

LEGISLATIVE AUDIT DIVISION

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Unlocking Public Lands 24P-04

Fish, Wildlife & Parks

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

Determine if there are barriers for the Unlocking Public Lands (UPL) program to increase public land access.

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

The scope of this focused evaluation will be limited to Fish, Wildlife & Parks (FWP) administration of the UPL credit. We will not audit other public land access programs, nor the Department of Revenue's administration of the tax credits, except in checking that those property owners that most recently claimed a UPL credit were eligible. Audit work will focus on 2023 (most recent completed year) and 2024 (only timeframe we will be able to observe active parcels). Audit work will include:

- Review of applicable statute, rule, and program policy requirements.
- Review of program applications relative to requirements.
- Review of historic use of the credit from summary data provided by FWP to look for historic use patterns.
- Conduct spatial analysis to confirm program parcel locations and assess acreage unlocked by program.
- Interview FWP program staff and current and historical participants in the program.
- Conduct a historical comparison of the UPL credit with the characteristics and outcomes of other similar state programs with the direct goal of increasing public access to public land. Other public land access specific programs include: Public Access Land Agreement, Access Public Land, Block Management access corridor agreements, "HB637" Easement Program (unnamed), and MT-PLAN (DNRC).