

FINANCIAL-COMPLIANCE AUDIT
 Department of Fish, Wildlife & Parks
 For the Two Fiscal Years Ended June 30, 2013

DECEMBER 2013

13-18

REPORT SUMMARY

The Department of Fish, Wildlife & Parks defines its mission as providing for the stewardship of the fish, wildlife, parks, and recreational resources of Montana, while contributing to the quality of life for present and future generations. The main sources of funding for department activities are licenses, permits, and federal awards. Historically, the department does not receive General Fund appropriations. However, in fiscal years 2012 and 2013, the department received approximately \$200,000 in General Fund appropriations each year to combat aquatic invasive species.

Context

The Department of Fish, Wildlife & Parks (department) controls 336 fishing access sites and 54 state parks; issues hunting and fishing licenses; and oversees fish and wildlife preservation programs, enforcement activities, land acquisitions, and community education programs. The five-member Fish, Wildlife and Parks Commission sets fish and wildlife regulations, approves property acquisitions, and approves certain rules and activities of the department as provided by statute. Commission members are appointed by the Governor and confirmed by the Senate. There are seven regional offices throughout the state. The department's headquarters is in Helena. The department's organization chart appears on page iv of the report.

For selected licenses we performed testing to gain assurance that the issuance of certain licenses and subsequent allocations of funds were in accordance with state law.

Results

Recommendations in the report relate to unrecorded liabilities at fiscal year-end for construction projects, and overstated revenue estimate in the Federal Special Revenue Fund in fiscal year 2013.

The department implemented the five recommendations contained in our prior audit report.

In the 2012 license year the department issued licenses listed below:

- ◆ Resident Fishing - 147,310
- ◆ Nonresident Fishing - 168,909
- ◆ Resident Hunting – 393,949
- ◆ Nonresident Hunting – 21,687
- ◆ Resident Hunting Combo – 48,034
- ◆ Nonresident Hunting Combo – 25,635

Recommendation Concurrence	
Concur	2
Partially Concur	0
Do Not Concur	0
Source: Agency audit response included in final report.	