



MONTANA LEGISLATIVE AUDIT DIVISION

FINANCIAL-COMPLIANCE AUDIT

Department of Fish, Wildlife and Parks

For the Two Fiscal Years Ended June 30, 2009

SEPTEMBER 2009

09-18

REPORT SUMMARY

The Department of Fish, Wildlife and Parks (FWP) provides for the management of the fish, wildlife, parks and recreational resources of Montana for the enjoyment of present and future generations. This is largely accomplished through approximately \$45 million in license and permit revenue and over \$25 million in federal grant funds.

Context

FWP is the state agency created to provide opportunities for public appreciation and enjoyment of fish, wildlife, and parks resources. The department accomplishes this through funding from federal grants, park user fees, and the sale of hunting and fishing licenses and permits.

FWP spends approximately \$105 million each year, of which 90 percent is in the state and federal special revenue fund types. The department utilizes nine expenditure programs to account for its activity. The largest of these programs, with over 20 percent of the total expenditures, is used to purchase or maintain land and facilities providing public access to Montana lands.

FWP employs approximately 679 FTE throughout Montana at seven regional offices, five area offices, and a headquarters in Helena.

Results

The report resulted in four recommendations, all of which pertain to inadequate or nonexistent policies or procedures for accounting for specific department activities.

In three of the four recommendations, the activities pertain to recording non-routine transactions, accounting for property donated to the department, and ensuring that only authorized employees are added to the department's payroll.

Without adequate policies or procedures over the above activities, the department increases the risk financial activity recorded on the state's accounting system could be inaccurate or incomplete, donated items could be misplaced or stolen, and employees added to the payroll might not exist.

The fourth recommendation relates to the state accounting policy which requires state agencies to document, monitor, and test the policies and procedures they have implemented to ensure all transactions that should be recorded on the state's accounting records are recorded. The department made efforts towards complying with this state policy; however, it was not able to fully comply by the end of the audit period. Compliance with this state policy may have prevented the other three audit recommendations.

Recommendation Concurrence	
Concur	4
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	

For a complete copy of the report or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to lad@mt.gov; or check the website at <http://leg.mt.gov/audit>. Report Fraud, Waste, and Abuse to the Legislative Auditor's FRAUD HOTLINE Call toll-free 1-800-222-4446, or e-mail lad@mt.gov.