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Mississippi Department of Wildlife, Fisheries and Parks

Report on Program Specific Audit Under the Uniform Guidance

Year Ended June 30, 2018



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Fish and Wildlife Cluster

(A)



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INDEPENDENT AUDITORS' REPORT

Executive Director Dr. Sam Polles Mississippi Department of Wildlife Fisheries and Parks Jackson, Mississippi

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards selected for audit (the Schedule) for the Fish and Wildlife Cluster (the Program), of the Mississippi Department of Wildlife Fisheries and Parks ("MDWFP") for the year ended June 30, 2018, and the related notes.

Management's Responsibility for the Schedule of Expenditures of Federal Awards

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to MDWFP' preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of MDWFP' internal control. Accordingly, we express no such opinion. An audit also

includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule of expenditures of federal awards referred to above presents fairly, in all material respects, the expenditures of federal awards of the Program for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Can, Rigge & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi June 26, 2019

Mississippi Department of Wildlife Fisheries and Parks (A Department of the State of Mississippi) Schedule of Expenditures of Federal Awards Selected for Audit Year Ended June 30, 2018

Federal Grantor/Program or Cluster Title	Federal CFDA Number	Su	Amount Passed to brecipient	Federal Expenditures
Fish and Wildlife Cluster				
U.S. Department of Interior				
Sport Fish Restoration	15.605	\$	148,529	\$ 2,826,408
Wildlife Restoration and Hunter's Education	15.611		295,815	25,509,091
Total Fish and Wildlife Cluster			444,344	28,335,499
Total Expenditures of Federal Awards Selected fo	r Audit			\$ 28,335,499

Year ended June 30, 2018

See independent auditors' report and accompanying notes to schedule of federal grant expenditures.

Mississippi Department of Wildlife Fisheries and Parks (A Department of the State of Mississippi) Notes to Schedule of Expenditures of Federal Awards Selected for Audit

NOTE 1: NOTES TO SCHEDULE

- 1. The accompanying schedule of expenditures of federal awards selected for audit (the Schedule) includes the federal award activity of the Mississippi Department of Wildlife Fisheries and Parks (MDWFP) under program of the Fish and Wildlife Cluster for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of MDWFP, it is not intended to and does not present the financial position, changes in net position, or cash flows of MDWFP or the State of Mississippi.
- 2. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- 3. MDWFP has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Mississippi Department of Employment Security (A Department of the State of Mississippi) Schedule of Findings and Questioned Costs

Section I - Summary	of Auditors'	Results

Program Specific F Internal control ove						
Material weakness	No					
Significant deficier material weakness	ncies identified not considered to be ses?	None noted				
Type of auditor's r program:	report issued on compliance for the federal	Unmodified				
Any audit findings in accordance with	No					
Identification of program audited:						
	Name of Federal Program or Cluster Number					
Fish and Wildlife C						
	Sport Fish Restoration					
15.611	Wildlife Restoration and Hunter's Education					
Auditee qualified a	as low-risk auditee?	No				
Section II – Federal Award Findings and Questioned Costs						
No items were reported.						
Prior Findings and Questioned Costs						

No items were reported.



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR A FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Executive Director Dr. Sam Polles Mississippi Department of Wildlife Fisheries and Parks Jackson, Mississippi

Report on Compliance for the U.S. Department of Interior – Fish and Wildlife Cluster

We have audited Mississippi Department of Wildlife Fisheries and Parks (MDWFP) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the U.S. Department of Interior – Fish and Wildlife Cluster (the "Program Audited") for the year ended June 30, 2018.

Management's Responsibility

Management is responsible for compliance with federal statues, regulations, and the terms and conditions of the federal awards applicable to the Program Audited.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Program Audited based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Program Audited occurred. An audit includes examining, on a test basis, evidence about MDWFP' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the Program Audited. Our audit does not provide a legal determination on MDWFP' compliance with those requirements.

Opinion on Compliance of U.S. Department of Interior – Fish and Wildlife Cluster

In our opinion, MDWFP complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its U.S. Department of Interior – Fish and Wildlife Cluster for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of MDWFP is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered MDWFP's internal control over compliance with the requirements that could have a direct and material effect on the Program Audited to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of MDWFP' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency or combination of ver compliance is a deficiency, or a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance of deficiencies, in internal control over compliance with a type of compliance of deficiencies, in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Can, Rigge & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi June 26, 2019