

FINANCIAL-COMPLIANCE AUDIT
Department of Fish, Wildlife & Parks
For the Two Fiscal Years Ended June 30, 2015

DECEMBER 2015

15-18

REPORT SUMMARY

The Department of Fish, Wildlife & Parks controls 335 fishing access sites and 55 state parks; issues hunting and fishing licenses; and oversees fish and wildlife preservation programs, enforcement activities, land management, and community education programs.

Context

The five-member Fish & Wildlife Commission sets fish and wildlife regulations, approves property acquisitions, and approves certain rules and activities of the Department of Fish, Wildlife & Parks (department) as provided by statute. Commission members are appointed by the Governor and confirmed by the Senate. Similarly, there is a five-member Montana State Parks and Recreation Board that sets park regulations, approves property transactions, and endorses other rules and activities provided by statute. Board members are appointed by the Governor and confirmed by the Senate. There are seven regional offices throughout the state. The department is headquartered in Helena. The main source of funding for department activities is licenses, permits, and federal awards. The department collected \$52,494,301 in fiscal year 2015 and \$48,231,305 in fiscal year 2014 in Licenses and Permits. Federal Revenues in fiscal year 2015 were \$28,638,541 and \$25,863,127 in fiscal year 2014.

In the 2014 license year the department issued the following licenses:

- ◆ Resident Fishing - 147,391
- ◆ Nonresident Fishing - 182,413
- ◆ Resident Hunting – 363,950
- ◆ Nonresident Hunting – 26,106
- ◆ Resident Hunting Combo – 50,476
- ◆ Nonresident Hunting Combo – 27,240

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

Throughout the audit we tested compliance with laws related to the operations of the department, which included but was not limited to: game bird license fees, river restoration programs, supplemental game damage licenses, and youth trapping.

We also tested compliance with federal regulations related to the Sport Fish Restoration and Wildlife Restoration and Basic Hunter Education programs, expenditures related to personal services and operating expenses, and License and Permits Revenues. We also visited selected state parks and camp grounds in Eastern Montana, to gain an understanding of day-to-day operations and to test compliance with state laws.

Results

No findings resulted from our audit, and we make no recommendations to the department.

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

For a complete copy of the report (15-18) or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to lad@mt.gov; or check the web site at <http://leg.mt.gov/audit>

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