Performance Audit Report

Tennessee Wildlife Resources Agency

July 2023

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July 31, 2023

Mr. Thomas Woods, Chair  
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P.O. Box 550  
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and  

Mr. Jason Maxedon, Executive Director  
Tennessee Wildlife Resources Agency  
5107 Edmondson Pike  
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Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Tennessee Wildlife Resources Agency for the period July 1, 2019, through August 31, 2022.¹

Our audit disclosed certain findings, conclusions, and recommendations in this report. Management of the Tennessee Wildlife Resources Agency and the Tennessee Fish and Wildlife Commission have responded to the audit findings, conclusions, and recommendations, and we have included the responses in the respective sections. We will follow up the audit to examine management’s corrective actions instituted because of the audit findings.

Sincerely,

Katherine J. Stickel, CPA, CGFM, Director  
Division of State Audit

KJS/gm/bc

¹ For certain audit objectives, which can be found in Appendix 1 under the Methodologies, our audit scope extended beyond this period.
We have audited the Tennessee Wildlife Resources Agency for the period July 1, 2019, through August 31, 2022. Our audit scope included assessments of internal controls and compliance with laws, regulations, policies, procedures, and provisions of contracts or grant agreements in the following areas:

- the agency’s E-Store activities;
- the agency’s relationship with the nonprofit Tennessee Wildlife Resources Foundation, including their shared activities;
- management’s plan for monitoring federal and state grants to ensure program funds were used for their intended purposes;
- management’s process to ensure the agency received all monies due for the sale of hunting and fishing licenses and permits;
- management’s administration of the agency’s Remote Easy Access License information system;
- management’s process to comply with the Tennessee Public Records Act and their fulfillment of public records requests;
- management’s compliance with reviewing the state’s endangered species list;

To preserve conserve, manage, 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.
• management’s administration of the Wetland Acquisition Fund to fulfill the requirements in the Wetlands Acquisition Act for preservation of wetlands; and
• management’s process for acquiring land to align with the agency’s strategic plan and priorities and to comply with state procurement policies.

KEY CONCLUSIONS

Findings

➢ The agency did not deposit E-Store advertising revenues into the Wildlife Resources Fund as required by statute; instead, the agency transferred state revenue to the foundation’s primary bank account and allowed agency and/or foundation staff to procure goods for agency purposes outside state procurement laws and regulations (page 9).

➢ Despite the existence of a written partnership agreement, the agency and foundation’s relationship is unclear and lacks transparency in areas where the two entities work together without any other specific contract for services (page 15).

➢ Management did not have a sufficient understanding of the state’s monitoring policy and did not establish the necessary monitoring activities to provide assurance that grantees carried out agency programs and used state and federal grant funds as intended (page 21).

➢ The agency did not comply with state information systems security policies in three areas and did not establish effective internal controls over information systems security (page 28).

Observations

The following topics are included in this report because of their effects on the operations of the Tennessee Wildlife Resources Agency and the citizens of Tennessee:

➢ To improve records management practices for public records requests, the Public Record Request Coordinator should develop written policies and procedures for managing the agency’s public records (page 31).

➢ To reduce the risk of exposing Tennessee’s endangered species to harm and to establish the integrity of the endangered species identification process, management should develop a policy or written procedure to ensure staff comply with state statute (page 35).
Matter for Legislative Consideration

➤ The General Assembly may wish to consider amending statutory language to clarify its intent for Wetland Acquisition Fund expenditures and to provide citizens and the agency with a clear understanding of the purpose of the recordation tax funds that are allocated to the agency (page 38).
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Audit Authority

This is the report on the performance audit of the Tennessee Wildlife Resources Agency. Section 8-4-109, *Tennessee Code Annotated*, states the following:

The comptroller of the treasury is hereby authorized to audit any books and records of any governmental entity created under and by virtue of the statutes of the state which handles public funds when such audit is deemed necessary or appropriate by the comptroller of the treasury. The comptroller of the treasury shall have the full cooperation of officials of the governmental entity in the performance of such audit or audits.

The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which requires the Department of Audit to audit all accounts and financial records of any state department, institution, office, or agency in accordance with both generally accepted auditing standards and procedures established by the Comptroller. An audit may include any or all of the following elements: financial, compliance, economy and efficiency, program results, and program evaluations.

We did not intend to audit the Tennessee Fish and Wildlife Commission, which is scheduled to terminate on June 30, 2026. We have included commission information in this audit of the Tennessee Wildlife Resources Agency given the commission’s oversight responsibilities for the agency, including agency corrective action when necessary.

Background

The Tennessee General Assembly established the Tennessee Wildlife Resources Agency (the agency), originally called the Game and Fish Commission, in 1949. The agency was completely reorganized in 1974, and it is currently overseen by the Tennessee Fish and Wildlife Commission. The agency’s mission is to

Preserve, conserve, manage, 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.

The agency’s Executive Director oversees a staff of approximately 700 state employees. Unlike most state entities, which are supported by tax revenues, the agency is largely funded through monies generated through the sales of hunting and fishing licenses and permits. Some of the agency’s major functions include operations of wildlife management areas, hatcheries, and shooting ranges; habitat protection; endangered species management; conservation education; hunting and boating.

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2 Source: 2022–2023 state budget.
education; regulation of hunting seasons and bag limits; and law enforcement. See Appendix 3 for a more detailed description of the agency’s operations.

**Tennessee Fish and Wildlife Commission**

The purpose of the Tennessee Fish and Wildlife Commission (the commission), the agency’s oversight body, is to provide transparent and engaged governance to the agency and to balance wise management of the state’s natural resources with the interests and concerns of sportspersons. The state’s General Assembly established the commission with Title 70, Chapter 1, Part 2, *Tennessee Code Annotated*, for the primary purpose of serving as “An independent and separate administrative board of conservation for game, fish and wildlife of the state.” The commission’s members serve the interests and concerns of sportspersons, outdoor enthusiasts, and other Tennesseans while maintaining their external professional responsibilities. By accepting their nominations to serve on the commission, members voluntarily provide their experiences and expertise to oversee the agency and its Executive Director.

**Commission’s Membership Requirements**

Pursuant to Section 70-1-201(a) and 70-1-203(c), *Tennessee Code Annotated*, the commission consists of a total of 16 members, including 13 voting members and 3 nonvoting, ex-officio members. Of the voting commission members, the Governor appoints 9 members, while the Speaker of the House of Representatives and the Speaker of the Senate appoint 2 members each. Their appointments also involve consideration of their district within the grand divisions of the state, as required in Section 70-1-204(a) and (b), *Tennessee Code Annotated*. The commission’s 3 nonvoting, ex-officio members are the Commissioner of the Department of Environment and Conservation, the Commissioner of the Department of Agriculture, and the Governor. The commission’s secretary is the agency’s Executive Director, and the recording secretary is the agency’s Executive Administrative Assistant, neither of whom are members of the commission.

All commission members must be citizens of the state and “be well informed on the subject of the conservation of game animals, birds and fish in this state.” The voting members’ terms vary based on the appointing body, as outlined in Section 70-1-201(c)(3), with the Speaker-appointed commission members serving 4-year terms and the Governor-appointed commission members serving 6-year terms.

We have included a summary of the commission’s membership, including each commission member’s position, term, term length, and appointing body in Appendix 6. We have also included a summary of each voting commission member’s district and district counties in Appendix 7.

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3 Section 70-1-201(a), *Tennessee Code Annotated.*
4 Section 70-1-201(a), *Tennessee Code Annotated.*
The commission has implemented governing documents, which include its bylaws, Audit Committee Charter, and conflict-of-interest policy. The commission’s bylaws outline the rules that the commission is to follow during any meetings conducted, the duties of the commission, and other administrative items. The bylaws have been in place since the original adoption in 1989, and the commission has amended the bylaws as needed, with the latest amendment being in May 2020. The bylaws address topics such as how many meetings the commission should conduct annually and the rules for the commission and its committees on conducting business throughout the year.

The Audit Committee Charter outlines the primary purposes of the commission’s Audit Committee. According to the charter, the Audit Committee assists the commission in fulfilling its oversight responsibilities related to the agency’s financial reporting, internal audit processes, risk assessments, internal controls, and professional conduct standards. The Audit Committee also assists the commission with its responsibilities for engaged governance through direct communication with the agency’s Internal Audit Director, as well as review of the agency’s financial information, risk assessments, and external audit reports.

The conflict-of-interest policy outlines what is considered to be a conflict of interest, the steps commission members must take to document any conflicts, and what they should do in the case of a conflict.

The commission has established two permanent standing committees in its bylaws—the Audit Committee (as described above) and the Nominating Committee. The bylaws allow the commission to implement additional committees as needed. These additional committees are not intended to be permanent, but they serve as focused groups that typically meet monthly to address various functions of the agency. We provide further information on each committee, including membership, in Appendix 8.

We have audited the Tennessee Wildlife Resources Agency (the agency) for the period July 1, 2019, through August 31, 2022. Our audit scope included assessments of internal controls and compliance with laws, regulations, policies, procedures, and provisions of contracts or grant agreements in the following areas:

- the agency’s E-Store activities;
- the agency’s relationship with the nonprofit Tennessee Wildlife Resources Foundation, including their shared activities;

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5 The May 2020 update was during our audit period, so we reviewed both the 2017 and 2020 bylaws for our audit.
• management’s plan for monitoring federal and state grants to ensure program funds were used for their intended purposes;
• management’s process to ensure the agency received all monies due for the sale of hunting and fishing licenses and permits;
• management’s administration of the agency’s Remote Easy Access License information system;
• management’s process to comply with the Tennessee Public Records Act and their fulfillment of public records requests;
• management’s compliance with reviewing the state’s endangered species list;
• management’s administration of the Wetland Acquisition Fund to fulfill the requirements in the Wetlands Acquisition Act for preservation of wetlands; and
• management’s process for acquiring land to align with the agency’s strategic plan and priorities and to comply with state procurement policies.

We present more detailed information about our audit objectives, conclusions, and methodologies in Appendix 1 of this report.

We provide further information on internal control significant to our audit objectives in Appendix 2. In compliance with generally accepted government auditing standards, when internal control is significant within the context of our audit objectives, we include in the audit report (1) the scope of our work on internal control and (2) any deficiencies in internal control that are significant within the context of our audit objectives and based upon the audit work we performed.

For our sample design, we used nonstatistical audit sampling, which was the most appropriate and cost-effective method for concluding on our audit objectives. Based on our professional judgment, review of authoritative sampling guidance, and careful consideration of underlying statistical concepts, we believe that nonstatistical sampling provides sufficient appropriate audit evidence to support the conclusions in our report. Although our sample results provide reasonable bases for drawing conclusions, the errors identified in these samples cannot be used to make statistically valid projections to the original populations.

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, recommendations, and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings, conclusions, and recommendations based on our audit objectives.

Tennessee Wildlife Resources Agency’s management is responsible for establishing and maintaining effective internal controls and for complying with applicable laws, regulations, policies, procedures, and provisions of contracts and grant agreements.
Report of Actions Taken on Prior Audit Finding

Section 8-4-109(c), *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The prior audit report on the Tennessee Fish and Wildlife Commission and the Tennessee Wildlife Resources Agency was dated September 2017 and contained one finding related to the agency. The Tennessee Wildlife Resources Agency filed the action report with the Comptroller of the Treasury on March 12, 2018. We conducted a follow-up of the prior audit finding as part of the current audit.

Resolved Audit Finding

The current audit confirmed that the agency resolved the previous audit finding concerning the agency’s failure to comply with the statute for performing biennial reviews of the state’s endangered species list.
Wildlife Resources Fund and Agency E-Store

We reviewed the accounting for the Tennessee Wildlife Resources Agency’s online storefront revenue. Our goal was to determine if the funds were handled appropriately per statute and statewide policy.

General Background

The Tennessee Wildlife Resources Agency (the agency) accounts for its operational activities in a fund separate from the state’s General Fund. Section 70-1-401, Tennessee Code Annotated, established the fund known as the Wildlife Resources Fund and requires the following:

(a) All moneys sent to the state treasury in payment of licenses, advertising, contraband, fines, penalties, and forfeitures arising from the wildlife resources laws of this state shall be set aside. This fund shall constitute a fund known as the “wildlife resources fund” for:

(1) The payment of the wildlife resources agency’s necessary and incidental expenses;
(2) The payment of the salaries and traveling expenses of the director, office assistants, and other persons appointed or employed by the director;
(3) The purchase of lands suitable for wildlife resources farms, reservations, wildlife management areas, fishing areas, access areas, fish hatcheries or rearing ponds;
(4) The construction of suitable buildings, ponds, and propagation pens, and the purchase and propagation of wildlife, and other essentials necessary to restock the state or maintain wildlife resources farms, reservations, fisheries and hatcheries;
(5) The promotion, advancement and efficient management of wildlife, including educational activities to that end; and
(6) Any purpose of or in consequence of this title not otherwise provided for.

(b) No part of the funds realized from the sale of licenses, advertising, from contrabands, fines, penalties, forfeitures, or from any privilege taxes levied under this title shall be used for any other purposes than those set out in subsection (a), nor shall any part of the wildlife resources fund be diverted to the general fund or any other public fund. Likewise, interest accruing on investments

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6 The agency uses another main fund, the Boating Safety Act Fund, for its operational expenditures related to boating safety in furtherance of Section 69-9-2, Tennessee Code Annotated.
and deposits of the wildlife resources fund shall be returned to the fund and remain a part of it, and under no circumstances shall such interest be diverted to any other public fund.

Additionally, Section 70-1-306(b), *Tennessee Code Annotated*, states, “Upon disposal by sale of any property, both real and personal, proceeds derived from the sale shall be deposited in the *wildlife resources fund* [emphasis added].”

**The Tennessee Wildlife Resources Agency’s E-Store**

In 2019, the agency opened an online storefront (E-Store) as part of *Go Outdoors Tennessee*\(^7\) for the public to purchase agency-branded merchandise such as hats and stickers, the *Tennessee Wildlife* magazine, drinkware, and other outdoor accessories. The E-Store website\(^8\) describes the purchase of these items as donations that help the agency promote habitat conservation and preserve Tennessee’s hunting and fishing heritage. The agency’s Director of Marketing and Special Projects (the Marketing Director) is responsible for managing the E-Store inventory, and the agency’s mailroom staff ship all customer orders. See **Exhibit 1** for the E-Store sales over the past three fiscal years.

![Exhibit 1](image)

Source: Edison, the state’s accounting system.

**Transfers of State Funds Generated From the Agency’s E-Store to an External Entity’s Bank Account**

The agency collects money generated from the E-Store and initially deposits this money into the state treasury and records it in a custodial fund\(^9\) in the state’s accounting system, Edison. The agency then transfers those state funds to the Tennessee Wildlife Resources Foundation (the

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\(^7\) Go Outdoors Tennessee is the agency’s customer-facing platform within the Remote Easy Access License information system.

\(^8\) [https://license.gooutdoorstennessee.com/Shop/Inventory?groupId=24](https://license.gooutdoorstennessee.com/Shop/Inventory?groupId=24).

\(^9\) A custodial fund is used to hold funds on behalf of another entity.
foundation) by check. The foundation, a separate legal non-state entity, deposits the check into its primary foundation bank account and records the revenue and any expenditures of the funds in the foundation’s books as a board designated account (BDA).

**Board Designated Accounts Process**

Based on our discussion with foundation management, foundation management established BDAs after an agency official’s request to do so. When a BDA is set up, an agency employee becomes the agency administrator for that account and is responsible for the administration of that BDA. The foundation provides the agency administrator information on how to send collected amounts to the foundation, how to request the foundation to make expenditures using funds held in the BDAs, how to request reimbursement when an agency employee expends their own money, and other expectations from the foundation for how the funds should be administered.

Per discussion with foundation management and the BDA informational packet provided to us, “A BDA is simply an electronic account in [the foundation’s] accounting software to track revenue and expenditures for a specific project or event.”

Expenditures from the BDAs can occur in one of two ways:

- the agency administrator can procure goods with personal funds and request the foundation staff to reimburse them from the foundation’s BDA; or
- the agency administrator can ask the foundation staff to procure the desired goods on behalf of the agency administrator.

From our discussion with the Marketing Director and our review of an example quarterly statement, the Marketing Director generally only uses the second method to expend funds. According to foundation management, each quarter, the foundation’s accounting system automatically sends all agency administrators a quarterly statement for their respective foundation BDAs.

See the next section, **Agency and Foundation’s Relationship**, for further information on the interactions between the agency and the foundation.

**Current Audit**

We focused our review on the agency’s E-Store. See **Finding 1**. See **Appendix 1** for our detailed audit objectives, conclusions, and methodologies.
Finding 1

The agency did not deposit E-Store advertising revenues into the Wildlife Resources Fund as required by statute; instead, the agency transferred state revenue to the foundation’s primary bank account and allowed agency and/or foundation staff to procure goods for agency purposes outside state procurement laws and regulations.

The agency transferred its E-Store revenue to the foundation instead of depositing those state funds into the agency’s Wildlife Resources Fund as required by statute.

In gaining our understanding of the agency’s online storefront (E-Store) operations, we found that the agency did not record E-Store sales in Edison as agency revenue and did not deposit the funds into the agency’s Wildlife Resources Fund as required by statute for advertising revenue and sales of real and personal property.

Section 70-1-401(a), Tennessee Code Annotated, states that “All moneys sent to the state treasury in payment of licenses, advertising, contraband, fines, penalties, and forfeitures arising from the wildlife resources laws of this state shall be set aside. This fund shall constitute a fund known as the ‘wildlife resources fund.’” Although the agency’s E-Store may generate a profit, per the E-store website, its purpose is to “promote habitat conservation and the preservation of Tennessee’s hunting and fishing heritage.” Per discussion with the Director of Marketing and Special Projects (the Marketing Director), E-store proceeds are considered marketing funds; therefore, the proceeds from the E-Store should be treated as money sent to the state treasury in payment of advertising and should be deposited in the Wildlife Resources Fund.

