





United States Department of Agriculture  
Office of Inspector General  
Washington, D.C. 20250



DATE: September 21, 2018

AUDIT  
NUMBER: 33026-0001-41

TO: Annie Walker  
Director, Internal Control Division  
Office of the Chief Financial Officer

FROM: Gil H. Harden  
Assistant Inspector General for Audit

SUBJECT: APHIS—Final Action Verification—Wildlife Services—Wildlife Damage  
Management

The Office of Inspector General (OIG) completed a final action verification of all seven recommendations in our September 8, 2015 report, *APHIS Wildlife Services—Wildlife Damage Management* (Audit Report 33601-0002-41). Final action verification determines whether the final action documentation that the agency provides to the Office of the Chief Financial Officer (OCFO) supports the agency's management decision reached with OIG.<sup>1, 2</sup> Our objective was to determine whether the documentation that the Animal and Plant Health Inspection Service (APHIS) provided OCFO was sufficient to close the recommendations made in Audit Report 33601-0002-41.

In a memorandum dated September 13, 2016, OCFO reported to APHIS that it closed all seven recommendations, and we concur with this decision.

---

<sup>1</sup> *Final action* is the completion of all actions that management has concluded, in its management decision, are necessary with respect to the finding and recommendations included in an audit report. USDA Departmental Regulation 1720-001, 6g(1), Audit Follow-up and Management Decision (Nov. 2, 2011).

<sup>2</sup> *Management decision* is an agreement between agency management and OIG on the actions taken or to be taken to address a finding and recommendation cited in an audit report. The management decision must include the agreed-upon dollar amount affecting the recommendation and an estimated completion date, unless all corrective action is completed by the time agreement is reached. USDA Departmental Regulation 1720-001, 6i, Audit Follow-up and Management Decision (Nov. 2, 2011).

## Background

Our report, *APHIS Wildlife Services—Wildlife Damage Management*, made seven recommendations to APHIS to develop and implement procedures that require a second-party reviewer to sample and reconcile field specialists' logbook entries with corresponding Management Information Systems (MIS) entries.<sup>3</sup> APHIS also should enforce the requirement to renew Form 12s<sup>4</sup> at least every 5 years.

OIG and APHIS reached management decision on all seven recommendations in a memorandum dated September 11, 2015. The memorandum detailed what APHIS needed to implement in order achieve final action on the recommendations.

In accordance with USDA Departmental Regulation 1720-001, OCFO has the responsibility to determine final action for recommendations that have reached management decision.<sup>5</sup> As such, OCFO evaluates agency-provided documentation to support planned corrective actions and to determine if final action occurred.

## Scope and Methodology

The scope of this final action verification was limited to determining whether APHIS' plan of action for all of the recommendations in the subject report was completed in accordance with the management decisions reached on September 11, 2015. To accomplish our objective, we reviewed documentation that APHIS submitted to OCFO. We did not perform internal control testing or make site visits to determine whether the underlying deficiencies that were initially identified were corrected. In addition, we did not provide an opinion on the results of the implementation or effectiveness of each recommendation. As a result, this verification was not conducted in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States.

## Results of Final Action Verification

We determined that APHIS provided sufficient documentation to OCFO to close the seven recommendations we made in our September 8, 2015 audit report, *APHIS Wildlife Services—Wildlife Damage Management*. The following table summarizes the action APHIS took with respect to each recommendation.

We informed APHIS officials of the results of this final action verification.

---

<sup>3</sup> Audit Report 33601-0002-41, *APHIS Wildlife Services—Wildlife Damage Management*, Sept. 8, 2015.

<sup>4</sup> Form 12s are a permission document signed by a cooperator allowing Wildlife Services access to lands owned or controlled by the cooperator, and allowing the use of stipulated methods to address identified damage agent(s) in a Wildlife Services conducted activity. The signed Form 12 is sent to the State office for approval.

<sup>5</sup> USDA Departmental Regulation 1720-001, 7d(1–9), Audit Follow-up and Management Decision (Nov. 2, 2011).

Rec. No.	Recommendation	Action Taken
1	Remove MIS access privileges from non-Wildlife Service (WS) affiliated individuals.	APHIS provided a copy of Wildlife Services (WS) Directive 4.205, <i>Data and Activity Reporting</i> . <sup>6</sup> This directive addresses access privileges of non-WS-affiliated individuals and whether external party activities should be recorded in MIS. Specifically, Section 3d states, “Direct control activities conducted by non-WS personnel will not be entered into the MIS system. Other forms of information and data collected by non-WS personnel will not be entered into the MIS system, except in pre-approved situations. Exceptions to this policy require written approval by the Deputy Administrator or his/her designee.”
2	Determine whether external party activities should be recorded in MIS.	APHIS provided a copy of WS Directive 4.205, <i>Data and Activity Reporting</i> . This directive addresses access privileges of non-WS-affiliated individuals and whether external party activities should be recorded in MIS. Specifically, Section 3d states, “Direct control activities conducted by non-WS personnel will not be entered into the MIS system. Other forms of information and data collected by non-WS personnel will not be entered into the MIS system, except in pre-approved situations. Exceptions to this policy require written approval by the Deputy Administrator or his/her designee.”

