

Department of Fish, Wildlife & Parks



Mary Currin – Financial
Compliance Audit Supervisor

Department Staff

Hank Worsech, Director

Dustin Temple, Deputy Director

Robin Graham, Operations and Financial Services Division Administrator

Jennifer Garber, Accounting Bureau Chief

Brief Introduction

The department was established to:

- Provide stewardship of the fish, wildlife, parks, and recreational resources
- Contribute to the quality of life for present and future generations.

Department Funding

	FY2020	FY2021
Licenses and Permits	\$ 70,305,668	\$ 77,405,403
Federal	\$ 48,661,419	\$ 43,013,991
Total Revenues	\$ 147,291,751	\$ 147,288,969
Percentage of Total	81%	82%

	FY2020	FY2021
Personal Services	\$ 61,725,989	\$ 63,392,484
Operating Expenses	\$ 48,560,668	\$ 46,672,079
Capital Outlays	\$ 17,748,652	\$ 33,928,230
Total	\$ 139,111,358	\$ 155,761,199
Percentage	92%	92%

Department Spending

Recommendation #1

The department needs to implement procedures to ensure the internal auditor's time is allocated to the Wildlife Restoration and Basic Hunter Education grant according to the proportionate benefit received, and charge internal audit salary costs to the grant for time that is necessary, reasonable, and allocable.

- Prior audit recommendation
- Performs work not related to the grant program
- Questioned costs of \$28,105 from FY2020
- No issue in fiscal year 2021
- Partially concurred with the recommendation

Recommendation #2

The department should comply with state law and policy governing its internal service funds by charging fees commensurate with costs and maintaining its working capital within 60 days. A negative working capital balance means current liabilities exceed current assets. The department concurred with the recommendation.

<u>Fish, Wildlife & Parks Internal Service Fund Analysis</u>						
Internal Service Fund	Fees Commensurate With Costs		Number of days of Working Capital		Reasonable Fund Equity Balance	
	FY20	FY21	FY20	FY21	FY20	FY21
F & G Warehouse	No	Yes	4	-73	Yes	No
Aircraft	Yes	No	62	-61	Yes	No

Recommendation #3

The department should enforce its current control procedures to require review by a program supervisor of all expenditures.

- Related to a prior audit recommendation
- Accurate and allowable
- Eighteen fleet expenditures without supervisor approval
- Concurred with the recommendation



Opinion

We issued an unmodified opinion, as we found the department's financial schedules and note disclosures presented fairly the department's activity in all material respects and issued an unmodified opinion. This means the reader can rely on the information in the underlying financial records.



Questions?