However, we found that, according to Edison, from July 2019 through February 2023, the agency recorded over $961,000 in E-Store revenues in a custodial fund on behalf of the foundation, even though the funds belonged to the agency. From this custodial account, the agency transferred agency revenue through a monthly check to the foundation for each month’s sales. The foundation deposited these funds into its bank account and recorded the deposits in its accounting software in a board designated account (BDA) for the foundation’s financial records. Furthermore, since the agency did not record E-Store sales transactions as Wildlife Resources Fund revenue in Edison, the agency’s financial information as reported in the state’s Annual Comprehensive Financial Report captured neither the E-Store’s income nor the full scope of the agency’s event-related expenditures. Because the proceeds were not deposited in the state’s treasury, the agency lost the ability to earn interest income on the funds, which would have provided additional income to fund agency operations.

In order for the agency to access the funds transferred to the foundation, agency personnel had to request the foundation management to either (1) purchase inventory goods for the agency’s E-Store, (2) reimburse the agency employee for goods procured by the employee with personal funds, or (3) instruct foundation staff to purchase Visa gift cards so that agency wildlife officers could use those gift cards to make purchases for agency events. (We provide more on the Visa cards below.) Without
maintaining the E-Store’s revenue in the state’s Wildlife Resources Fund as required, agency management allowed a non-state entity to maintain state funds and allowed state revenue to be expended on behalf of the agency outside state procurement laws and regulations.

See Exhibit 2 for the flow of E-Store revenue and expenditures between the foundation and the agency.

**Exhibit 2**

**E-Store Sales and Expenditures Process**

Source: Auditor created based on discussions with agency management.

Additionally, one agency employee, the Marketing Director, almost exclusively managed and reconciled the foundation’s BDA for the E-Store using the quarterly statement provided by the foundation. The Marketing Director approved expenditures from the foundation account, performed undocumented reconciliations of the foundation’s BDA E-Store account, and reviewed the prepaid Visa card purchases made by the agency’s wildlife officers. Having one employee responsible for both approving and reviewing expenses and reconciling the related account increases the risk of misuse and/or misappropriation of funds. This increased risk is further compounded given that the Marketing Director did not document the reconciliations.

**The agency issued prepaid Visa cards to agency wildlife officers to procure items for agency events outside the state’s procurement laws and regulations**

According to the agency’s Marketing Director, the purchase of prepaid cards began during calendar year 2022, and the foundation’s records confirmed that the first card purchases occurred in
March 2022. The foundation purchased prepaid Visa cards in various increments using the agency’s E-Store proceeds that had been transferred to the foundation and placed in the foundation’s E-Store BDA.

After the foundation purchased the prepaid cards and delivered them to the agency’s Marketing Director, the Marketing Director distributed the cards to wildlife officers to use to buy goods for agency events. We are unclear why agency management has chosen to transfer state revenue into the foundation’s bank account for spending outside the state’s laws and regulations, especially given that the agency has an established, state-approved procurement card process. The state procurement card process is designed to provide state employees with flexibility in paying for goods while still adhering to state procurement laws and regulations.

Furthermore, under the current process, agency management has not established formal criteria and associated controls governing how agency wildlife officers can use the prepaid Visa cards within state procurement rules and how management should review, approve, and reconcile prepaid cards provided to the agency from the foundation.

When we discussed the use of Visa cards with agency management, the Marketing Director stated they used the Visa cards to make purchases for agency events to ensure the agency funded the events with marketing funds instead of licensing revenue since they believed that using licensing revenue was not allowed for these purchases. From our understanding, had the agency deposited the E-Store revenue proceeds into its own Wildlife Resources Fund, agency financial staff could easily account for revenue by source, such as licensing revenue or E-Store revenue, thus preventing improper spending of designated revenue.

**Agency management has not performed a cost-benefit analysis of the E-Store operations**

Although the E-Store’s sales have grown since its creation, it is unclear whether the E-Store provides management with benefits given the costs to operate the store. Management is currently unable to fully assess the E-Store’s benefits versus costs in part because the agency does not account for the E-Store revenues in the state’s accounting system. E-Store operations typically include direct costs, such as shipping material and inventory, and overhead expenses, such as salaries for those employees overseeing it. Since the agency has not performed this analysis, it does not have the information needed to evaluate the benefits of operating the store considering those costs.

**Agency management’s risk assessment did not identify risks related to the E-Store operations**

We reviewed the agency’s 2021 risk assessment and found that the agency did not identify risks of fraud, waste, abuse, noncompliance, or other operational risks related to the agency’s E-Store. The U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government*
includes guidance to management for establishing an effective internal control system. According to Principle 7.02, “Identification of Risks,”

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

**Recommendation**

The agency’s Executive Director should immediately cease the agency’s practice of transferring E-Store sales revenue to the foundation and should directly deposit funds into the Wildlife Resources Fund to comply with state law. Furthermore, the Executive Director should request the foundation to transfer the balance in the foundation’s E-Store BDA to the agency, and the agency should deposit the balance into the state treasury. Additionally, the Executive Director should require a full accounting of all E-Store revenue and expenditures and determine if E-Store operations benefit the agency and should continue. The Executive Director should ensure management develops and implements policies and procedures to guide agency personnel tasked with operating the E-Store.

The agency’s Executive Director and top leadership should conduct a risk assessment of E-Store operations. Agency management should evaluate the risks we noted in this finding, and management should implement effective controls to address the risks. Management should update the risk assessment as necessary, assign staff to be responsible for ongoing monitoring of the risks and mitigating controls, and act if deficiencies occur.

**Management’s Comment**

We concur in part.

The Agency has not historically viewed e-store dollars as “advertising revenues” and has endeavored to position the e-store products as donations much like other state entity/foundation relationships. However, the concern noted, coupled with the referenced statutory language is well-taken and the Agency will begin evaluating e-store operation changes.
Commission’s Comment

The Tennessee Fish and Wildlife Commission (Commission) concurs in part with this finding and agrees with management’s comments. We will work with Agency leadership and the TFWC Audit Committee to evaluate operational changes needed associated with the e-store and other board designated accounts held by the Tennessee Wildlife Resources Foundation (Foundation).

Auditor’s Comment

Although management and the commission did not fully concur, management and the commission stated they will evaluate changes to E-Store operations; therefore, our finding stands as written.

Agency and Foundation’s Relationship

We reviewed the relationship between the Tennessee Wildlife Resources Agency and the Tennessee Wildlife Resources Foundation. Our goal was to determine if the relationship was clearly defined to ensure the organizations’ joint operations were transparent and accountable. We also set out to determine whether the agency complied with state statute, rules, policies, and procedures when collaborating with the foundation.

General Background

The Tennessee Wildlife Resources Agency’s (the agency) statutory authority permits the agency to enter into nonprofit partnerships to promote and support the agency. Section 70-1-302(k)(1), Tennessee Code Annotated, states,

The wildlife resources agency is authorized to enter into partnership agreements with nonprofit organizations for the purpose of promoting and supporting the goals and objectives of the agency including, but not limited to, marketing opportunities.

Additionally, Section 70-1-302(k)(5), requires the following:
Costs to underwrite the nonprofit partners’ activities related to marketing opportunities shall be borne from revenues of the nonprofit partners and no state employee shall benefit from such proceeds. All proceeds in excess of the cost of operation shall be deposited exclusively into the wildlife resources fund [emphasis added] as established in § 70-1-401 and shall not revert to the general fund.

The Tennessee Wildlife Resources Agency’s Events

Agency staff, specifically wildlife officers, host events in their respective counties to recruit, retain, and reactivate hunters and anglers, as well as to educate those hunters and anglers. An example of such an event is Free Fishing Day, for which the agency hosts events across the state to entice non-licensed anglers, especially young anglers, to fish for free and earn prizes. These events are typically funded through the fundraising efforts of wildlife officers and, since March 2022, through proceeds from the E-Store (discussed in the previous section). According to the official job description of agency wildlife officers, they are expected to participate in these outreach events. The wildlife officers we spoke with believed that fundraising for the events was also an expected part of their job duties. The agency collaborates with the Tennessee Wildlife Resources Foundation (the foundation) on some of these events.

Tennessee Wildlife Resources Foundation

The foundation is a 501(c)(3) nonprofit organization that was established in 1999 by former Tennessee Fish and Wildlife Commission members. The foundation’s board of directors consists of 5 officers; 12 members; and the Executive Director of the agency and the Chair of the Tennessee Fish and Wildlife Commission, who are ex-officio, nonvoting members. The current board of directors appoints future members of its board and oversees the foundation’s management and staff of 21 full- and part-time employees. According to Article II, Section 1, of the foundation’s bylaws and Article X of the foundation’s charter, the foundation “is organized and is to be operated to promote habitat conservation, an ethic of land stewardship, Tennessee’s hunting and fishing heritage and to benefit the Tennessee Wildlife Resources Agency [emphasis added] as established by Tennessee Code Annotated [Section] 70-1-301.”

Agency’s Relationship With the Foundation

As permitted by foundation bylaws, the foundation benefits the agency by collaborating on youth education programs and other events, developing strategy for conservation programs, promoting

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10 Organizations that are tax exempt under 501(c)(3) of the Internal Revenue Code (IRC) are commonly referred to as charitable organizations and are eligible to receive tax-deductible contributions in accordance with IRC Code, Section 170. The organization must not be organized or operated for the benefit of any private interests, and no portion of a 501(c)(3) organization’s net earnings may benefit any private shareholder or individual.

11 Per foundation management, the foundation currently has 10 full-time positions and 11 part-time positions.
the agency and its programs, and developing the agency’s website. The foundation also fulfills various other technical needs for different species in the state, such as chronic wasting disease management. To accomplish these shared goals, the foundation accepts private and corporate donations, and applies for grants and contracts from the agency. The foundation also owns and operates the Montgomery County Shooting Complex in Southside, Tennessee, to promote retaining, recruiting, and reactivating sportspersons.

In 2012, as allowed by statute, the agency initiated a partnership agreement with the foundation through a signed memorandum of understanding that formalized a partnership between the two entities to promote and support the agency’s goals and objectives through “… marketing opportunities and advertising.”

Current Audit

We focused our review on gaining an understanding of the relationship between the agency and the foundation to determine whether the organizations’ joint operations were transparent and accountable, and to determine whether the agency complied with state statute, rules, policies, and procedures when collaborating with the foundation. See Finding 2. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.

Finding 2

Despite the existence of a written partnership agreement, the agency and foundation’s relationship is unclear and lacks transparency in areas where the two entities work together without any other specific contract for services.

Current agency leadership was unaware that a formal partnership agreement had been established in 2012 until after our audit fieldwork, when a newly hired agency General Counsel found the 2012 agreement in the agency’s files.

In gaining our understanding of the relationship between the Tennessee Wildlife Resources Agency (the agency) and the Tennessee Wildlife Resources Foundation (the foundation), we reached out to the Executive Director of the foundation and current agency management. Although the two entities were doing business together, current agency management was not aware of any partnership agreement between the entities, and the current foundation management apparently did not remember signing off on the 2012 agreement.
In our interviews with agency management and staff, no one could sufficiently explain the separation of responsibilities between the two entities, even though the two entities were currently working together and collaborating on many shared events, programs, and initiatives. After the conclusion of our audit fieldwork, the agency’s newly hired General Counsel located the four-page 2012 memorandum of understanding (MOU), which was executed in May 2012 and signed by the current Executive Director of the foundation and a former Executive Director of the agency. Even though there was an existing MOU, we found that this MOU did not encompass the full scope of each partner’s roles and responsibilities, especially for programs, events, and services occurring outside a separate vendor or grant contract.

The agency and foundation did not have an agreement establishing terms for collaborative events

The agency’s current management did not have any agreements with the foundation regarding collaborative events between the two entities, such as the agency’s annual Free Fishing Day, for which the foundation provides administrative help. Without an agreement that delineates responsibilities for such shared projects, the agency cannot ensure that shared projects are completed in the manner intended by each entity, nor can either entity ensure that monies collected or expended for the project are handled with the appropriate controls, transparency, and accountability. Furthermore, without proper agreements in place, the agency cannot ensure compliance with all relevant state statutes, rules, policies, and procedures.

During the audit, we determined that the agency had entered into separate formal vendor and grantor contracts with the foundation

From our review of Edison, we found that the agency had entered into vendor and grant contracts with the foundation between July 2019 and October 2022. The contracts specifically included 11 vendor contracts and 21 state and/or federal grant contracts with a maximum contract liability of $2.1 million and $9.4 million, respectively. In addition, between July 2019 and February 2023, the agency paid the foundation contract expenditures of approximately $3.3 million for contracted services. See Appendix 9 for the list of contracts and grants. Our audit work did not include an evaluation of these contracts, the foundation’s deliverables under these contracts, or the contracting process as it relates to the foundation.

Given the various types of business transactions between the two entities, without an MOU that includes an overall description of the full relationship between the two entities and that governs

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12 Edison is the state’s accounting system.
collaborative events, grants, and vendor-type business interactions, agency management cannot ensure it establishes adequate controls, complies with state statute and regulations, and achieves operational goals.

**Agency management has not clearly defined agency personnel’s responsibilities when working in cooperation with the foundation to administer funds held by the foundation in board designated accounts**

The foundation holds 45 total board designated accounts (BDAs) for the agency, one of which, the E-Store BDA, was discussed in the previous section of this report. Per agency management, the other 44 BDAs hold donations from citizens which, according to agency management, the agency does not have the express authority to accept. These donations are not sent to an official state depository, are not accounted for in any state accounting system, and are instead sent directly to the foundation. For example, agency wildlife officers sent donations to the foundation to hold in BDAs used for various Free Fishing Day and other agency events, which are generally hosted by the agency wildlife officers. As of April 21, 2022, our review of information provided by the foundation showed that these 44 BDAs, funded through donations and held on behalf of the agency, totaled $271,824.

Based on our discussions with agency wildlife officers, they either received very little formal guidance or no guidance at all as to how to obtain or handle funds for the events they are expected to host. Specifically, we determined that the agency had not established policies and procedures and could not provide us with details regarding

- how wildlife officers should fundraise for the events,
- how donations should be advertised to donors (clearly defined as going to either the state or to the foundation), or
- how donated funds should be handled (such as depositing funds timely and providing receipts to donors).

We also reviewed the agency’s 2021 risk assessment and found that the agency did not identify risks associated with its relationship with the foundation. The U.S. Government Accountability

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13 See page 8, *Board Designated Accounts Process*, for more information on how the agency and foundation use BDAs.
Office’s *Standards for Internal Control in the Federal Government* includes guidance to management for establishing an effective internal control system. According to Principle 7.02, “Identification of Risks,”

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

Without an MOU to establish the specific responsibilities, controls, and expectations governing agency and foundation staffs’ joint involvement in receiving and spending funds from the foundation’s BDAs and without accountability in general for the BDAs, agency management cannot develop the necessary controls and procedures to mitigate risks of fraud, waste, abuse, and noncompliance. Furthermore, without a clearly documented process that delineates each entity’s responsibilities for documentation like donor receipts and expenditure receipts, agency management has an increased risk that agency funds (as well as foundation funds) could be misappropriated and/or used for unauthorized purposes.

**Recommendation**

The agency’s Executive Director should update its existing MOU agreement with the foundation to outline all facets of their current working relationship. The Executive Director should also ensure other formal agreements and any future agreements with other external organizations are transparent and sufficiently detailed. Management should develop policies and procedures for collaborative events to ensure that staff know how to handle event funds and to ensure effective communication between the agency and the foundation for these events. Management should implement effective controls to address the risks noted in this finding. Management should update the risk assessment as necessary, assign staff to be responsible for ongoing monitoring of the risks and mitigating controls, and act if deficiencies occur.

**Management’s Comment**

We concur.

The Agency recognizes that the written partnership agreement between it and the foundation needs further definition and updating to reflect the current state of the relationship between the two entities and is committed to working with the foundation to create a document that will accurately meet those ends.
Commission’s Comment

The Commission concurs with this finding. We will work with Agency leadership and the TFWC Audit Committee to update the agreement between the Agency and the Foundation.

Grant Contract Monitoring

Our goal was to review management’s monitoring activities to ensure organizations fulfill their grant contract responsibilities, including using program funds for their intended purposes and complying with state and federal grant contract requirements.

The Tennessee Wildlife Resources Agency (TWRA) administers a variety of federal and state grant programs to promote its research, education, enrichment, and conservation goals throughout the state. TWRA distributes grant program funds to external organizations that carry out these programs and help support TWRA’s mission of managing the state’s natural resources. When TWRA awards a state-funded grant to an organization, the organization is considered a recipient. TWRA may also receive federal grant program funds, which TWRA may spend or may pass through to an outside organization to accomplish the program objectives. When TWRA passes federal funds through, TWRA is known as the pass-through entity, and the external organization is known as a subrecipient. We refer to recipients and subrecipients as grantees for the remainder of this section.

For fiscal years ending 2020, 2021, and 2022, TWRA distributed a combined total of $20,516,388 in federal and state grant program funds to grantees. See Table 1 for a summary of TWRA’s total grant award payments to grantees by fiscal year.
Table 1
Total Federal and State Grant Awards Expenditures by Fiscal Year

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$5,353,578</td>
</tr>
<tr>
<td>2021</td>
<td>7,761,014</td>
</tr>
<tr>
<td>2022</td>
<td>7,401,796</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$20,516,388</strong></td>
</tr>
</tbody>
</table>

Source: Edison, the state’s accounting system.

