	-	-	-
TN Wildlife Magazine 1 Year	211	-	-	-	1,291	-
TN Wildlife Magazine 2 Year	212	-	-	-	420	-
TN Wildlife Magazine 3 Year	213	-	-	-	516	-
Permanent Big Game Tag	301	-	-	-	-	-
Lifetime License Under 3 Years	401	-	-	-	2,772	-
Lifetime License Age 7-12	402	-	-	-	727	-
Lifetime License Age 13-50	403	-	-	-	288	-
Lifetime License Age 51-64	404	-	-	-	345	-
SR Citizen Lifetime	405	-	-	-	474	-
Lifetime License Age 3-6	406	-	-	-	147	-
Hunter Certification Card	500	-	-	190	2,571	2,772
Boat Original Thru 16 Feet 1 Year	711	-	-	-	8,449	-
Boat Original Thru 16 Feet 2 Year	712	-	-	-	5,618	-
Boat Original Thru 16 Feet 3 Year	713	-	-	-	10,334	-
Boat Original 16'1" To 25'11" 1 Year	721	-	-	-	7,124	-
Boat Original 16'1" To 25'11" 2 Year	722	-	-	-	5,034	-
Boat Original 16'1" To 25'11" 3 Year	723	-	-	-	9,015	-
Boat Original 26' To 39'11" 1 Year	731	-	-	-	636	-
Boat Original 26' To 39'11" 2 Year	732	-	-	-	360	-
Boat Original 26' To 39'11" 3 Year	733	-	-	-	580	-
Boat Original 40' And Over 1 Year	741	-	-	-	213	-
Boat Original 40' And Over 2 Year	742	-	-	-	120	-
Boat Original 40' And Over 3 Year	743	-	-	-	262	-
Boat Manufacturer Original 1 Year	761	-	-	-	14	-
Boat Manufacturer Original 2 Year	762	-	-	-	4	-
Boat Manufacturer Original 3 Year	763	-	-	-	4	-
Boat Dealer Original 1 Year	771	-	-	-	81	-

	License Type #	2000	2001	2002	2003	2004
Boat Dealer Original 2 Year	772	-	-	-	13	-
Boat Dealer Original 3 Year	773	-	-	-	50	-
Boat Renewal Thru 16' 1 Year	811	-	-	-	3,157	-
Boat Renewal Thru 16' 2 Year	812	-	-	-	2,329	-
Boat Renewal Thru 16' 3 Year	813	-	-	-	3,980	-
Boat Renewal 16' 1" To 25' 11" 1 Year	821	-	-	-	3,423	-
Boat Renewal 16' 1" To 25' 11" 2 Year	822	-	-	-	2,276	-
Boat Renewal 16' 1" To 25' 11" 3 Year	823	-	-	-	2,904	-
Boat Renewal 26' To 39' 11" 1 Year	831	-	-	-	385	-
Boat Renewal 26' To 39' 11" 2 Year	832	-	-	-	167	-
Boat Renewal 26' To 39' 11" 3Year	833	-	-	-	206	-
Boat Renewal 40' And Over 1 Year	841	-	-	-	253	-
Boat Renewal 40' And Over 2 Year	842	-	-	-	89	-
Boat Renewal 40' And Over 3 Year	843	-	-	-	125	-
Boat Renewal Thru 16' 1 Year	911	-	-	-	16,793	-
Boat Renewal Thru 16' 2 Year	912	-	-	-	9,169	-
Boat Renewal Thru 16' 3 Year	913	-	-	-	11,007	-
Boat Renewal 16' 1" To 25' 11" 1 Year	921	-	-	-	19,435	-
Boat Renewal 16' 1" To 25' 11" 2 Year	922	-	-	-	8,593	-
Boat Renewal 16' 1" To 25' 11" 3 Year	923	-	-	-	8,721	-
Boat Renewal 26' To 39' 11" 1 Year	931	-	-	-	1,319	-
Boat Renewal 26' To 39' 11" 2 Year	932	-	-	-	441	-
Boat Renewal 26' To 39' 11" 3Year	933	-	-	-	390	-
Boat Renewal 40' And Over 1 Year	941	-	-	-	598	-
Boat Renewal 40' And Over 2 Year	942	-	-	-	180	-
Boat Renewal 40' And Over 3 Year	943	-	-	-	186	-
Boat Duplicate Card Only	950	-	-	-	887	-
Boat Duplicate Card & Decals	955	-	-	-	965	-
Boat Card/Decal No-Fee	956	-	-	-	-	-
Boat Manufacturer Renewal 1 Year	961	-	-	-	435	-
Boat Manufacturer Renewal 2 Year	962	-	-	-	16	-
Boat Manufacturer Renewal 3 Year	963	-	-	-	8	-
Boat Dealer Renewal 1 Year	971	-	-	-	267	-
Boat Dealer Renewal 2 Year	972	-	-	-	51	-
Boat Dealer Renewal 3 Year	973	-	-	-	109	-
Miscellaneous Total		100,494	24,986	28,217	186,957	32,470
Total Licenses Sold		1,729,418	1,686,297	1,309,385	1,694,862	1,486,187