



Jenna Stamper – Financial Compliance

Presenting the Department of Environmental
Quality audit for fiscal years 2021 and 2022

Department Staff

Christopher Dorrington, Director

James Fehr, Deputy Director

Denise Kelly, Chief Financial Officer



PEOPLE MISSION VALUES

OUR MISSION IS TO CHAMPION A HEALTHY ENVIRONMENT
FOR A THRIVING MONTANA

Revenues & Expenditures

FY21 Decreases:

Revenue 4%

Expenditures 11%

FY22 Increases:

Revenue 6%

Expenditures 17%

Why? Temporary reduction in contracted services

Prior Audit Recommendations

In the prior audit, we had four recommendations to the department.

- Fully Implemented: 1
- Partially Implemented: 2
- Not Implemented: 1

Current Audit Recommendation

Table 2
EQPF Actual Transfers Compared to Statutorily Required Transfers
Fiscal Years 2021 and 2022

Account	Account Line Item	Actual Activity	Required Activity Per State Law
Orphan Share Account	Transfer-Out	\$600,000	\$1,200,000
EQPF	Transfer-In		\$1,200,000
	Transfer-Out		\$1,200,000
Libby Asbestos clean up accounts	Transfer-In	\$600,000	\$600,000
Abandoned Mine Sites account	Transfer-In		\$600,000

Source: Compiled by the Legislative Audit Division from the state's accounting system and state law.

The background of the slide is a close-up photograph of water ripples over dark, wet rocks. The water's surface is covered in a complex pattern of light and dark patches, creating a textured, organic look. The colors range from deep blues and greys to bright yellows and oranges where the light reflects off the water's surface.

Auditor's Opinion: **Unmodified**

We determined DEQ's financial schedules and note disclosure for the fiscal years 2021 and 2022 presented fairly, in all material respects.

This concludes our audit presentation for DEQ.

I am available if there are **any questions.**