Monitoring Requirements

Federal grantors and the state’s Central Procurement Office (CPO) require agencies that distribute grant funds, such as TWRA, to monitor grantees’ activities as necessary to ensure that they use grants for authorized purposes in compliance with federal and state statutes, regulations, and any applicable terms and conditions. TWRA should also conduct monitoring to ensure the grantees achieve grant performance goals and fulfill the purpose of the state or federal program. Examples of staff monitoring activities include communicating regularly with the grantees via phone calls and emails, providing training and assistance to grantees, conducting site visits at the organizations, and reviewing financial and performance reports provided by the grantees.

To ensure state agencies such as TWRA comply with both federal and state monitoring requirements for grantees, CPO Policy 2013-007, “Grant Management and Subrecipient Monitoring Policy and Procedures,” established guidelines for grantor state agencies. The policy requires each state agency to develop and submit the annual monitoring plan to CPO for review and approval by October 1 of each year. The monitoring plan is a summary of the grantor state agency’s planned monitoring activities for the upcoming annual monitoring cycle. The plan must include all awards of state and federal funds and non-cash assistance, and the agency must also evaluate each grantee’s risk of noncompliance based on the following factors:

- the grantee’s prior grant experience;

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14 CPO is a division within the state’s Department of General Services that is responsible for the state’s procurement and contracting processes, for which CPO circulates guidance and additional resources to the state’s various entities, such as TWRA.
15 CPO Policy 2013-007 also covers agencies’ responsibilities for monitoring recipients.
16 Non-cash assistance refers to items, such as commodities, that an agency provides to beneficiaries instead of funding.
- the results of prior audits and federal monitoring, including single audits; and
- new personnel or new or significantly modified information systems.

Section 9.2.5 of CPO Policy 2013-007 requires the state agency to issue reports summarizing any findings or observations within 30 business days of completing the monitoring activities for an organization. While the state agency should retain a copy of the monitoring report, it must send a copy to the grantee and to the Comptroller of the Treasury’s Division of State Audit. Additionally, when the state agency issues a monitoring report that contains findings, the grantee must provide a corrective action plan detailing the actions to be taken to correct any findings noted. After receiving the corrective action plan, the state agency, in this case TWRA, has 30 business days to approve, reject, or request additional information about the plan.

Current Audit

We focused our review on management’s process to ensure the agency’s compliance with state and federal monitoring activities. See Finding 3. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.

Finding 3

Management did not have a sufficient understanding of the state’s monitoring policy and did not establish the necessary monitoring activities to provide assurance that grantees carried out agency programs and used state and federal grant funds as intended

The agency did not fulfill its responsibilities to monitor state and federal grant awards

Management did not have a sufficient understanding of the state monitoring requirements outlined in Central Procurement Office (CPO) Policy 2013-007 and, as such, did not comply with the state’s monitoring requirements. From our discussion with management and staff, we determined that for our audit period, management did not perform monitoring on grant awards, issue monitoring reports, or obtain corrective action plans as required by CPO Policy 2013-007. Furthermore, management has not designed and implemented the necessary internal controls to ensure compliance with CPO Policy 2013-007. State agencies who award grants must monitor grantees’ activities as necessary to ensure that the grant is used for authorized purposes; that the grantees comply with federal
and state statutes, regulations, and any applicable terms and conditions; and that the grantee achieves performance goals. For example, during our audit period, the agency awarded the Tennessee Wildlife Resources Foundation (TWRF) multiple grant contracts related to testing and management for chronic wasting disease. By not monitoring TWRF’s activities related to these grants, agency management could not provide assurance that TWRF carried out the grants as intended.

To achieve the agency’s mission, management is responsible for establishing the necessary operational processes to carry out the agency’s functions, objectives, and goals. These key operational processes should include effective internal control activities, including management overseeing the processes that fulfill the agency’s stated mission. According to the U.S. Government Accountability Office’s Standards for Internal Control in the Federal Government (Green Book), Principle 4.02, management should establish expectations for key roles to ensure staff have relevant knowledge, skills, and abilities to carry out their responsibilities. These responsibilities are further carried out through Principle 10.01, which states that management should design control activities in response to their objectives.

The agency’s risk assessment did not identify risks related to grant monitoring

We reviewed TWRA’s December 2021 Financial Integrity Act Risk Assessment and determined management did not identify risks related to grant monitoring and, as such, did not establish control activities to ensure compliance.

According to Green Book Principle 7.02, “Identification of Risks,”

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

The agency’s lack of monitoring increases its opportunity for risk

Without monitoring activities in place, management cannot provide assurance that grantees spend grant awards as intended, particularly to promote hunter education and preserve wildlife and their habitats. Management’s lack of monitoring also increases the risk of not detecting fiscal and operational issues and potential fraud, waste, and abuse at the grantee level.
Recommendation

The Executive Director and other members of TWRA’s executive management should take prompt action to initiate grantee monitoring to ensure grantees comply with grant contract terms, follow applicable state and federal laws and regulations, and achieve the intended purpose of these programs. The Executive Director should ensure management develops and implements policies and procedures to guide agency staff who are tasked to perform grantee monitoring activities. These staff members should be aware of all required grantee monitoring responsibilities, issue management decisions, and obtain corrective action plans when necessary.

Management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

Management’s Comment

We concur.

The Agency will seek training for staff on the state’s contract monitoring policy to fully understand monitoring expectations in accordance with applicable federal and state requirements. Further, the Agency will undertake an internal review of necessary changes that may be needed from a policy and personnel basis to establish an effective contract monitoring process.

Commission’s Comment

The Commission concurs with this finding. We will work with Agency leadership and the TFWC Audit Committee to improve policies and protocols needed to monitor grantees.
License and Permit Sales

We reviewed the agency’s process to sell hunting and fishing licenses and permits. Our specific goal was to review management’s process for ensuring that the agency receives all funds due based on those sales.

General Background

In addition to processing boat registrations and renewals, the Tennessee Wildlife Resources Agency’s (the agency) Licensing Division is responsible for issuing hunting and fishing licenses and permits approved for sale by the Tennessee Fish and Wildlife Commission. The agency primarily funds its operations through sales of these licenses and permits. The agency currently offers 69 types of fishing licenses, hunting licenses, and permits (see Appendix 10 for descriptions of each license and permit available for sale). Hunting and fishing licenses give hunters and anglers general permission to hunt game or fish in Tennessee and are valid for one year from the time of purchase. Permits such as the Migratory Bird Permit, the Federal Duck Stamp, and all other captive permits are necessary to legally hunt certain wildlife species and have a set expiration date of June 30 each year. Our audit focused on hunting and fishing license and permit sales.

Licensing Division Responsibilities

The agency’s Licensing Division processes revenue received and updates customer records within the Remote Easy Access License (REAL) system, which the agency uses to support its mission-critical business functions. Go Outdoors Tennessee is the REAL system’s customer-facing platform that the public uses to purchase licenses and permits. Customers may make purchases online, by phone, by mail, or in person at any agency sales office or license agent location.

17 Section 70-1-206(a)(7), Tennessee Code Annotated, grants the Tennessee Fish and Wildlife Commission the authority to approve hunting and fishing licenses and permits for sale.
Agency Sales Locations

The agency maintains sales locations at four regional offices and three hunter education centers (see Exhibit 3). Staff at any of these locations can sell licenses, permits, slat basket tags,\(^\text{18}\) or stamps; however, applicants can only obtain the Lifetime Sportsman License and specialty licenses, such as licenses for permanently disabled persons, from one of the four regional offices.

Exhibit 3
Agency Sales Locations

<table>
<thead>
<tr>
<th>Region 1</th>
<th>Region 2</th>
<th>Region 3</th>
<th>Region 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Region 1 Office - Jackson</td>
<td>Region 2 Office - Nashville</td>
<td>Region 3 Office - Crossville</td>
<td>Region 4 Office - Morristown</td>
</tr>
<tr>
<td>TWRA Hunter Education and Range Facility - Bartlett</td>
<td>Stones River Hunter Education Center - Antioch</td>
<td>John Sevier Hunter Education Center - Knoxville</td>
<td></td>
</tr>
</tbody>
</table>

Source: Auditor created based on information provided by agency management.

License Agents

A license agent is an individual, business, or county clerk office that has entered into an agreement with the agency that allows them to sell licenses and permits on behalf of the agency. In accordance with Section 70-2-106(b)(1), Tennessee Code Annotated, in addition to the license and permit fees, the agreement allows the license agent to charge a flat fee of $1 for the sale of each **annual** license or permit, and a flat fee of $0.50 for the sale of other time-specified licenses or permits. In addition, license agents must obtain a $10,000 surety bond\(^\text{19}\) to guarantee they will fulfill their contracted obligations.

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\(^{18}\) Slat basket tags give the angler permission to fish using a wooden, plastic, or cane basket. Individuals under age 16, over age 65, and those holding a valid annual license are eligible to purchase a slat basket tag. The slat baskets are permissible in all public streams and reservoirs, and the fisher may only take non-game fish.

\(^{19}\) A surety bond is a financial instrument used to guarantee a contractor will fulfill all obligations of a contract.
Sales and Reconciliation Processes

Electronic payments processed through online sales are automatically deposited into the state treasury, but sales processed at agency locations or license agents require additional manual procedures and reconciliations to ensure the agency receives all monies due. Because of the manual nature of collecting and processing payments for in-person transactions, our audit focused on sales processed at agency locations and by license agents. See Table 2 for the sales location and volume by fiscal year.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency (in person, phone, mail)†</td>
<td>$4,532,699.75</td>
<td>$7,066,121.50</td>
<td>$5,552,269.46</td>
</tr>
<tr>
<td>License Agents (in person)†</td>
<td>$19,249,993.75</td>
<td>$16,979,994.19</td>
<td>$14,155,841.22</td>
</tr>
<tr>
<td>Online</td>
<td>$27,769,183.50</td>
<td>$34,567,962.44</td>
<td>$37,233,942.44</td>
</tr>
<tr>
<td><strong>Total Sales</strong></td>
<td><strong>$51,553,897.00</strong></td>
<td><strong>$58,616,099.13</strong></td>
<td><strong>$56,944,075.12</strong></td>
</tr>
</tbody>
</table>

* While our audit focused on hunting and fishing license and permit sales, the totals reflected in this table include revenue received from boat registrations and renewals.
† We focused our audit on these transactions due to the manual nature of these collections.
Source: REAL system reports provided by agency management.

To purchase a license or permit in person, the customer must complete an application and take it to an agency location or a license agent. A customer may download applications from the agency website. The license agent or agency staff process applications through Go Outdoors Tennessee, where the sale transaction is recorded.

Agency Locations

When sales office staff process a license or permit purchase in Go Outdoors Tennessee, the staff member logs into iNovah, the state’s cashiering system, to process the payment transaction. Each staff member operates their own daily cash drawer and is assigned a unique iNovah account to track all transactions. At the end of each day, staff who sell licenses and permits compare their own transactions processed in Go Outdoors Tennessee to their daily sales report,21 funds processed in iNovah, and the funds they received. Then, a designated employee at each agency location reconciles all sales transactions processed for the day to the funds received. After that, the Sales Office Supervisor at each office reviews the reconciliation and emails the approved reconciliation report to the agency’s accounting staff.22 The accounting staff compare the reconciliation reports to sales in Go Outdoors

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20 iNovah is the system the State of Tennessee uses to process payments and prepare deposits. The system interfaces with Edison, the state’s accounting system. The system does not interface with Go Outdoors Tennessee.
21 The daily sales report is an Excel file that the Licensing Division uses as an additional record of transactions processed at the agency’s sales locations.
22 The Department of Finance and Administration (F&A) is responsible for performing fiscal-related duties on behalf of the agency. References to accounting staff are referring to F&A employees performing such work.
Tennessee and receipts in iNovah. After review, the accounting staff approve the iNovah receipt batches and submit them for deposit in Edison.

License Agents

The license agent collects payment from the customer for the full order amount using the license agent’s own cashiering system. Each week, the license agents remit their sales revenue, minus the license agent fees, to the agency through an Automatic Clearinghouse (ACH)\textsuperscript{23} transaction. To ensure the agency can collect funds, each license agent must have a dedicated bank account that the agency can access.

Each week, an agency accounting staff member reconciles funds the agency receives from license agents to the prior week’s sales and finalizes the deposit transaction in Edison. To perform the reconciliation, the staff member compares the totals for license agent sales transactions recorded in Go Outdoors Tennessee for the prior week to the revenue received from ACH transactions recorded in Edison. If the staff member notes a discrepancy, they consult with their supervisors and investigate the cause of the discrepancy. Once the staff member identifies the cause of the discrepancy, they document the cause. If necessary, staff may adjust the accounting records to ensure they accurately reflect funds received.

Current Audit

We focused our review on management’s process to ensure the agency received all funds due from hunting and fishing license and permit sales. Our review did not result in any findings or recommendations. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.

\textsuperscript{23} An ACH payment is a type of electronic bank-to-bank payment, where funds are transferred directly from one bank account to another.
Information Systems

General Background

In 2016, the Tennessee Wildlife Resources Agency (the agency) entered a 10-year contract with Brandt Information Systems, LLC to develop, implement, and maintain the Remote Easy Access License (REAL) system. Agency staff use the REAL system to sell hunting and fishing licenses, register boats, run quota hunt draws, collect harvest information, provide accounting features, and complete other functions by using point-of-sale equipment in retail establishments across the state. In addition, the REAL system has various capabilities, such as customer record maintenance and ad hoc reporting, for internal users at the agency.

Current Audit

We focused our review on management’s compliance with state information systems security policies. See Finding 4. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.

Finding 4

The agency did not comply with state information systems security policies in three areas and did not establish effective internal controls over information systems security

Tennessee Wildlife Resources Agency management did not comply with state information systems security policies in three areas and did not establish effective internal controls over information systems security, increasing the risk of unauthorized access to or modification of sensitive data.
Pursuant to Standard 9.61 of the U.S. Government Accountability Office’s *Government Auditing Standards*, we omitted details from this finding because they are confidential under the provisions of Section 10-7-504(i), *Tennessee Code Annotated*. We provided management with detailed information regarding the specific conditions we identified, as well as the related criteria, cause, and our specific recommendation for improvement.

**Recommendation**

Management should ensure compliance with applicable information systems security policies and develop appropriate internal controls in these areas. Management should assign staff to be responsible for ongoing monitoring of the risks and mitigating controls and take action if deficiencies occur.

**Management’s Comment**

We concur.

The Agency will create and revise internal policies to address the areas noted.

**Commission’s Comment**

The Commission concurs and will work with Agency leadership and the TFWC Audit Committee to create and revise internal policies to address the areas noted.
Public Records Requests

We reviewed the agency’s public records request program. Our goal was to ensure the agency promoted transparency by establishing a process to receive, maintain, and respond to public records requests.

The Tennessee Wildlife Resources Agency (the agency) is required by law to maintain records documenting management’s decision-making and spending activities used to meet the agency’s mission. These records include but are not limited to management’s strategic plan, program initiatives, and spending plans. Given that the agency’s mission directly impacts the state’s fish and wildlife; their habitats; and the outdoor activities pursued by hunters, anglers, and other nature enthusiasts throughout the state, citizens often seek information of interest from the agency. To accommodate Tennesseans’ requests for records, management developed the public requests program to promote public transparency by enabling citizens to request and receive records and review whether the agency is properly stewarding public resources and making prudent decisions.

The Tennessee Public Records Act, found in Section 10-7-503, Tennessee Code Annotated, requires agencies to make their public records available for public inspection, unless exempted by state law, and addresses how agencies may receive and respond to public records requests. The statute also requires state governmental entities to promulgate rules regarding public records that comply with the provisions of the Act. In response to this statute and using the Comptroller of the Treasury, Office of Open Records Counsel’s “Best Practices and Guidelines” as a guide, the agency promulgated Rules of Tennessee Wildlife Resources Agency Administration, Chapter 1660-03-02, “Rules and Regulations Governing Public Records Requests.”

Chapter 1660-03-02-.03, “Responding to Requests,” assigned the role of Public Record Request Coordinator (PRRC) to the attorneys in the agency’s Legal Division. According to the Rule, the Legal Division’s key responsibilities as PRRC include
• reviewing public records requests and determining if the request is specific enough to identify the records and if the agency is the custodian of those records;

• acknowledging receipt of the request and informing the requestor of the need to provide proof of Tennessee citizenship and any applicable fees;

• denying the request in writing if the requestor is not a Tennessee citizen, if the request is not specific enough to identify records, if the requested records fall under an exemption, or if the agency is not the custodian of the records; and

• forwarding the records request to the custodian of the records and helping produce those records.

In addition to state statute and agency rules governing public records, state agencies must also comply with records disposition authorizations (RDAs), which govern how long an agency must maintain different types of public records prior to their destruction. RDA Number SW35, “Open Records Request,” requires agencies to retain public records requests for five years.

Current Audit

We focused our review on the agency’s public records requests process to receive, fulfill, and retain public records requests. See Observation 1. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.

Observation 1

To improve records management practices for public records requests, the Public Record Request Coordinator should develop written policies and procedures for managing the agency’s public records

Based on our discussions and review, the Public Record Request Coordinator (PRRC) could not provide reasonable assurance that agency files contained all public records requests and that the agency had responded to all public records requests as required by Section 10-7-503, Tennessee Code Annotated. In gaining our understanding, we found that the PRRC’s general practice was to retain large or potentially controversial requests, but she did not always save other public records requests, which were lost because the agency’s public records request email inbox automatically deletes emails after 90 days.

