

# LEGISLATIVE AUDIT DIVISION

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## Fire Assessment Fee (23P-06)

### Department of Natural Resources and Conservation

**Audit Objectives** (*what the audit intends to accomplish or questions auditors will answer*):

1. Is the fire assessment fee being administered and collected in accordance with statute and administrative rules?
2. Does Montana's current funding structure and distribution of resources for the Fire Assessment Program align with best practices for fire preparedness?

**Audit Scope** (*the boundary of the audit & subject matter auditors will assess*):

This audit concerns the Fire Assessment Program and how fire preparedness activities are currently funded in Montana through the preparedness budget as defined in §76-13-207, MCA. Preparedness is generally defined as activities that help prepare for response to wildfire, such as maintaining staff, firefighting equipment, training, and coordination. In particular, the focus of the examination will be on the processes of assessing and collecting the fee, as well as how fees and preparedness resources are distributed throughout the state. Audit work will include:

- A review of department processes for assigning and collecting fire assessment fees and property records
- A review of fire assessment fund and general fund (appropriation) expenditure data
- An examination of the distribution of fire assessment fees and preparedness resources in Montana
- A review of policies and procedures that inform allocation of fire preparedness resources and wildfire response
- A review of other states and best practices that guide funding of fire preparedness activities
- A comparison of best practices to Montana's current funding structure
- An analysis of what (alternative) best practice funding structures look like in Montana
- Interviews with stakeholders and department staff
- Examine data requirements and approaches to determine optimal amount and allocation of preparedness resources in the state.