

LEGISLATIVE AUDIT DIVISION

Angus Maciver, Legislative Auditor
Deborah F. Butler, Legal Counsel



Deputy Legislative Auditors:
Cindy Jorgenson
William Soller

Child Care and Development Fund (20P-06)

Department of Public Health and Human Services

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

Does the Department of Public Health and Human Services efficiently and effectively distribute Child Care and Development Fund resources to support Montanans' access to affordable and safe child care of their choice?

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

- Audit Scope focuses on the department's distribution of Child Care Development Fund (CCDF) resources and regulatory activities related to child care in Montana from 2016-2021.
- Analyzing annual CCDF distribution by county to determine funding patterns.
- Surveying parents and child care providers participating in CCDF programs regarding child care access, affordability, and choice in their county to determine if the current distribution of CCDF resources is supporting those participating in CCDF programs.
- Comparing county demographic characteristics, CCDF funding patterns, and survey results of parents and providers to determine by county if Montanans have access to affordable and safe child care of their choice and determining the differences between counties.
- Compare Sexual and Violent Offender Registry addresses to child care addresses to determine if a sexual or violent offender is living at the same address as a child care facility.

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State Motor Pool (21P-03)

Department of Transportation

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

- Does the motor pool optimize fleet management to minimize costs while meeting the needs of its users?
- Is use of the motor pool more economical for state employee travel by vehicle than use of the private sector or use of personal vehicles?

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

- Pre-COVID timeframes (CY 2017-2019) examined
- Focused on Department of Transportation policies and processes related to the motor pool, not Department of Administration policies and processes for procurement and surplus of state vehicles
- Focused on the following fleet management areas:
 - life cycle costs,
 - utilization,
 - rightsizing of the short-term use fleet, and
 - repair and maintenance.
- Included a short customer satisfaction survey
- Included cost comparisons for two vendors with existing statewide vehicle rental contracts

Scope Exclusions:

- Non-motor pool, state-owned vehicles

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Accuracy of Water Rights Ownership Data (21P-01)

Department of Natural Resources and Conservation

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

- Determine the quality of water right record data in the Water Rights Information System (WRIS)

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

- Focused on water rights currently in the WRIS
- Examining only Department of Natural Resources and Conservation (DNRC) policies and processes related to the WRIS, not the accuracy of information provided to DNRC from other agencies or entities.
- Focused on several data quality areas:
 - Consistency with paper documentation
 - Accuracy via a survey of current owners
 - Completeness of scanned documentation
 - Timeliness of data entry and updates
- If consistent errors or deficiencies are found in the WRIS, examine possible sources from DNRC processes
- Included a survey of water-rights owners confirming water right information
- Included a comparison of other state practices relating to water right databases

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Division of Aeronautics & Board of Aeronautics (21P-05)

Montana Department of Transportation

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

- Has the Aeronautics Division and Board of Aeronautics established internal controls to ensure the objectives of their major activities, including the Airport Grants and Loans Program, are met in an effective and strategic way?
- Are there feasible options for the State of Montana to no longer operate Yellowstone Airport?

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

- Focused on internal controls of the following programs:
 - Board of Aeronautics' airport grants and loans
 - Aircraft and airmen registration
 - Airport lease management
 - Airport maintenance management
- In-depth analysis of board's grants and loans, including award trends for FY 2017-2022 and reviewing a sample of airport recipients' documentation
- Understand federal and state criteria and recent financial trends and activities of Yellowstone Airport
- Speak with stakeholders, including Federal Aviation Administration and representatives of the town of West Yellowstone