In addition, we learned of at least 1 instance where the PRRC acknowledged the receipt of a large public records request, provided a date to the citizen that she would provide the information, but then did not follow up with the citizen until after the date had passed and after the citizen’s follow-
up inquiry. According to the PRRC, the failure to follow up with the citizen was an unintentional oversight.

Action Taken by Management

As of August 4, 2022, when we brought this issue to management’s attention, the agency’s Grants Analyst, who was assisting the General Counsel with public records requests, took immediate action to implement a log to track public records requests that the agency receives.

The Executive Director should ensure that all staff are aware of their public records responsibilities, including the responsibility to respond to public records requests timely. The General Counsel should design procedures to ensure that the PRRC reviews all public records requests and maintains public records requests for five years in compliance with RDA Number SW35.

Management’s Comment

We concur.

The Agency is in the process of reviewing its promulgated rule relative to public records requests along with Agency practices to ensure that the rule is achievable and trackable. The intention is to create a process that will be consistent with recordkeeping requirements as established in state law, rules, and policies. The Agency further will work to provide relevant and appropriate guidance to Agency staff via internal policy.

Commission’s Comment

The Commission concurs and will work with Agency leadership and the TFWC Audit Committee to create a record request process that will be consistent with recordkeeping requirements as established in state law, rules, and policies.
Endangered Species List

Our goal was to determine if the agency reviewed the state’s endangered species list biennially, as required by statute.

The Tennessee Wildlife Resources Agency’s (the agency) Biodiversity and Environmental Services Division aids in the restoration and conservation of the state’s endangered species. Part of that responsibility includes maintaining an up-to-date list of threatened species, endangered species, and wildlife in need of management (we refer to this as the state’s endangered species list or the list). The agency uses the list as a tool to help them inform the public and other decision makers of the status of species in Tennessee and to make decisions that protect Tennessee’s wildlife and ensure Tennesseans can continue to experience these wildlife habitats for generations to come. Other state agencies, such as the Tennessee Department of Environment and Conservation (TDEC), use the list to make informed decisions regarding their own environmental responsibilities.

Updating the Endangered Species List

Section 70-8-105, Tennessee Code Annotated, requires the Tennessee Fish and Wildlife Commission to review the state’s endangered species list every two years and to add or remove species on the list as appropriate. To complete the review, the agency evaluates the status of species of wildlife in Tennessee to identify species they may consider adding or removing from the list. In 2019 and 2021, the Biodiversity and Environmental Services Division’s Chief and Assistant Chief led the review, and they consulted with experts both within and outside the agency to evaluate different species. External experts may include individuals from surrounding universities, nonprofit agencies such as The Nature Conservancy, or government agencies such as TDEC or the U.S. Fish and Wildlife Service (USFWS). When determining if they will

According to Section 70-8-103, Tennessee Code Annotated, endangered species are any species or subspecies of wildlife that are in jeopardy of surviving in Tennessee. This category also includes any species or subspecies that appear on national endangered species lists.

Threatened species or subspecies are likely to become endangered within the foreseeable future.

Wildlife in need of management applies to a species or subspecies that needs specific management to prevent it from becoming a threatened species in the future.
recommend classifying a species as endangered, threatened, or in need of management, the experts consider available information including, but not limited to, the *Tennessee State Wildlife Action Plan*, species status surveys, population distribution, consultation with other experts familiar with the species, and their personal observations in the field.

Once the Biodiversity and Environmental Services Division finishes evaluating the status of Tennessee’s species, reviewing the previous list, and determining any updates the agency needs to make to the list, they provide the list to the agency’s Executive Director for review. Once the Executive Director has approved the draft list, the Chief of Biodiversity or their designee presents the draft list to the commission during one of its meetings. After the commission approves the list, if the Biodiversity and Environmental Services Division recommended any changes to the list from the prior version, agency staff provide the updates to the State Attorney General’s office for review. After the Attorney General’s office approves the changes, the Secretary of State signs the final version of the list, which is then posted as a rule of the Tennessee Wildlife Resources Agency on the Secretary of State’s website. Additionally, if the agency makes any changes to the list, the agency submits those changes to USFWS as part of the annual renewal process for the cooperative agreement between the agency and USFWS.

**Results of the Prior Audit**

In the prior performance audit released in September 2017, we noted a finding that agency management had not updated the endangered species list since 2000, violating state statute and, as a result, also violating the cooperative agreement with USFWS. We also reported in the finding that, at the time of the audit, the Chief of Biodiversity was not aware of the statutory requirements until 2013 and that, due to changes in personnel and other projects, the species analysis was not

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24 The *Tennessee State Wildlife Action Plan* details the state’s conservation strategy to protect species in Tennessee. Congress requires states to update their plans at least every 10 years. The agency last updated Tennessee’s plan in 2015.

25 A status survey is a research and observation study that evaluates the distribution of a species in a particular location or locations to help the agency determine whether to change the status of a species (for example, from threatened to endangered).


27 The agency entered into a cooperative agreement with USFWS in 1977. The purpose of the agreement is for USFWS to assist the State of Tennessee, through the agency, with its fish and wildlife conservation programs by providing federal financial support, helping develop programs and projects, and exchanging biological data.
performed and the list was not updated until the February 2017 Tennessee Fish and Wildlife Commission meeting. As of September 2017, when the report was released, management stated that they officially submitted the revised rule to update the list. At the six-month follow-up, management stated that the rule became effective on May 2, 2018.

Current Audit

We focused our review on understanding management’s process to review and update the state’s endangered species list and confirming whether management had performed the necessary processes to review the list in both 2019 and 2021. See Observation 2. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.

Observation 2

To reduce the risk of exposing Tennessee’s endangered species to harm and to establish the integrity of the endangered species identification process, management should develop a policy or written procedure to ensure staff comply with state statute

From our review, although we determined that management took sufficient action to review the state’s endangered species list in both 2019 and 2021, agency management performed this review by relying on the expertise and experience of their supervisors and staff. Management has not established a policy or written procedure that assigns key responsibilities; defines steps individuals should perform while conducting the review; and mitigates the risks associated with turnover in key positions, including institutional knowledge and expertise.

Without an established policy or procedure, management increases the risk of noncompliance with list requirements and, more importantly, increases the risk of potentially exposing Tennessee’s endangered wildlife to harm.

In order for agency management to achieve consistent compliance with state statute and federal regulations, management must establish an effective internal control system to achieve compliance. The U.S. Government Accountability Office’s Standards for Internal Control in the Federal Government (Green Book) includes guidance to management for establishing an effective internal control system. According to Principle 10.02, “Response to Objectives and Risks,”

Management designs control activities in response to the entity’s objectives and risks to achieve an effective internal control system. Control activities are the policies, procedures, techniques, and mechanisms that enforce management’s directives to achieve the entity’s objectives and address related risks.
According to Principle 12.03, “Documentation of Responsibilities through Policies,”

Management documents in policies for each unit its responsibility for an operational process’s objectives and related risks, and control activity design, implementation, and operating effectiveness. Each unit, with guidance from management, determines the policies necessary to operate the process based on the objectives and related risks for the operational process. Each unit also documents policies in the appropriate level of detail to allow management to effectively monitor the control activity.

We recommend that agency management develop a policy or written procedure for reviewing the state’s endangered species list. The policy or procedure should clearly document the agency’s process for reviewing and updating the required endangered species list, including defining key responsibilities and expectations.

**Management’s Comment**

We concur.

The Agency has a draft, internal procedural document that will establish an internal review process for the State’s Threatened and Endangered Species List. This document will provide process instruction and will identify roles and responsibilities of those who perform assessments. The document will further provide staff instruction relative to the documentation of methods used to make assessments including a timeline and methods to assess species status. This document will be reviewed regularly to clearly define roles and responsibilities of agency staff who are responsible for the proposed designations.

**Commission’s Comment**

The Commission concurs and will work with Agency leadership and the TFWC Audit Committee to complete the procedural document that will establish an internal review process for the State’s Threatened and Endangered Species List.
Wetland Acquisition Fund

We reviewed the purpose of the Wetlands Acquisition Act and the funding mechanism used to support the Act. Our specific goal was to review management’s compliance with the Act to administer the funds for the purposes of acquiring and preserving wetlands in Tennessee.

General Background

In 1986, the General Assembly passed the U.A. Moore Wetlands Acquisition Act, which authorizes the Tennessee Wildlife Resources Agency (the agency) to acquire wetlands and bottomland hardwood forests for preservation purposes and in the best interests of Tennessee citizens. The agency is expected to follow the Act’s specific requirements for acquiring and maintaining wetlands, as outlined in Section 11-14-401 through 11-14-407, *Tennessee Code Annotated*.

Fund Revenues and Expenditures

To fund the purposes of the Act, a portion of the state’s recordation tax collections for all transfers of real property is appropriated to the 1986 Wetland Acquisition Fund, in accordance with Section 67-4-409(g), *Tennessee Code Annotated*, which states,

Three and one-fourth cents (3.25¢) of the tax levied by subsection (a) [recordation tax on transfers of realty] shall be credited to a special agency account in the state general fund known

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28 This act was named for Shelby County representative U. A. Moore, who served in the 88th and 89th General Assemblies from 1973 to 1976.
29 Section 11-14-401(b)(1)(B), *Tennessee Code Annotated*, defines wetlands as “lands which have hydric soils and a dominance (fifty percent (50%) or more of stem count based on communities) of obligate hydrophytes” which include: “fresh water meadows; shallow fresh water marshes; shrub swamps with semipermanent water regimes most of the year; wooded swamps or forested wetlands; open fresh water except farm ponds; and bogs.”
30 Section 11-14-401, *Tennessee Code Annotated*, defines bottomland hardwood forests as “forests occurring on alluvial soils in floodplains in which tupelo, blackgum, sweetgum, oaks, southern cypress, elm, ash, cottonwood, singly or in combination, comprise a plurality of the stocking except where pines comprise twenty-five percent (25%) to fifty percent (50%).”
as the 1986 wetland acquisition fund. Expenditures from such fund shall only be made to implement and effectuate the purposes of title 11, chapter 14, part 4. The fund may be expended to maintain and enhance state-owned property that is under the agency’s jurisdiction.

The tax is subject to the Annual Appropriations Act; therefore, for any year that the General Assembly does not appropriate the amount, those funds revert to the General Fund. At the beginning of each fiscal year, the agency identifies which state-owned properties are eligible to benefit from the Wetland Acquisition Fund.\textsuperscript{31} See Table 3 for the total amount of recordation tax revenue appropriations and the fund expenditures for each fiscal year.

\begin{table}[h]
\centering
\caption{Wetland Acquisition Fund Revenues and Expenditures for Fiscal Years 2020 to 2022}
\begin{tabular}{|l|c|c|}
\hline
Fiscal Year & Revenues & Expenditures \\
\hline
2020 & $18,006,871 & $16,125,225 \\
2021 & $22,629,548 & $14,618,082 \\
2022 & $32,382,366 & $17,647,164 \\
\hline
Total & $73,018,785 & $48,390,471 \\
\hline
\end{tabular}
\end{table}

Source: Edison, the state’s accounting system.

**Current Audit**

We focused our review on management’s process for administering the Wetland Acquisition Fund. See the Matter for Legislative Consideration. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.

**Matter for Legislative Consideration**

The Tennessee Wildlife Resources Agency’s (the agency) Executive Director and the Tennessee Fish and Wildlife Commission should work with the General Assembly to assess and consider amending Section 67-4-409(g), Tennessee Code Annotated, to provide clarity on the intent of all Wetland Acquisition Fund spending.

Currently, Section 67-4-409(g) states, “Expenditures from the fund shall only [emphasis added] be made to implement and effectuate the purposes of title 11, chapter 14, part 4. The fund may be expended to maintain and enhance state-owned property that is under the agency’s jurisdiction.” Given that the agency manages and maintains land under its jurisdiction that is not

\textsuperscript{31} The Wildlife Resources Fund was legislatively created in 1974 (Section 70-1-401, Tennessee Code Annotated) as the primary fund for agency operations. As such, agency staff pay all expenditures for agency activity from the Wildlife Resources Fund. Each month, the accounting staff transfer funds from the Wetland Acquisition Fund to replenish the Wildlife Resources Fund.
wetlands or bottomland hardwood forests, the law is unclear as to whether the General Assembly intended the second sentence to be a limit in scope or an increase in scope related to the previous sentence. In one possible interpretation of the code, per the first sentence, the agency could only use the recordation tax allocations for wetlands in accordance with Title 11, Chapter 14, Part 4, *Tennessee Code Annotated*, with the second sentence further limiting the use of the funds to either the maintenance of currently owned wetlands or the acquisition (enhancement) of additional land adjacent to wetlands already owned by the agency. A second interpretation of the code would allow the agency to use the recordation tax allocations to either acquire wetlands and bottomland hardwood forests or to maintain and enhance any land under the agency’s jurisdiction.

The General Assembly may wish to consider amending statutory language to clarify its intent for Wetland Acquisition Fund expenditures and to provide citizens and the agency with a clear understanding of the purpose of the recordation tax funds that are allocated to the agency.

**Management’s Comment**

We concur in part.

The Agency welcomes clarity and agrees that a clear understanding of the purpose of recordation tax funds allocated to the agency is valuable; however, the agency’s activities in this area are consistent with the legislative intent of Public Chapter 1027 (2016) and its fiscal note presumptions.

**Commission’s Comment**

The Commission concurs in part. The Commission views the Agency’s use of the Wetland Acquisition Fund to be consistent with legislative intent. However, there could be statutory language considered that might clarify this intent.

**Auditor’s Comment**

Our Matter for Legislative Consideration is intended as information for the General Assembly in consideration of clarity of legislative intent and stands as written.
Land Acquisitions

The Tennessee Wildlife Resources Agency’s (TWRA) Federal Aid and Real Estate Division oversees TWRA’s land acquisition function and partners with various federal and state agencies to acquire land through purchase or donation with the guidance of the State Building Commission and the State of Tennessee Real Estate Asset Management (STREAM) Division. TWRA manages the land to conserve habitats of the state’s fish and wildlife and to preserve the land for the enjoyment of Tennesseans.

Acquisition Priorities

From October 2016 through October 2017, TWRA contracted with The Nature Conservancy, a nonprofit environmental organization focused on land and water conservation, to help develop a plan to manage its conservation efforts and guide its priorities. The Nature Conservancy used information such as TWRA’s State Wildlife Action Plan to develop the resulting 2017 TWRA Wildlife Legacy Plan (TWLP). The Nature Conservancy and TWRA intended that the TWLP would support TWRA’s

We reviewed the agency’s land acquisitions, which are intended to help the agency protect fish and wildlife and their habitats for the use of Tennessee citizens and visitors. Our goal was to determine if agency management ensured that they acquired land in alignment with the agency’s mission while complying with applicable state procurement guidelines.

TWRA Land Acquisitions,
July 2019 to May 2022

- $22,158,014 total acquisition value
- 62,172 acres
- 23 land acquisitions

32 The State Building Commission (SBC) is a statutorily created body that is tasked with overseeing most state construction and demolition projects and with acquiring and disposing of state lands. The executive subcommittee, which consists of the state’s constitutional officers and the Commissioner of Finance and Administration, has authority to act on behalf of the full commission to take final action on land acquisitions, land disposals, lease transactions, and demolitions. The SBC approves TWRA’s land acquisitions.

33 STREAM, a division of the Tennessee Department of General Services, is responsible for managing the state’s real estate assets.

34 The State Wildlife Action Plan documents Tennessee’s wildlife conservation strategy, as required by Congress. Congress requires states to update their plans every 10 years; Tennessee last updated its plan in 2015.
existing strategic plan. The TWLP consists of a multi-tiered Geographical Information Systems (GIS) tool and a final report explaining how the project team developed the tool and the basis for the tool and its use. The TWLP identifies other potential uses of the tool, such as ensuring fiscal responsibility and clear communication regarding TWRA’s conservation programs. The GIS tool incorporates detailed data including land areas identified as high priority in the State Wildlife Action Plan, focal areas such as floodplain maps and elk restoration zones, fishing access points, public land access points, and water quality data.

As noted in the TWLP, the plan should be used

to provide the TWRA Federal Aid & Real Estate, Wildlife, and Fisheries Divisions with an updatable habitat conservation project prioritization tool that integrates the best available science with the agency’s internal land ownership and management goals.

The project’s goal is to “use the 2017 TWRA Wildlife Legacy Plan to create larger, connected blocks of priority wildlife habitats.” Exhibit 4 is an excerpt from the TWLP that lists the objectives identified to support the TWLP’s goal.

### Exhibit 4
TWLP Objectives

- Protect and expand existing TWRA Wildlife Management Areas;
- Connect existing public lands base to best bolster Tennessee’s natural lands’ ability to adapt to a changing climate;
- Increase protection of habitats for threatened and endangered species, species of Greatest Conservation Need, and notable habitat types;
- Increase opportunities to expand the restoration of priority habitats;
- Invest TWRA resources in high-recreational-value lands that align with TWRA’s ability to manage them; and
- Enable the incorporation of drinking water and water quality values into the habitat conservation decision-making process.


TWRA contracted with The Nature Conservancy again in 2020 to update the maps to more clearly identify the geographical areas TWRA was interested in for acquisition and restoration. The 2021 TWRA Wildlife Legacy Plan Statewide Atlas Maps identified land adjacent to existing state-owned properties and used the priorities identified in the 2017 TWLP. TWRA and The Nature Conservancy also considered updates made to State Wildlife Action Plan maps when assigning priority levels. They
created color-coded maps, which identify areas of land as very high-, high-, or medium-protection priorities. **Exhibit 5** is an example of a map included in the updated TWLP.

