



# MONTANA LEGISLATIVE AUDIT DIVISION

## FINANCIAL-COMPLIANCE

### Department of Agriculture

For the Two Fiscal Years Ended June 30, 2009

NOVEMBER 2009

09-21

REPORT SUMMARY

Agriculture is Montana's number one industry. The Constitution of the State of Montana mandates the legislature provide for the Department of Agriculture and enact laws and provide appropriations to protect, enhance, and develop all agriculture.

#### Context

The Montana Department of Agriculture manages more than 30 programs including: marketing and business enhancement, licensing and regulating various agricultural activities, and protecting agricultural producers, consumers and the environment.

Of the 129.54 Department of Agriculture full-time employees, approximately 52 percent are in the Agricultural Sciences Division, related to production, manufacturing, and marketing. Approximately 37 percent of the full-time employees are in the Agriculture Development Division, related to promoting Montana agriculture through market development and business assistance.

#### Results

There is one recommendation included in this audit report related to the indirect cost rate proposals. The department was not aware that they needed to include carry forward amounts when submitting indirect cost rate proposals. As a result, approximately \$217,000 in excess collections were not included in its most recent indirect cost rate proposals.

Recommendation Concurrence	
Concur	1
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  
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