---

<sup>6</sup> WS Directive 4.205 states that personnel are responsible for documenting all work activities conducted within their assigned areas in accordance with these policy guidelines. Work activities include direct management assistance and technical assistance. Types of documentation include: bi-annual reports, weekly reports to the President, informational notebooks, and MIS reporting. USDA APHIS, *Data and Activity Reporting*, WS Directive 4.205 (Sept. 30, 2015).

Rec. No.	Recommendation	Action Taken
3	Develop and implement procedures that require a second-party reviewer to sample and reconcile field specialists' logbook entries to the corresponding MIS entries.	<p>APHIS provided a copy of WS Directive 4.205, <i>Data and Activity Reporting</i>. The purpose of the directive is to ensure adequate documentation of WS program activities. Section 4 ("Implementation") paragraphs a, b, and c provide WS guidance for maintaining accurate MIS data as it pertains to WS Form 82, and supervisors' responsibility for reviewing and checking Form 82.</p> <p>APHIS provide a copy of an October 2, 2015 email with the subject line: "WS Directive 4.205, Data and Activity Report—New Procedures—Revised September 30, 2015." This email was sent to all WS staff regarding the revision and implementation of WS Directive 4.205.</p>
4	Establish a policy requiring a second-party review and sign-off on all Form 12 information in MIS.	APHIS provided a copy of a WS memorandum, <i>Attention to MIS Agreement Details</i> . <sup>7</sup> Paragraph 3 of the memorandum addresses the policy requiring a second-party review and sign-off on all Form 12s.
5	Ensure WS personnel are aware of and follow the policy to renew Form 12s at least every 5 years.	<p>APHIS provided a copy of WS Directive 4.130, <i>Information and Data Management and Security</i>.<sup>8</sup> Page 3 of the directive addresses the renewal of Form 12s at least every 5 years.</p> <p>APHIS also enclosed a copy of an email from the WS deputy administrator that was sent to all WS managers and supervisors. The email reasserted the WS policy requirement to renew Form 12 every 5 years and transmitted a copy of Directive 4.130.</p>

<sup>7</sup> USDA APHIS, *Attention to MIS Agreement Details* (Aug. 31, 2015).

<sup>8</sup> USDA APHIS, *Information and Data Management and Security*, WS Directive 4.130 (Aug. 29, 2011).

Rec. No.	Recommendation	Action Taken
6	Establish a process that will give employees a formal reminder of expiring Form 12s, and include more detailed procedures for the renewal of Form 12s.	APHIS had provided a copy of new guidance, <i>Attention to MIS Agreement Details</i> , <sup>9</sup> which details policy information concerning expiring Form 12. APHIS also has provided a copy of the modified <i>WS Information and Data Management Handbook</i> , which concerns data management. <sup>10</sup>
7	Ensure MIS can accurately track the 5-year life cycle of the Form 12 by including a “Form 12 signed date” field in MIS that cannot be changed.	APHIS provided a copy of a WS memorandum, <i>Attention to MIS Agreement Details</i> . <sup>11</sup> Paragraph 4 addresses the 5-year life cycle of Form 12, including the change to the signed date field.

cc:

Joan Conway, OIG Audit Liaison, APHIS

---

<sup>9</sup> USDA APHIS, *Attention to MIS Agreement Details* (Aug. 31, 2015).

<sup>10</sup> USDA APHIS, *WS Information and Data Management Handbook* (updated 2015).

<sup>11</sup> USDA APHIS, *Attention to MIS Agreement Details* (Aug. 31, 2015).

## Learn more about USDA OIG

Visit our website: [www.usda.gov/oig/index.htm](http://www.usda.gov/oig/index.htm)

Follow us on Twitter: @OIGUSDA

## How to Report Suspected Wrongdoing in USDA Programs

### Fraud, Waste, and Abuse

File complaint online: [www.usda.gov/oig/hotline.htm](http://www.usda.gov/oig/hotline.htm)

### Monday–Friday, 9:00 a.m.– 3:00 p.m. ET

In Washington, DC 202-690-1622

Outside DC 800-424-9121

TDD (Call Collect) 202-690-1202

### Bribes or Gratuities

202-720-7257 (24 hours)



In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotope, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET

Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

USDA is an equal opportunity provider, employer, and lender.