**Exhibit 5**

**Example of TWLP Map**

State statute also provides guidance regarding land acquisition priorities and purchases. Section 11-14-401, *Tennessee Code Annotated*, states that preserving wetlands and bottomland hardwood forests is in the general interest of Tennesseans and authorizes TWRA to acquire these areas using funds from the 1986 Wetland Acquisition Fund. Additionally, Section 11-14-401 identifies specific tracts of land that are considered upland hardwood forests, which TWRA can also use the 1986 Wetland Acquisition Fund to purchase.35

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35 See [Wetland Acquisition Fund](#) section on page 37 for more information.
**Acquisition Process**

TWRA’s land acquisition process begins when a staff member (typically a Wildlife Manager or Biologist) from a regional office determines that a land tract will protect habitats or enhance recreation areas of state-owned lands. A seller may approach TWRA with available land, or TWRA may pursue available land that fits the criteria. The Federal Aid and Real Estate Division may work with the Wildlife and Forestry Division during this process since the latter can offer additional perspectives of wildlife and forestry management.

Once staff identify potential land tracts and inform their leadership, both divisions’ leadership review the staff’s assessment and confirm whether the land tract in question aligns with TWRA’s priorities for land and habitat conservation. TWRA’s Executive Director determines whether to pursue potential land acquisitions.

Most state agencies, including TWRA, are subject to external oversight for obtaining real estate, including both purchases and donations. The agency follows the requirements established in STREAM’s Land and Lease policy and Section 4-15-102(d)(1), *Tennessee Code Annotated*, which require an agency to obtain the State Building Commission’s approval when purchasing land. The Federal Aid and Real Estate Division leads TWRA’s submission process, preparing the necessary documentation for review and approval by other state agencies. We summarize this process in **Exhibit 6**.
Current Audit

We focused our review on management’s process for acquiring land to determine if their land acquisitions aligned with the agency’s strategic plan and priorities, and if land acquisitions complied with state procurement policies. Our review did not result in any findings or recommendations. See Appendix 1 for our detailed audit objectives, conclusions, and methodologies.
Appendices

Appendix 1
Objectives, Conclusions, and Methodologies

Wildlife Resources Fund and Agency E-Store

1. Audit Objective: Did agency management deposit funds for agency use into the Wildlife Resources Fund as required by statute?

   Conclusion: Based on our review, agency management did not comply with statute by depositing E-Store revenue into a custodial fund and transferring it to the foundation instead of depositing it into the Wildlife Resources Fund. See Finding 1.

2. Audit Objective: Did agency management expend E-Store proceeds in accordance with statewide procurement policy?

   Conclusion: Based on our review, agency management issued prepaid Visa cards purchased by the foundation with E-Store revenues to agency wildlife officers to procure items for agency events, outside of statewide procurement policy. Management did not design sufficient internal controls to ensure all E-Store proceeds were spent in accordance with management’s intent for the funds. See Finding 1.

Methodology to Address the Audit Objectives

To address our audit objectives, including gaining an understanding of the agency’s and the foundation’s respective responsibilities regarding the agency’s E-Store, the uses of its profits, and agency management’s design of internal controls significant to our audit objectives, we interviewed the foundation’s Executive Director and multiple agency staff members, including the current General Counsel, the former General Counsel, the Director of Marketing and Special Projects, and the Chief of Federal Aid and Real Estate. We also interviewed multiple agency wildlife officers and regional coordinators and the Department of Finance and Administration’s Controller assigned to the agency.

We reviewed the following items that foundation management provided:

- the foundation’s articles of incorporation;
- the foundation’s bylaws and charter;
- the foundation’s board of directors’ meeting minutes for 2019 to 2021;
- a list of administrators for the foundation’s BDAs as of June 17, 2022;
• an example of the documentation used to set up a new foundation BDA; and
• a list of account balances for the foundation’s BDAs as of April 21, 2022.

We reviewed the agency’s E-Store website and the following documentation that agency management provided:

• the E-Store’s licensing and merchandise sales report for fiscal year 2022;
• E-Store sales data for June 2022;
• an E-Store merchandise fulfillment report example for July 12, 2022;
• a monthly sales report example for January 2022;
• a quarterly sales report example for January 2022 through March 2022;
• an example of a prepaid Visa card documentation; and
• the contract agreement for the partnership between the Free Fishing Day event sponsor and the foundation.

We also analyzed payments the agency made to the foundation during the period July 1, 2019, through February 28, 2023.

We obtained and reviewed the memorandum of understanding that agency management and foundation management signed in 2012, as well as a list of contracts, including grant contracts, that the agency provided us. We also obtained and reviewed the following through our own research:

• the foundation’s public-facing website;
• Section 70-1-302, *Tennessee Code Annotated*;
• the Governmental Accounting Standards Board’s Codification 2100, “Defining the Financial Reporting Entity”; and
• the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government*.

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**Agency and Foundation’s Relationship**

**Audit Objective:** Did agency management clearly delineate responsibilities between the agency and the foundation?

**Conclusion:** Based on our review, despite the existence of a written partnership agreement, agency management did not clearly delineate responsibilities between the agency
and the foundation in relation to areas for which no specific contract existed. See Finding 2.

Methodology to Address the Audit Objective

To address our audit objective, including gaining an understanding of the working relationship between the organizations and assessing agency management’s design of internal controls significant to our audit objective, we interviewed the foundation’s Executive Director; the Tennessee Fish and Wildlife Commission Chair; and multiple agency staff members, including the Executive Director, the current General Counsel, the former General Counsel, the Director of Marketing and Special Projects, and the Chief of Federal Aid and Real Estate. We also interviewed multiple agency wildlife officers and regional coordinators and the Department of Finance and Administration’s Controller assigned to the agency.

We reviewed the following items that foundation management provided:

- the foundation’s articles of incorporation;
- the foundation’s bylaws and charter;
- the foundation’s board of directors’ meeting minutes for 2019 to 2021;
- a list of the foundation’s BDAs and their descriptions;
- a list of administrators for the foundation’s BDAs as of June 17, 2022;
- an example of the documentation used to set up a new foundation BDA; and
- a list of account balances for the foundation’s BDAs as of April 21, 2022.

We obtained and reviewed the memorandum of understanding that agency management and foundation management signed in 2012, as well as the job description of agency wildlife officers and a list of contracts, including grant contracts, that the agency provided us. We also obtained and reviewed the following through our own research:

- the foundation’s public-facing website;
- Section 70-1-302, 70-1-401, and 70-1-306(b), *Tennessee Code Annotated*;
- the Governmental Accounting Standards Board’s Codification 2100, “Defining the Financial Reporting Entity”;
- the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government*;
- the contract agreement for the Tennessee Outdoor Youth Summit; and
- contract agreements for the Scholastic Action Shooting Program.
Grant Contract Monitoring

Audit Objective: Did the agency comply with CPO Policy 2013-007 for monitoring grant awards?

Conclusion: Overall, management did not have a process to ensure the completion of grantee monitoring in accordance with CPO Policy 2013-007 requirements. See Finding 3.

Methodology to Address the Audit Objective

To address our audit objective, along with gaining an understanding of any processes in place and the design and implementation of any internal controls, we interviewed the Chief of Federal Aid and Real Estate, the current Internal Audit Director, the former Internal Auditor, the Deputy Director of Business Operations, and the Grants Analyst. We reviewed

- Central Procurement Office (CPO) Policy 2013-007, “Grant Management and Subrecipient Monitoring Policy and Procedures”;
- Title 2, *Code of Federal Regulations*, Section 200;
- TWRA’s internally created PowerPoint presentation for subrecipient monitoring training; and
- TWRA’s grant contracts recorded in the state accounting system.

To review the subrecipient monitoring plans, we obtained the 2019 subrecipient monitoring plan and population from our workpapers for the 2019 Single Audit of the Fish and Wildlife Cluster. We contacted CPO and obtained TWRA’s 2020 and 2021 subrecipient monitoring plans and populations from the CPO Grants Manager.

License and Permit Sales

Audit Objective: Did the agency ensure licenses and permits sold by agency regional offices, hunter education centers, and license agents reconciled to the revenue received?

Conclusion: Based on our review and testwork, management ensured sales of licenses and permits reconciled to the revenue received.

Methodology to Address the Audit Objective

To address our audit objective, including gaining an understanding of the reconciliation processes and assessing management’s design and implementation of internal controls relevant to our objective, we interviewed the Chief of the Licensing Division, the Assistant Chief of the
Licensing Division, the License Agent Coordinator, the Sales Office Supervisor, the Accounting Office Account Technician, the Accountant responsible for license agent reconciliations, and the Account Technician responsible for sales office reconciliations. We reviewed Section 70-2-106, *Tennessee Code Annotated*, the License Agent Application Packet, the *License Agent Coordinator Manual*, the *License Agent User Guide*, the *Sales Office Manual*, and the ACH and Wire Deposit Training memo. We performed walkthroughs of the mail opening procedures, the process to sell licenses and permits, the daily reconciliation process for sales offices, and the reconciliation process for license agents.

To assess the operating effectiveness of internal controls that management implemented to ensure license agent sales reconciled to the revenue received and to test compliance with the agency’s policies and established reconciliation procedures, we selected a sample of 25 weeks from a population of 105 weeks from July 1, 2020, through June 30, 2022. We reviewed the license agent reports from the REAL system, queries in Edison that showed the amounts the agency expected to receive for the sampled weeks, deposit journal entries, and reconciliation spreadsheets to verify that the agency received the correct amount of funds from license agents based on sales records and that agency staff performed weekly reconciliations.

To assess the operating effectiveness of internal controls that management implemented to ensure sales reconciled to the revenue received and to test compliance with the agency’s policies and established reconciliation procedures, we selected a sample of 29 daily sales reports from a population of 4,453 sales reports that all agency sales offices and hunter education centers submitted to the accounting office during the period July 1, 2020, through June 30, 2022. We reviewed the daily deposit report reconciliations, which included daily sales reports, daily deposit reports, bank deposit slips, iNovah system reports, and REAL system sales reports, to ensure that staff completed the reconciliations, that supervisors reviewed the reconciliations, and that the funds received by the agency’s offices and hunter education centers reconciled to sales reports.

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### Information Systems

**Audit Objective:** Did the agency follow state information systems security policies?

**Conclusion:** Based on our review, we determined management did not ensure compliance with state information systems policies. See **Finding 4**.

**Methodology to Address the Audit Objective**

To address our audit objective, we interviewed management to gain an understanding of state information systems security policies and internal controls significant to our audit objective, and to assess management’s design and implementation of internal controls. To assess the implementation and operating effectiveness of internal controls and compliance with state information systems security policies.
policies, we performed walkthroughs, reviewed relevant policies and procedures, and tested management’s control activities and compliance with specific policy requirements.

Public Records Requests

Audit Objective: Did the agency’s Public Record Request Coordinator (PRRC) ensure compliance with public records requests in accordance with the Tennessee Public Records Act and RDA Number SW35?

Conclusion: Based on our review, the PRRC’s process did not ensure the agency received, addressed, and maintained public records requests. See Observation 1.

Methodology to Address the Audit Objective

To address our audit objective, including obtaining an understanding and assessing the design and implementation of internal controls significant to the audit objective, and to gain an understanding of management’s process to receive, address, and maintain public records requests, we interviewed the former General Counsel, the current General Counsel, the Administrative Services Assistant, and the Executive Director. We also reviewed Section 10-7-503, Tennessee Code Annotated; Rules of Tennessee Wildlife Resources Agency Administration, Chapter 1660-03-02, “Rules and Regulations Governing Public Records Requests”; RDA Number SW35, “Open Records Request”; and the Comptroller of the Treasury, Office of Open Records Counsel’s “Best Practices and Guidelines.” We obtained and reviewed examples of public records requests the agency retained and the new tracking log the Legal Division implemented.

Endangered Species List

Audit Objective: In response to the prior finding, did agency management review the state’s endangered species list as required by statute?

Conclusion: Based on our review, management took corrective action to remedy the deficiencies noted in the prior audit. We found that agency management reviewed the state’s endangered species and updated the list in 2019 and 2021 as required by statute; however, management should develop a formalized policy or written procedure that outlines the review process. See Observation 2.
To address our audit objective, including gaining an understanding of the Wetlands Acquisition Act and the administration of the Wetland Acquisition Funds, we reviewed

- Sections 11-14-401 through 11-14-407, *Tennessee Code Annotated*; and
- Section 67-4-409(g), *Tennessee Code Annotated*.

Wetland Acquisition Fund

**Audit Objective:** Did management comply with the provisions of the Wetlands Acquisition Act by administering the Wetland Acquisition Fund to support the activities allowed in the Act?

**Conclusion:** Management administered the funds for activity authorized by the Wetlands Acquisition Act; however, we found that the Wetland Acquisition Fund statute does not clearly convey the intent for allowable fund uses. See the **Matter for Legislative Consideration**.

Methodology to Address the Audit Objective

To address our audit objective, including obtaining an understanding and assessing the design of internal control significant to our audit objective, we interviewed the Chief of Biodiversity, the General Counsel, the Region 1 Biodiversity Coordinator, the Region 4 Wildlife Technician 2, and the Region 4 Wildlife Manager 4. To gain an understanding of management’s review process for the state’s endangered species list and to determine if management reviewed the state’s endangered species list every two years in compliance with statute, we reviewed the following:

- the Endangered Species Act of 1973;
- Section 70-8-105, *Tennessee Code Annotated*;
- the cooperative agreement between the Tennessee Wildlife Resources Agency and U.S. Fish and Wildlife Services;
- the *Rules of Tennessee Wildlife Resources Agency*, including Chapters 1660-01-32-.02 and 1660-01-32.03;
- examples of research surveys and results; and
- correspondence exchanged during the review process.
We also interviewed the agency’s Chief of Federal Aid and Real Estate, the Account Technician responsible for the monthly transfers, and the Controller. We conducted a walkthrough of the process to determine which agency-owned properties are eligible to use Wetlands Acquisition Act funds, as well as a walkthrough of the process for the monthly transfer of expenditures related to the Wetlands Acquisition Act. To determine if the agency expended funds in compliance with the purposes of the Act, we obtained and analyzed revenues, expenses, and fund balances from Edison, the state’s accounting system, for the period of July 1, 2019, through June 30, 2022; examples of the spreadsheets used to support the entries in the accounting system, including lists of eligible state-owned property codes for fiscal years 2020 through 2022, monthly wetlands expenses calculations, recordation tax apportionment calculation worksheets for July 2019, and the agency’s Biennial Wetland Report for 2020; and federal grant contracts awarded to the agency for grants awarded during fiscal years 2021 and 2022.

Land Acquisitions

1. Audit Objective: Did TWRA management align land acquisitions with TWRA’s strategic plans and goals?

Conclusion: Management identified prioritization objectives and contracted with The Nature Conservancy to produce the *Tennessee Wildlife Legacy Plan*, which management used to ensure land acquisitions aligned with TWRA’s strategic plans and goals.

2. Audit Objective: Did TWRA management acquire land in accordance with state procurement guidelines and record it at acquisition value in the state’s accounting records?

Conclusion: TWRA management acquired land in accordance with state procurement guidelines and recorded it at acquisition value in the state’s accounting records.

Methodology to Address the Audit Objectives

To address both of our audit objectives, including gaining an understanding of the land acquisition process and assessing management’s design and implementation of internal controls relevant to our objectives, we interviewed the Chief of Federal Aid and Real Estate, the Controller, and the STREAM Interim Director of Compliance. We reviewed

- the STREAM Land and Lease policy;
- the 2017 *Tennessee Wildlife Legacy Plan*;
• the 2021 TWRA Wildlife Legacy Plan Statewide Atlas Maps;
• examples of land acquisition deals and results; and
• correspondence exchanged during the review process.

To determine whether TWRA’s land acquisitions aligned with its strategic plans and goals for objective 1 and whether TWRA complied with state procurement guidelines for objective 2, we obtained a population of 23 land acquisitions that TWRA approved during the period July 1, 2019, through May 12, 2022. We reviewed acquisition forms, approval documentation, State Building Commission executive subcommittee meeting minutes, and automated clearinghouse requests to determine whether the land acquisitions aligned with TWRA’s strategic plans and goals outlined in the 2017 Tennessee Wildlife Legacy Plan and 2020 TWRA Wildlife Legacy Plan Statewide Atlas Maps and whether TWRA complied with state procurement guidelines.
Appendix 2
Internal Control Significant to the Audit Objectives

The U.S. Government Accountability Office’s Standards for Internal Control in the Federal Government (Green Book) sets internal control standards for federal entities and serves as best practice for non-federal government entities, including state and local government agencies. As stated in the Green Book overview, Internal control is a process used by management to help an entity achieve its objectives . . . Internal control helps an entity run its operations effectively and efficiently; report reliable information about its operations; and comply with applicable laws and regulations.

The Green Book’s standards are organized into five components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring. In an effective system of internal control, these five components work together to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow to establish an effective system of internal control. We illustrate the five components and their underlying principles below:

In compliance with generally accepted government auditing standards, we must determine whether internal control is significant to our audit objectives. We base our determination of significance on whether an entity’s internal control impacts our audit conclusion. In the following matrix, we list our audit objectives, indicate whether internal control was significant to our audit objectives, and identify which internal control components and underlying principles were significant to those objectives.

36 For further information on the Green Book, please refer to https://www.gao.gov/greenbook/overview.
## Internal Control Components and Underlying Principles
### Significant to the Audit Objectives

<table>
<thead>
<tr>
<th>Audit Objectives</th>
<th>Significance</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
<th>13</th>
<th>14</th>
<th>15</th>
<th>16</th>
<th>17</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Did agency management deposit funds for agency use into the Wildlife Resources Fund as required by statute?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>2</td>
<td>Did agency management expend E-Store proceeds in accordance with statewide procurement policy?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
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<td>–</td>
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<td>–</td>
</tr>
<tr>
<td>3</td>
<td>Did agency management clearly delineate responsibilities between the agency and the foundation?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
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<td>–</td>
</tr>
<tr>
<td>4</td>
<td>Did the agency comply with CPO Policy 2013-007 for monitoring grant awards?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Did the agency ensure licenses and permits sold by agency regional offices, hunter education centers, and license agents reconciled to the revenue received?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
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<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>6</td>
<td>Did the agency follow state information systems security policies?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
</tr>
<tr>
<td>7</td>
<td>Did the agency’s Public Record Request Coordinator (PRRC) ensure compliance with public records requests in accordance with the Tennessee Public Records Act and RDA Number SW35?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
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<td>–</td>
</tr>
<tr>
<td>8</td>
<td>In response to the prior finding, did agency management review the state’s endangered species list as required by statute?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
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<td>–</td>
</tr>
<tr>
<td>9</td>
<td>Did management comply with the provisions of the Wetlands Acquisition Act by administering the Wetland Acquisition Fund to support the activities allowed in the Act?</td>
<td>No</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>10</td>
<td>Did TWRA management align land acquisitions with TWRA’s strategic plans and goals?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>11</td>
<td>Did TWRA management acquire land in accordance with state procurement guidelines and record it at acquisition value in the state’s accounting records?</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>Yes</td>
<td>–</td>
<td>–</td>
<td>–</td>
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<td>–</td>
</tr>
</tbody>
</table>
Appendix 3
Tennessee Wildlife Resources Agency Operations

The Executive Director directly oversees the Legal Office, the Human Resources Division, the Communications and Outreach Division, the Legislative Liaison, and the Landscape Conservation Cooperative Coordinator.

The Legal Office provides legal advice to the Executive Director, senior leadership, and each of the divisions within the agency. In addition to providing legal advice, the office also manages public records requests, reviews contracts, assists with commission meetings, represents the agency in court cases, and assists with drafting policies.

The Human Resources Division provides human resources management support services to agency employees in the following areas: management and employee performance consultation, payroll, attendance and leave, affirmative action, employee relations, retirement and insurance benefits, occupational safety and health, and various human resources–related programs such as the charity fund, blood drive, deferred compensation, employee suggestion program, and other programs within the Tennessee Department of Human Resources.

The Communications and Outreach Division manages the agency’s outreach to showcase the agency’s work and enhances customer experiences through their website, social media, press releases, direct emails, push notifications, mobile application, direct text, and podcast. The division also manages the agency’s marketing to help recruit, retain, and reactivate anglers, hunters, recreational shooters, and boaters in Tennessee.

The Legislative Liaison follows legislation introduced by the General Assembly and represents the agency’s position on such legislation. The liaison works with the Legal Office to ensure rules promulgated by the commission are appropriate and are approved by the General Assembly.

The Landscape Conservation Cooperative (LCC) Coordinator coordinates various LCCs collaborating to implement the Southeast Conservation Adaptation Strategy (SECAS); represents regional interests in national and international forums related to SECAS; develops partnerships and facilitates collaboration related to SECAS; and provides science, technology, and administration support for LCC staff.

The agency is divided into Business Operations and Field Operations, as described below.

The Deputy Director of Business Operations oversees the following divisions:

- The Audit Division consists of the Internal Audit Director, who develops an audit plan, serves as the contact for external audits, responds to and investigates allegations and other internal matters, and performs audits per the developed audit plan. The Internal Audit
Director is also responsible for the agency’s indirect cost rate preparation and negotiation related to the federal programs administered by the agency.

- The Information Technology Division provides on-site technical support, facilitates access controls, and manages the agency’s information security. The division also coordinates and manages agency printing needs, including boat registrations and lifetime licenses. Furthermore, the division provides records management support and manages information technology–related procurements.

- The Licensing Division manages boat registrations as well as license and permit sales, including processing incoming mail related to sales, and responds to customer calls. The division manages license agents, who sell licenses and permits to the public on behalf of the agency. The division also administers the Remote Easy Access License system functionalities, processes, and users.

- The Budget and Procurement Division compiles the annual budget for submission to the Tennessee Fish and Wildlife Commission, and to the Department of Finance and Administration’s Budget Division, for review and inclusion in the Governor’s Budget. The division reviews expenses and revenues for proper classification and relationship to the budget. Additional division responsibilities include reviewing and approving travel authorizations and expense reports, as well as procuring supplies, equipment, and services for agency employees. The division also reviews employee purchases for compliance with purchase procedures, provides administrative functions for the agency’s leased vehicles, and maintains documentation for vehicle operator assignments.

- The Federal Aid and Real Estate Division coordinates and administers federal grants used to fund the agency’s management of wildlife resources and boating programs. The division initiates land acquisition and disposal for the agency and works with the public to resolve boundary conflicts and easement requests. The division also manages the crop lease program on agency lands and maintains the agency’s real estate database.

- The Marketing and Special Projects Division oversees recruitment, retention, and reactivation of hunters, anglers, boaters, and target shooters, including administering related grants. The division also publishes the quarterly Tennessee Wildlife magazine and the hunting and fishing regulation books, and it manages mass emails and text messages.

- The Property and Procurement Division tags sensitive equipment, conducts annual inventories as directed by the state, gives surplus tagged and untagged equipment to the Department of General Services, conducts auctions on tagged and untagged equipment, and conducts quarterly audits on equipment from different regions.

- The Maintenance Division manages the agency’s maintenance needs and performs a variety of tasks that include painting, carpentry, masonry, plumbing, electrical repairs, and mechanical repairs. The division also manages landscaping around the Nashville office buildings.
• The **Regional Business Managers** maintain and manage their respective regional office and act as liaisons between agency leadership, regional staff, and sister agencies.

The Deputy Director of Field Operations oversees the following divisions:

• **The Biological Diversity and Environmental Services Division** administers the agency’s programs for any wild mammal, bird, amphibian, reptile, fish, mollusk, crustacean, or other wildlife not ordinarily taken for sport, fur, food, or other commercial use. Biologists within the division perform environmental reviews to assess the impacts and provide mitigation strategies to reduce impacts to state-listed endangered species associated with development and infrastructure projects.

• **The Engineering Division** handles all aspects of civil engineering and survey needs throughout the agency, including advising the Directors on engineering and construction project management questions, overseeing real estate asset management projects, and designing and coordinating construction projects that require a professional engineer stamp.37

• **The Boating and Law Enforcement Division** promulgates rules for wildlife and boating regulations; creates proclamations and code for wildlife and boating laws; and enforces hunting, fishing, and boating laws in Tennessee. The division manages hunter safety education and boater safety education programs, law enforcement training, and vehicle asset management for wildlife officers. The division also manages and oversees the agency’s Computer Aided Dispatch system and Taxidermy, Personal, Exhibitor, Falconry, Animal Damage, and Scientific Collection permits.

• **The Fisheries Division** manages recreational and commercial fishing. Staff monitor fish populations and anglers on rivers and lakes to measure their status, monitor and improve fish habitats, develop regulations and rules for the commission’s consideration, and work with other divisions to provide access to public waters.

• **The Wildlife and Forestry Division** manages all terrestrial game species,38 including migratory game birds, as well as wildlife management areas. The division also provides technical services to landowners who wish to manage their property for wildlife benefits. The division presents the hunting season dates and various projects to the Tennessee Fish and Wildlife Commission for approval.

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37 A professional engineer stamp is required for all engineering designs that are intended to be used for construction and must be stamped by a licensed professional engineer.

38 Terrestrial game species are species that live on land.
Appendix 4
Tennessee Fish and Wildlife Commission and Tennessee Wildlife Resources Agency
Organizational Chart
April 2023

Source: Organizational chart provided by Tennessee Wildlife Resources Agency management.
## Appendix 5

### Financial Information

### Table 4
**Tennessee Wildlife Resources Agency**  
**Fiscal Year 2020**  
**Budget and Actual Expenditures and Revenues**

<table>
<thead>
<tr>
<th>Tennessee Wildlife Resources Agency</th>
<th>FY 2020 Recommended Budget*</th>
<th>FY 2020 Actual Expenditures and Revenues†</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td>$62,769,200</td>
<td>$55,755,100</td>
</tr>
<tr>
<td>Operational</td>
<td>55,505,700</td>
<td>59,443,100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$118,274,900</strong></td>
<td><strong>$115,198,200</strong></td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>64,905,000</td>
<td>52,616,600</td>
</tr>
<tr>
<td>Federal</td>
<td>28,987,900</td>
<td>36,813,500</td>
</tr>
<tr>
<td>Other</td>
<td>24,382,000</td>
<td>25,768,100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$118,274,900</strong></td>
<td><strong>$115,198,200</strong></td>
</tr>
</tbody>
</table>

† Source: Tennessee State Budget, Fiscal Year 2021–2022 (Actual Revenues).

### Table 5
**Tennessee Wildlife Resources Agency**  
**Fiscal Year 2021**  
**Budget and Actual Expenditures and Revenues**

<table>
<thead>
<tr>
<th>Tennessee Wildlife Resources Agency</th>
<th>FY 2021 Recommended Budget*</th>
<th>FY 2021 Actual Expenditures and Revenues†</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td>$64,881,100</td>
<td>$55,300,100</td>
</tr>
<tr>
<td>Operational</td>
<td>51,754,100</td>
<td>56,894,300</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$116,635,200</strong></td>
<td><strong>$112,194,400</strong></td>
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<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>68,822,500</td>
<td>54,103,900</td>
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<tr>
<td>Federal</td>
<td>29,250,700</td>
<td>34,632,900</td>
</tr>
<tr>
<td>Other</td>
<td>18,562,000</td>
<td>23,457,600</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$116,635,200</strong></td>
<td><strong>$112,194,400</strong></td>
</tr>
</tbody>
</table>

† Source: Tennessee State Budget, Fiscal Year 2022–2023 (Actual Revenues).
Table 6  
Tennessee Wildlife Resources Agency  
Fiscal Year 2022 Budget

<table>
<thead>
<tr>
<th>Tennessee Wildlife Resources Agency</th>
<th>FY 2022 Recommended Budget*</th>
</tr>
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<tbody>
<tr>
<td><strong>Expenditures</strong></td>
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<tr>
<td>Payroll</td>
<td>$67,795,800</td>
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<tr>
<td>Operational</td>
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<tr>
<td><strong>Total</strong></td>
<td>$113,114,700</td>
</tr>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>63,788,000</td>
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<tr>
<td>Federal</td>
<td>30,259,600</td>
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<tr>
<td>Other</td>
<td>19,067,100</td>
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<tr>
<td><strong>Total</strong></td>
<td>$113,114,700</td>
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</table>

## Appendix 6
### Tennessee Fish and Wildlife Commission
#### Voting Members as of July 21, 2022

<table>
<thead>
<tr>
<th>Commission Member</th>
<th>Position</th>
<th>Term</th>
<th>Term Length (in Years)</th>
<th>Appointing Body</th>
</tr>
</thead>
<tbody>
<tr>
<td>Angie Box</td>
<td>Chair</td>
<td>2017–2023</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>Thomas L. “Tommy” Woods</td>
<td>Vice-Chair</td>
<td>2019–2025</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>James W. “Jimmy” Granbery</td>
<td>Secretary</td>
<td>2019–2025</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>Stan Butt Sr.</td>
<td>Member</td>
<td>2021–2027</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>Monte Belew</td>
<td>Member</td>
<td>2021–2027</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>Wally Childress</td>
<td>Member</td>
<td>2021–2025</td>
<td>4</td>
<td>Senate Speaker</td>
</tr>
<tr>
<td>Bill Cox</td>
<td>Member</td>
<td>2021–2025</td>
<td>4</td>
<td>House Speaker</td>
</tr>
<tr>
<td>Chris Devaney</td>
<td>Member</td>
<td>2021–2027</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>James S. “Steven” Jones</td>
<td>Member</td>
<td>2019–2023</td>
<td>4</td>
<td>Senate Speaker</td>
</tr>
<tr>
<td>Brian N. McLerran</td>
<td>Member</td>
<td>2017–2023</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>Kent Woods</td>
<td>Member</td>
<td>2017–2023</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>David “Hank” Wright</td>
<td>Member</td>
<td>2019–2025</td>
<td>6</td>
<td>Governor</td>
</tr>
<tr>
<td>John “Chip” Saltsman</td>
<td>Member</td>
<td>2022–2023*</td>
<td>1</td>
<td>House Speaker</td>
</tr>
</tbody>
</table>

* Commissioner Saltsman has a term of one year due to his appointment to fill a vacancy on the commission. As required by Section 70-1-201(c)(5), *Tennessee Code Annotated*, replacement appointments last for the remainder of the unexpired term of the original appointment.

Source: Auditor created table based on commission membership documentation.
## Appendix 7

**Tennessee Fish and Wildlife Commission**

**Voting Members by District as of July 21, 2022**

<table>
<thead>
<tr>
<th>District Number</th>
<th>District Counties</th>
<th>Commission Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Carter, Claiborne, Cocke, Greene, Grainger, Hamblen, Hancock, Hawkins, Jefferson,</td>
<td>Thomas L. “Tommy” Woods</td>
</tr>
<tr>
<td></td>
<td>Johnson, Sullivan, Unicoi, and Washington</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Anderson, Blount, Campbell, Cumberland, Knox, Loudon, Morgan, Roane, Scott, Sevier,</td>
<td>Kent Woods</td>
</tr>
<tr>
<td></td>
<td>and Union</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Clay, DeKalb, Fentress, Grundy, Jackson, Macon, Overton, Pickett, Putnam, Smith,</td>
<td>Brian N. McLerran</td>
</tr>
<tr>
<td></td>
<td>Trousdale, Van Buren, Warren, and White</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Bledsoe, Bradley, Hamilton, Marion, McMinn, Meigs, Monroe, Polk, Rhea, and Sequatchie</td>
<td>Chris Devaney</td>
</tr>
<tr>
<td>5</td>
<td>Bedford, Cannon, Coffee, Davidson, Franklin, Lincoln, Marshall, Moore, Robertson,</td>
<td>James W. “Jimmy” Granbery</td>
</tr>
<tr>
<td></td>
<td>Rutherford, Sumner, and Wilson</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Cheatham, Dickson, Giles, Hickman, Houston, Humphreys, Lawrence, Lewis, Maury,</td>
<td>Stan Butt Sr.</td>
</tr>
<tr>
<td></td>
<td>Montgomery, Stewart, Wayne, and Williamson</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Benton, Carroll, Decatur, Hardin, Henderson, Henry, and Perry</td>
<td>Monte Belew</td>
</tr>
<tr>
<td>8</td>
<td>Chester, Crockett, Dyer, Gibson, Lake, Madison, Obion, and Weakley</td>
<td>Angie Box</td>
</tr>
<tr>
<td>9</td>
<td>Fayette, Hardeman, Haywood, Lauderdale, McNairy, Shelby, and Tipton</td>
<td>David “Hank” Wright</td>
</tr>
<tr>
<td>Statewide</td>
<td>Statewide</td>
<td>Wally Childress</td>
</tr>
<tr>
<td>Statewide</td>
<td>Statewide</td>
<td>Bill Cox</td>
</tr>
<tr>
<td>Statewide</td>
<td>Statewide</td>
<td>James S. “Steven” Jones</td>
</tr>
<tr>
<td>Statewide</td>
<td>Statewide</td>
<td>John “Chip” Saltsman</td>
</tr>
</tbody>
</table>

Source: Auditor created table based on commission membership documentation.
# Appendix 8
## Tennessee Fish and Wildlife Commission Committees
### Membership Overview 2022–2023
#### As of July 21, 2022

<table>
<thead>
<tr>
<th>Committee Name</th>
<th>Committee Purpose</th>
<th>Members</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Executive</strong></td>
<td>Addresses urgent and administrative matters</td>
<td>Angie Box, Tommy Woods, and Jimmy Granbery</td>
</tr>
<tr>
<td><strong>Audit</strong></td>
<td>Communicates with the agency’s Internal Audit Director; reviews financial information, risk assessments, and external audit reports</td>
<td>Stan Butt, Chris Devaney, Wally Childress, Steve Jones, and Bill Cox</td>
</tr>
<tr>
<td><strong>Wildlife Management</strong></td>
<td>Discusses information on matters relating to the agency’s Wildlife Management functions</td>
<td>Steve Jones, Hank Wright, Jimmy Granbery, Wally Childress, Brian McLerran, and Stan Butt</td>
</tr>
<tr>
<td><strong>Fisheries Management</strong></td>
<td>Discusses information on matters relating to the agency’s Fisheries Management functions</td>
<td>Hank Wright, Monte Belew, Bill Cox, Kent Woods, and Tommy Woods</td>
</tr>
<tr>
<td><strong>Boating and Law Enforcement</strong></td>
<td>Reviews and discusses information regarding the agency’s Boating and Law Enforcement functions, such as public matters presented to the commission, proposed agency changes, and any safety items</td>
<td>Tommy Woods, Brian McLerran, Jimmy Granbery, Wally Childress, and Kent Woods</td>
</tr>
<tr>
<td><strong>Budget</strong></td>
<td>Involved in the agency’s budget process, including the drafting, revision, and final approval phases</td>
<td>Bill Cox, Steve Jones, Hank Wright, Stan Butt, and Brian McLerran</td>
</tr>
<tr>
<td><strong>Public Information and Legislation</strong></td>
<td>Responsible for increased transparency and communication among the commission, the agency, and the public</td>
<td>Jimmy Granbery, Stan Butt, Chris Devaney, Steve Jones, and Hank Wright</td>
</tr>
<tr>
<td><strong>Retention, Recruitment, and Reactivation (R3)</strong></td>
<td>Discusses and reviews matters relating to the agency’s efforts in retention, recruitment, and reactivation of sportspersons throughout the state</td>
<td>Brian McLerran, Jimmy Granbery, Bill Cox, Monte Belew, Steve Jones, and Chip Saltsman</td>
</tr>
<tr>
<td><strong>Nominating</strong></td>
<td>Nominates commissioners to positions on the commission and its committees</td>
<td>Kent Woods, Wally Childress, and Chris Devaney</td>
</tr>
</tbody>
</table>

Source: Auditor created this table using Tennessee Fish and Wildlife Commission committees’ membership documentation.
Appendix 9
Grants and Contracts With the Tennessee Wildlife Resources Foundation

<table>
<thead>
<tr>
<th>Description</th>
<th>Contract Supplier Type</th>
<th>Begin Date</th>
<th>Expire Date</th>
<th>Maximum Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide consultants for TWRA Chronic Wasting Disease Technicians</td>
<td>Recipient</td>
<td>7/1/2021</td>
<td>6/30/2026</td>
<td>$1,060,000.00</td>
</tr>
<tr>
<td>Chronic Wasting Disease Prion Accumulation Dynamics at bait sites for free-ranging deer</td>
<td>Recipient</td>
<td>10/1/2021</td>
<td>6/30/2023</td>
<td>$246,000.00</td>
</tr>
<tr>
<td>Provide professional services to construct an aquatic organism passage project in Trail Fork Creek, Cocke County, Tennessee</td>
<td>Recipient</td>
<td>11/1/2021</td>
<td>3/31/2022</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Tennessee Outdoor Youth Summit</td>
<td>Subrecipient</td>
<td>7/1/2019</td>
<td>6/30/2022</td>
<td>$348,575.00</td>
</tr>
<tr>
<td>Scholastic Action Shooting Program</td>
<td>Subrecipient</td>
<td>10/1/2021</td>
<td>6/30/2023</td>
<td>$231,969.00</td>
</tr>
<tr>
<td>Work relating to the threat of Bsal, a fungus, to species in need of conservation</td>
<td>Subrecipient</td>
<td>2/1/2019</td>
<td>6/30/2022</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Facilitate operations at the Montgomery County Shooting Complex</td>
<td>Subrecipient</td>
<td>7/1/2019</td>
<td>6/30/2021</td>
<td>$100,000.00</td>
</tr>
<tr>
<td>Cumberland Plateau mussels research and sampling</td>
<td>Subrecipient</td>
<td>7/1/2019</td>
<td>6/30/2021</td>
<td>$20,000.00</td>
</tr>
<tr>
<td>Genetic testing of fish tissue</td>
<td>Subrecipient</td>
<td>7/1/2020</td>
<td>6/30/2025</td>
<td>$100,000.00</td>
</tr>
<tr>
<td>Modeling risk of infection for individually harvested deer and estimating prevalence</td>
<td>Subrecipient</td>
<td>8/1/2020</td>
<td>6/30/2021</td>
<td>$23,629.00</td>
</tr>
<tr>
<td>4 consultants providing technical assistance with chronic wasting disease and report on findings</td>
<td>Subrecipient</td>
<td>8/1/2020</td>
<td>6/30/2021</td>
<td>$173,000.00</td>
</tr>
<tr>
<td>Canine detection training for chronic wasting disease</td>
<td>Subrecipient</td>
<td>9/29/2020</td>
<td>12/28/2021</td>
<td>$187,840.00</td>
</tr>
<tr>
<td>Hiring an intern to assist with propagation and culture of freshwater mussels</td>
<td>Subrecipient</td>
<td>10/15/2020</td>
<td>10/15/2022</td>
<td>$14,840.00</td>
</tr>
<tr>
<td>Monitoring white-tailed deer population density in Western Tennessee chronic wasting disease affected area</td>
<td>Subrecipient</td>
<td>11/1/2020</td>
<td>6/30/2025</td>
<td>$1,396,070.00</td>
</tr>
<tr>
<td>Wildlife disease monitoring and research</td>
<td>Subrecipient</td>
<td>7/15/2021</td>
<td>6/30/2026</td>
<td>$231,000.00</td>
</tr>
<tr>
<td>Facilitate operations at the Montgomery County Shooting Complex</td>
<td>Subrecipient</td>
<td>9/15/2021</td>
<td>9/14/2024</td>
<td>$175,000.00</td>
</tr>
<tr>
<td>Provide part-time consultants to assist with implementation of wildlife management practices for the Bridgestone Firestone Wildlife Management Area</td>
<td>Subrecipient</td>
<td>9/25/2021</td>
<td>9/24/2022</td>
<td>$30,000.00</td>
</tr>
<tr>
<td>Canine detection training for chronic wasting disease</td>
<td>Subrecipient</td>
<td>10/1/2021</td>
<td>6/30/2023</td>
<td>$223,125.00</td>
</tr>
<tr>
<td>Improvement of bobwhite quail habitats and populations on suitable landscapes in Tennessee</td>
<td>Subrecipient</td>
<td>5/11/2022</td>
<td>5/10/2027</td>
<td>$669,500.00</td>
</tr>
<tr>
<td>Provide continued support to further improve and enhance chronic wasting disease surveillance and management efforts</td>
<td>Subrecipient</td>
<td>6/15/2022</td>
<td>6/14/2027</td>
<td>$144,000.00</td>
</tr>
<tr>
<td>Chronic wasting disease sampling and testing</td>
<td>Subrecipient</td>
<td>7/1/2022</td>
<td>6/30/2027</td>
<td>$3,500,000.00</td>
</tr>
<tr>
<td>Genetic testing of fish tissue</td>
<td>Vendor</td>
<td>10/1/2015</td>
<td>6/30/2020</td>
<td>$100,000.00</td>
</tr>
<tr>
<td>Wildlife disease monitoring</td>
<td>Vendor</td>
<td>8/15/2016</td>
<td>6/30/2021</td>
<td>$201,000.00</td>
</tr>
<tr>
<td>Description</td>
<td>Contract Supplier Type</td>
<td>Begin Date</td>
<td>Expire Date</td>
<td>Maximum Amount</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------</td>
<td>------------------------</td>
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</tr>
<tr>
<td>Accepting and transferring donations made to TWRF when licenses purchased through the REAL system</td>
<td>Vendor</td>
<td>10/1/2016</td>
<td>9/30/2021</td>
<td>$ -</td>
</tr>
<tr>
<td>Develop and promote a 5-year biodiversity communications strategy</td>
<td>Vendor</td>
<td>10/1/2016</td>
<td>9/30/2019</td>
<td>$ 48,722.71</td>
</tr>
<tr>
<td>Chronic wasting disease testing</td>
<td>Vendor</td>
<td>8/1/2017</td>
<td>6/30/2022</td>
<td>$1,546,509.00</td>
</tr>
<tr>
<td>Aligning Southeast Conservation Adaptation Strategy priorities with state wildlife action plans and forest action plans</td>
<td>Vendor</td>
<td>6/25/2018</td>
<td>12/25/2019</td>
<td>$ 119,449.00</td>
</tr>
<tr>
<td>Promoting Tennessee's Special Elk Take Permit</td>
<td>Vendor</td>
<td>1/1/2019</td>
<td>9/30/2019</td>
<td>$ -</td>
</tr>
<tr>
<td>Hiring an intern to assist with propagation and culture of freshwater mussels</td>
<td>Vendor</td>
<td>7/1/2019</td>
<td>6/30/2020</td>
<td>$ 14,840.00</td>
</tr>
<tr>
<td>Development and maintenance of the Tennessee Watchable Wildlife and Tennessee Birding Trail websites</td>
<td>Vendor</td>
<td>9/1/2019</td>
<td>6/30/2024</td>
<td>$ 50,000.00</td>
</tr>
<tr>
<td>Promoting Tennessee’s Conservation Special Take Permits</td>
<td>Vendor</td>
<td>6/1/2020</td>
<td>12/31/2020</td>
<td>$ -</td>
</tr>
<tr>
<td>Promoting Tennessee’s Conservation Special Take Permits</td>
<td>Vendor</td>
<td>6/1/2021</td>
<td>12/31/2021</td>
<td>$ -</td>
</tr>
</tbody>
</table>

Source: Edison, the state’s accounting system.
# Appendix 10
## Hunting and Fishing Licenses and Permits
### As of October 12, 2022

<table>
<thead>
<tr>
<th>License or Permit Type</th>
<th>Description</th>
<th>Eligibility</th>
<th>Price</th>
<th>Expiration</th>
<th>Purchase Locations</th>
<th>Number Sold for Calendar Year 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hunting and Fishing Combination License</td>
<td>Minimum license required to fish and/or hunt. Supplemental licenses are required to hunt deer, bear, boar, turkey, and waterfowl.</td>
<td>Residents, active military, or student residents.*</td>
<td>$33</td>
<td>1 year</td>
<td>All†</td>
<td>349,075</td>
</tr>
<tr>
<td>Waterfowl Supplement License</td>
<td>Supplemental license to hunt waterfowl. Requires Hunting and Fishing combination license.</td>
<td>Residents, active military, or student residents.*</td>
<td>$37</td>
<td>1 year</td>
<td>All†</td>
<td>5,191</td>
</tr>
<tr>
<td>Annual Big Game Gun Supplemental License</td>
<td>Supplemental license to hunt big game. Requires Hunting and Fishing combination license.</td>
<td>Residents, active military, or student residents.*</td>
<td>$33</td>
<td>1 year</td>
<td>All†</td>
<td>49,863</td>
</tr>
<tr>
<td>Annual Big Game Archery Supplemental License</td>
<td>Supplemental license to hunt big game (archery only) Requires Hunting and Fishing combination license.</td>
<td>Residents, active military, or student residents.*</td>
<td>$33</td>
<td>1 year</td>
<td>All†</td>
<td>12,059</td>
</tr>
<tr>
<td>Big Game Muzzleloader Supplemental</td>
<td>Supplemental license to hunt big game with a gun. Requires Hunting and Fishing combination license.</td>
<td>Residents, active military, or student residents.*</td>
<td>$33</td>
<td>1 year</td>
<td>All†</td>
<td>13,541</td>
</tr>
<tr>
<td>Trapping</td>
<td>License required to trap fur-bearing animals.</td>
<td>Residents, active military, or student residents.*</td>
<td>$33</td>
<td>1 year</td>
<td>All†</td>
<td>315</td>
</tr>
<tr>
<td>Junior Hunt/Trap/Fish</td>
<td>License for hunting all game, fishing, and trapping. No supplemental licenses are required but Wildlife Management Area (WMA) permits will need to be purchased additionally.</td>
<td>Ages 13–15. Must be purchased prior to the 16th birthday.</td>
<td>$9</td>
<td>1 year</td>
<td>All†</td>
<td>19,526</td>
</tr>
<tr>
<td>License or Permit Type</td>
<td>Description</td>
<td>Eligibility</td>
<td>Price</td>
<td>Expiration</td>
<td>Purchase Locations</td>
<td>Number Sold for Calendar Year 2021</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------</td>
<td>-------</td>
<td>------------</td>
<td>-------------------</td>
<td>------------------------------------</td>
</tr>
<tr>
<td>Annual Sportsman</td>
<td>All-inclusive license for hunting, trapping, and sport fishing. No supplemental licenses or non-quota required. Holders can apply free for quota permits.</td>
<td>Residents, active military, or student residents.*</td>
<td>$165</td>
<td>1 year</td>
<td>All†</td>
<td>67,011</td>
</tr>
<tr>
<td>Lifetime Sportsman License (Under 3 years old)</td>
<td>Same privileges as Annual Sportsman license.</td>
<td>Under 3 years old</td>
<td>$320</td>
<td>Lifetime</td>
<td>Limited‡</td>
<td>14,995</td>
</tr>
<tr>
<td>Lifetime Sportsman License (3–6 years old)</td>
<td>Same privileges as Annual Sportsman license.</td>
<td>3–6 years old</td>
<td>$659</td>
<td>Lifetime</td>
<td>Limited‡</td>
<td>497</td>
</tr>
<tr>
<td>Lifetime Sportsman License (7–12 years old)</td>
<td>Same privileges as Annual Sportsman license.</td>
<td>7–12 years old</td>
<td>$988</td>
<td>Lifetime</td>
<td>Limited‡</td>
<td>340</td>
</tr>
<tr>
<td>Lifetime Sportsman License (13–50 years old)</td>
<td>Same privileges as Annual Sportsman license.</td>
<td>13–50 years old</td>
<td>$1,976</td>
<td>Lifetime</td>
<td>Limited‡</td>
<td>420</td>
</tr>
<tr>
<td>Lifetime Sportsman License (51–64 years old)</td>
<td>Same privileges as Annual Sportsman license.</td>
<td>51–64 years old</td>
<td>$1,153</td>
<td>Lifetime</td>
<td>Limited‡</td>
<td>336</td>
</tr>
<tr>
<td>Lifetime Sportsman License (65+ years old)</td>
<td>Same privileges as Annual Sportsman license.</td>
<td>65 years or older</td>
<td>$329</td>
<td>Lifetime</td>
<td>Limited‡</td>
<td>753</td>
</tr>
<tr>
<td>Annual Senior Citizen Hunt/Fish/Trap</td>
<td>License for hunting all game, fishing, and trapping. No supplemental licenses are required, but WMA permits will need to be purchased.</td>
<td>Ages 65 and up. Proof of age and residency required.</td>
<td>$4</td>
<td>1 year</td>
<td>All†</td>
<td>21,214</td>
</tr>
<tr>
<td>Permanent Senior Citizen Hunt/Fish/Trap</td>
<td>License for hunting all game, fishing, and trapping. No supplemental licenses are required, but WMA permits will need to be purchased.</td>
<td>Ages 65 and up. Proof of age and residency required.</td>
<td>$49</td>
<td>Valid as long as holder is TN resident</td>
<td>All†</td>
<td>11,143</td>
</tr>
<tr>
<td>License or Permit Type</td>
<td>Description</td>
<td>Eligibility</td>
<td>Price</td>
<td>Expiration</td>
<td>Purchase Locations</td>
<td>Number Sold for Calendar Year 2021</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------</td>
<td>-------</td>
<td>------------</td>
<td>-----------------------------------------</td>
<td>------------------------------------</td>
</tr>
<tr>
<td>Annual Senior Citizen Sportsman</td>
<td>An all-inclusive license valid for hunting, trapping, and sport fishing without any state supplemental licenses or non-quota permits. Holders can apply free for quota permits.</td>
<td>Ages 65 and up. Proof of age and residency required.</td>
<td>$49</td>
<td>1 year</td>
<td>All†</td>
<td>4,587</td>
</tr>
<tr>
<td>Annual Resident Hunting &amp; Fishing Disabled Under 18</td>
<td>Hunting and fishing license for disabled TN residents under 18. Permits are required where needed.</td>
<td>TN residents who meet requirements of TCA 70-2-104 and are certified by a licensed TN physician as totally and permanently disabled.</td>
<td>$5</td>
<td>1 year</td>
<td>Agency’s Nashville Sales Office</td>
<td>0</td>
</tr>
<tr>
<td>Hunt &amp; Fish Intellect Disabled Resident</td>
<td>Minimum license required to fish and/or hunt statewide. Supplemental licenses may be required.</td>
<td>TN residents over the age of 10 certified by a licensed TN physician as having a mental disability as reflected in TCA 33-1-101.</td>
<td>$10</td>
<td>Valid as long as holder is TN resident</td>
<td>Agency’s Nashville Sales Office</td>
<td>48</td>
</tr>
<tr>
<td>Permanent Wheelchair Hunting and Fishing</td>
<td>Covers all license requirements to hunt and fish. Holder must purchase additional permits.</td>
<td>Doctor’s statement that applicant is permanently confined to a wheelchair must be included with application.</td>
<td>$10</td>
<td>Lifetime</td>
<td>Agency’s Nashville Sales Office</td>
<td>31</td>
</tr>
<tr>
<td>Permanent Disabled Veteran Hunting and Fishing</td>
<td>License for disabled veterans to hunt and fish in TN.</td>
<td>Resident disabled veterans certified by VA as 30 percent disabled due to war service or 100 percent service connected.</td>
<td>$10</td>
<td>Lifetime</td>
<td>Agency’s Nashville Sales Office</td>
<td>1,442</td>
</tr>
<tr>
<td>One-Day Fishing (No Trout)</td>
<td>Minimum fishing license required for 1 day of fishing excluding trout fishing.</td>
<td>Residents, active military, or student residents.</td>
<td>$6</td>
<td>1 day</td>
<td>All†</td>
<td>55,540</td>
</tr>
<tr>
<td>County of Residence Fishing</td>
<td>This license allows an angler to fish in his/her county of residence with natural bait (worms, crickets, corn, etc.) but not minnows. A supplemental license is required for trout.</td>
<td>Residents, active military, or student residents.</td>
<td>$10</td>
<td>1 year</td>
<td>All†</td>
<td>13,690</td>
</tr>
<tr>
<td>License or Permit Type</td>
<td>Description</td>
<td>Eligibility</td>
<td>Price</td>
<td>Expiration</td>
<td>Purchase Locations</td>
<td>Number Sold for Calendar Year 2021</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------------------------------------------</td>
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<td>-----------------------------------</td>
</tr>
<tr>
<td>Annual Trout</td>
<td>Supplemental license. Requires annual Hunting and Fishing combination license, County of Residence Fishing license, or One-Day Fishing license.</td>
<td>Residents, active military, or student residents.*</td>
<td>$21</td>
<td>1 year</td>
<td>All†</td>
<td>55,859</td>
</tr>
<tr>
<td>One-Day Fishing – All Species</td>
<td>Minimum fishing license required for 1 day of fishing including trout fishing.</td>
<td>Residents, active military, or student residents.*</td>
<td>$11</td>
<td>1 day</td>
<td>All†</td>
<td>10,784</td>
</tr>
<tr>
<td>South Holston Lake Permit</td>
<td>Permit required to fish in South Holston Lake.</td>
<td>Residents, active military, or student residents.*</td>
<td>$20</td>
<td>1 year</td>
<td>All†</td>
<td>1,303</td>
</tr>
<tr>
<td>Permanent Sport Fishing License for the Blind</td>
<td>Sport fishing license for the blind.</td>
<td>Resident of TN certified as blind, having a visual acuity with maximum correction, not exceeding 20/200 but field of vision that subtends an angle no greater than 20 degrees.</td>
<td>$10</td>
<td>Lifetime</td>
<td>Agency’s Nashville Sales Office</td>
<td>18</td>
</tr>
<tr>
<td>Permanent Mentally Challenged</td>
<td>For intellectually disabled individuals, allows fishing statewide for all species, including trout.</td>
<td>Must be receiving SSI benefits due to intellectual disability.</td>
<td>$10</td>
<td>Lifetime</td>
<td>Agency’s Nashville Sales Office</td>
<td>67</td>
</tr>
<tr>
<td>License or Permit Type</td>
<td>Description</td>
<td>Eligibility</td>
<td>Price</td>
<td>Expiration</td>
<td>Purchase Locations</td>
<td>Number Sold for Calendar Year 2021</td>
</tr>
<tr>
<td>------------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
<td>--------------------------------------------------</td>
<td>-------</td>
<td>------------</td>
<td>-------------------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>Resident or Nonresident Gatlinburg 1-Day Trout Permit</td>
<td>Permit to fish in Gatlinburg for 1 day.</td>
<td>Residents or nonresidents ages 13 and up.</td>
<td>$11</td>
<td>1 day</td>
<td>All†</td>
<td>5,234</td>
</tr>
<tr>
<td>Gatlinburg Trout – Daily</td>
<td>Permit in addition to the appropriate fishing licenses except nonresidents who purchase a Gatlinburg 1-Day Trout Permit.</td>
<td>Resident or nonresidents ages 13 to 64.</td>
<td>$3</td>
<td>1 day</td>
<td>All†</td>
<td>2,484</td>
</tr>
<tr>
<td>Gatlinburg 3-Day Trout Permit</td>
<td>Permit in addition to the appropriate fishing licenses except nonresidents who purchase a Gatlinburg 1-Day Trout Permit.</td>
<td>Resident or nonresidents ages 13 to 64.</td>
<td>$9</td>
<td>3 days</td>
<td>All†</td>
<td>2,095</td>
</tr>
<tr>
<td>Tellico-Citico Trout – Daily</td>
<td>Seasonal permit to fish Tellico Lake, Citco Creek, and year-round for Green Cove Pond.</td>
<td>All ages.</td>
<td>$6</td>
<td>1 day</td>
<td>All†</td>
<td>13,661</td>
</tr>
<tr>
<td>Agency Lake – Daily Permit</td>
<td>Permit required to fish agency fishing lakes.</td>
<td>Resident or nonresidents ages 16 to 64.</td>
<td>$6</td>
<td>1 day</td>
<td>Agency Lake Offices</td>
<td>1,097</td>
</tr>
<tr>
<td>Agency Lake – Annual Permit</td>
<td>Annual permit valid to fish all agency lakes.</td>
<td>Resident or nonresidents ages 16 to 64.</td>
<td>$48</td>
<td>1 year</td>
<td>Agency Lake Offices</td>
<td>2,349</td>
</tr>
<tr>
<td>Bedford Lake Daily Permit</td>
<td>Permit to fish Bedford Lake.</td>
<td>Resident or nonresidents ages 16 to 64.</td>
<td>$6</td>
<td>1 day</td>
<td>All†</td>
<td>2,048</td>
</tr>
<tr>
<td>Land Between Lakes Permit</td>
<td>Permit needed in addition to the appropriate hunting and fishing license on Land Between the Lakes area.</td>
<td>Resident or nonresidents ages 16 and up.</td>
<td>$25</td>
<td>1 year</td>
<td>All†</td>
<td>2,003</td>
</tr>
<tr>
<td>Slat Basket Tag Permit</td>
<td>Permit to fish with one slat basket, provided the slat basket is marked with a metal tag, obtainable from the agency for an annual fee.</td>
<td>No restriction.</td>
<td>$10</td>
<td>June 30</td>
<td>All†</td>
<td>157</td>
</tr>
<tr>
<td>License or Permit Type</td>
<td>Description</td>
<td>Eligibility</td>
<td>Price</td>
<td>Expiration</td>
<td>Purchase Locations</td>
<td>Number Sold for Calendar Year 2021</td>
</tr>
<tr>
<td>----------------------------------------</td>
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<td>-----------------------------------</td>
</tr>
<tr>
<td>WMA Waterfowl/Small Game</td>
<td>Required in addition to base licenses to hunt waterfowl and small game on a WMA.</td>
<td>Ages 16 and up; Lifetime/annual Sportsman holders and youth under 16 NOT required to have this permit.</td>
<td>$61</td>
<td>1 year</td>
<td>All†</td>
<td>2,392</td>
</tr>
<tr>
<td>WMA/Small Game 1-Day</td>
<td>Required with base licenses to hunt waterfowl and small game on a WMA. Valid for date selected.</td>
<td>Ages 16 and up; Lifetime/annual Sportsman holders and youth under 16 NOT required to have this permit.</td>
<td>$12</td>
<td>1 day</td>
<td>All†</td>
<td>2,698</td>
</tr>
<tr>
<td>WMA Small Game Only</td>
<td>Required in addition to base licenses to hunt small game on a WMA.</td>
<td>Ages 16 and up; Lifetime/annual Sportsman holders and youth under 16 NOT required to have this permit.</td>
<td>$20</td>
<td>1 year</td>
<td>All†</td>
<td>22,578</td>
</tr>
<tr>
<td>Special Season/WMA Non-quota Big Game</td>
<td>Required in addition to base licenses to hunt small game on a WMA.</td>
<td>Ages 16 and up.</td>
<td>$24</td>
<td>1 year</td>
<td>All†</td>
<td>29,727</td>
</tr>
<tr>
<td>Cherokee WMA Big Game (Non-quota)</td>
<td>Required to hunt big game during non-BY hunts on Cherokee WMA.</td>
<td>Ages 16 and up.</td>
<td>$18</td>
<td>1 year</td>
<td>All†</td>
<td>1,490</td>
</tr>
<tr>
<td>Cross Creek NWR39</td>
<td>Required for all hunters for Cross Creek and Tennessee National Refuge.</td>
<td>All hunters including Lifetime and annual Sportsman holders.</td>
<td>$14</td>
<td>1 year</td>
<td>All†</td>
<td>1,629</td>
</tr>
<tr>
<td>Reelfoot Preservation Permit 3-Day</td>
<td>Permit for all users of Reelfoot WMA valid for 3 consecutive days from the start date.</td>
<td>Residents or nonresidents ages 16 to 64.</td>
<td>$10</td>
<td>3 days</td>
<td>All†</td>
<td>10,640</td>
</tr>
<tr>
<td>Reelfoot Preservation Permit 1-Day</td>
<td>1-day permit in addition to other applicable licenses and permits for ALL users of Reelfoot WMA.</td>
<td>Residents or nonresidents ages 16 to 64.</td>
<td>$3</td>
<td>1 day</td>
<td>All†</td>
<td>6,492</td>
</tr>
<tr>
<td>Reelfoot Preservation Permit Annual</td>
<td>Permit for users of Reelfoot WMA, Reelfoot Lake, and Reelfoot National Refuge.</td>
<td>Residents or nonresidents ages 16 to 64.</td>
<td>$16</td>
<td>1 year</td>
<td>All†</td>
<td>4,096</td>
</tr>
<tr>
<td>Migratory Bird Permit</td>
<td>Permit to hunt waterfowl/migratory birds (HIP).</td>
<td>Ages 13 to 64.</td>
<td>$1</td>
<td>June 30</td>
<td>All†</td>
<td>30,107</td>
</tr>
</tbody>
</table>

39 National Wildlife Refuge.
40 HIP is the migratory birds Harvest Information Program, a cooperative state and federal program monitored by the U.S. Fish and Wildlife Service.
<table>
<thead>
<tr>
<th>License or Permit Type</th>
<th>Description</th>
<th>Eligibility</th>
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<th>Number Sold for Calendar Year 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Junior Hunt/Fish – No Big Game</td>
<td>Allows junior nonresidents to hunt small game and fish.</td>
<td>Nonresidents ages 13 to 15.</td>
<td>$10</td>
<td>1 year</td>
<td>All†</td>
<td>6,033</td>
</tr>
<tr>
<td>7-Day Junior Hunt – All Game</td>
<td>Allows junior nonresidents to hunt small and big game.</td>
<td>Nonresidents ages 13 to 15.</td>
<td>$26</td>
<td>1 year</td>
<td>All†</td>
<td>223</td>
</tr>
<tr>
<td>Annual Junior Hunt – All Game</td>
<td>Allows junior nonresidents to hunt small and big game.</td>
<td>Nonresidents ages 13 to 15.</td>
<td>$41</td>
<td>1 year</td>
<td>All†</td>
<td>411</td>
</tr>
<tr>
<td>7-Day Hunt-Small Game/ Waterfowl – No Big Game</td>
<td>Allows nonresidents to hunt small game and waterfowl.</td>
<td>Nonresidents.</td>
<td>$61</td>
<td>7 days</td>
<td>All†</td>
<td>13,249</td>
</tr>
<tr>
<td>Hunt-Small Game/ Waterfowl – No Big Game</td>
<td>Allows nonresidents to hunt small game and waterfowl.</td>
<td>Nonresidents.</td>
<td>$110</td>
<td>1 year</td>
<td>All†</td>
<td>6,641</td>
</tr>
<tr>
<td>7-Day Hunting – All Game</td>
<td>Allows nonresidents to hunt small and big game.</td>
<td>Nonresidents.</td>
<td>$214</td>
<td>7 days</td>
<td>All†</td>
<td>5,917</td>
</tr>
<tr>
<td>Annual Hunting – All Game</td>
<td>Allows nonresidents to hunt small and big game.</td>
<td>Nonresidents.</td>
<td>$305</td>
<td>1 year</td>
<td>All†</td>
<td>7,841</td>
</tr>
<tr>
<td>Trapping</td>
<td>Allows nonresidents to trap when species in season.</td>
<td>Nonresidents.</td>
<td>$200</td>
<td>1 year</td>
<td>All†</td>
<td>25</td>
</tr>
<tr>
<td>Annual Fishing – No Trout</td>
<td>Minimum for fishing, no trout.</td>
<td>Nonresidents.</td>
<td>$49</td>
<td>1 year</td>
<td>All†</td>
<td>51,390</td>
</tr>
<tr>
<td>3-Day Fishing – No Trout</td>
<td>Minimum for fishing, no trout.</td>
<td>Nonresidents.</td>
<td>$20</td>
<td>3 days</td>
<td>All†</td>
<td>71,819</td>
</tr>
<tr>
<td>3-Day Fishing – All Species</td>
<td>Minimum for fishing, including trout.</td>
<td>Nonresidents.</td>
<td>$40</td>
<td>3 days</td>
<td>All†</td>
<td>22,757</td>
</tr>
<tr>
<td>10-Day Fishing – No Trout</td>
<td>Minimum for fishing, no trout.</td>
<td>Nonresidents.</td>
<td>$30</td>
<td>10 days</td>
<td>All†</td>
<td>30,659</td>
</tr>
<tr>
<td>10-Day Fishing – All Species</td>
<td>Minimum for fishing, including trout.</td>
<td>Nonresidents.</td>
<td>$61</td>
<td>10 days</td>
<td>All†</td>
<td>6,680</td>
</tr>
<tr>
<td>Annual Fishing – All Species</td>
<td>Minimum for fishing, including trout.</td>
<td>Nonresidents.</td>
<td>$98</td>
<td>1 year</td>
<td>All†</td>
<td>12,634</td>
</tr>
<tr>
<td>License or Permit Type</td>
<td>Description</td>
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</tr>
<tr>
<td>Federal Duck Stamp</td>
<td>A federal Migratory Bird Hunting and Conservation must be on the hunter’s license or permit must be signed across the front.</td>
<td>Ages 16 and up.</td>
<td>$27</td>
<td>June 30</td>
<td>Postal, NWR, and agency offices; license agents; and online</td>
<td>20,337</td>
</tr>
<tr>
<td>Apprentice License</td>
<td>License exempting hunters from the mandatory hunter education course for up to 3 consecutive times.</td>
<td>10 years of age or older who has not completed mandatory hunter education course.</td>
<td>$11</td>
<td>1 year</td>
<td>All†</td>
<td>4,214</td>
</tr>
<tr>
<td>Tier 1 Range Annual</td>
<td>Covers WMAs.</td>
<td>Ages 16 and up.</td>
<td>$100</td>
<td>1 year</td>
<td>Firing Ranges and online</td>
<td>51</td>
</tr>
<tr>
<td>Tier 1 Range 2hr</td>
<td>Covers WMAs.</td>
<td>Ages 16 and up.</td>
<td>$5</td>
<td>1 day</td>
<td>Firing Ranges and online</td>
<td>1,238</td>
</tr>
<tr>
<td>Tier 2 Range Annual</td>
<td>Covers Stones River and John Sevier Hunter Education Centers and Firing Ranges.</td>
<td>Ages 16 and up.</td>
<td>$150</td>
<td>1 year</td>
<td>Firing Ranges and online</td>
<td>49</td>
</tr>
<tr>
<td>Tier 2 Range 2hr</td>
<td>Covers Stones River and John Sevier Hunter Education Centers and Firing Ranges.</td>
<td>Ages 16 and up.</td>
<td>$7.50</td>
<td>1 day</td>
<td>Firing Ranges and online</td>
<td>8,348</td>
</tr>
<tr>
<td>Tier 3 Range Annual</td>
<td>Covers Bartlett Hunter Education Center and Firing Range.</td>
<td>Ages 16 and up.</td>
<td>$300</td>
<td>1 year</td>
<td>Firing Ranges and online</td>
<td>1</td>
</tr>
<tr>
<td>Tier 3 Range 1hr</td>
<td>Covers Bartlett Hunter Education Center and Firing Range.</td>
<td>Ages 16 and up.</td>
<td>$9.50</td>
<td>1 day</td>
<td>Firing Ranges and online</td>
<td>2,084</td>
</tr>
</tbody>
</table>
## Activity Packages

<table>
<thead>
<tr>
<th>License or Permit Type</th>
<th>Description</th>
<th>Eligibility</th>
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<th>Number Sold for Calendar Year 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Avid Angler Package</td>
<td>Ability to fish across Tennessee excluding specialty locations. Includes Combo Hunt/Fish, Trout – Supplemental, and a Collectible Durable Card.</td>
<td>Residents, active military, or student residents.*</td>
<td>$59</td>
<td>1 year</td>
<td>Online</td>
<td>#</td>
</tr>
<tr>
<td>Sportsman Package</td>
<td>License to fish and hunt on all private or agency-managed property. Includes Sportsman license, Collectible Durable Card, and Migratory Bird Certification (free).</td>
<td>Residents, active military, or student residents.*</td>
<td>$170</td>
<td>1 year</td>
<td>Online</td>
<td>#</td>
</tr>
<tr>
<td>General Fishing Package</td>
<td>Minimum to fish in TN (no trout). Includes Hunt/Fish License and collectible Durable Card (optional).</td>
<td>Residents, active military, or student residents.*</td>
<td>$38</td>
<td>1 year</td>
<td>Online</td>
<td>#</td>
</tr>
<tr>
<td>Reelfoot Angler Package</td>
<td>Ability to fish on Reelfoot Lake – 1 year.</td>
<td>Residents, active military, or student residents.*</td>
<td>$54</td>
<td>1 year</td>
<td>Online</td>
<td>#</td>
</tr>
<tr>
<td>Small Game Hunter Package</td>
<td>Minimum to hunt small game on private property.</td>
<td>Residents, active military, or student residents.*</td>
<td>$39</td>
<td>1 year</td>
<td>Online</td>
<td>#</td>
</tr>
<tr>
<td>Waterfowl Package</td>
<td>Ability to hunt waterfowl across TN.</td>
<td>Residents, active military, or student residents.*</td>
<td>$137</td>
<td>1 year</td>
<td>Online</td>
<td>#</td>
</tr>
<tr>
<td>Reelfoot Waterfowl Package</td>
<td>Ability to hunt waterfowl on Reelfoot Lake – 1 year.</td>
<td>Residents, active military, or student residents.*</td>
<td>$92</td>
<td>1 year</td>
<td>Online</td>
<td>#</td>
</tr>
</tbody>
</table>

*Residents, active military, or student residents: Valid Tennessee driver’s license, I.D., or proof of residency for 90 days with the intent to permanently live in the state; military on active duty in the state and the dependents under 16 that live with them; or students enrolled in a Tennessee school for at least 6 months. A social security number is required.
† All: Items may be purchased at the agency’s Nashville Sales Office, regional offices, all license agents, and online.
‡ Limited: Items may be purchased at the agency’s Nashville Sales Office, regional offices, by mail, or by fax.
# Activity package sales are reflected under the respective licenses and permits included in the package.
§ Covers WMAs: Covers Catoosa, Cheatham, Chuck Swan, North Cumberland, Prentice Cooper, and Yanahli Wildlife Management Areas.
Source: [https://www.tn.gov/twra/license-sales.html](https://www.tn.gov/twra/license-sales.html) and TWRA management.