



A Legislative Summary Document Regarding Parks and Wildlife Department

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In October 2001, we reported that poor documentation of decisions and processes, the absence of basic controls and oversight, and noncompliance with some statutory requirements prevent the Parks and Wildlife Department (Department) from effectively collecting and managing revenue. Subsequently, the Department has reported that it has implemented or partially implemented 90 percent of the recommendations made in that audit report.

In December 2002, we reported that the Department did not have an adequate system in place to ensure that its employees use procurement cards appropriately.

Prepared for the 78th Legislature
by the State Auditor's Office

January 2003

SAO No. 03-361

This is not an audit report and, with the exception of any audit report summaries, the material in this document has not been subjected to all of the tests and confirmations performed in an audit.

Parks and Wildlife Department

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Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

Ongoing Audit of 10 Agencies' Compliance with Historically Underutilized Business Requirements

The State Auditor's Office will release a report in February 2003 on the Parks and Wildlife Department's compliance with Historically Underutilized Business requirements.

A Review of Implementation of Sunset Advisory Commission Management Actions at 13 State Agencies

(Report No. 02-067, August 2002)

The Parks and Wildlife Department partially implemented 6 of 16 management actions. The 10 remaining management actions were fully implemented.

An Audit Report on Procurement Card Processes and Controls

(Report No. 02-022, February 2002)

The Parks and Wildlife Department (Department) does not have sufficient controls over procurement cards. As a result, we found credit card purchases that were not in the State's interests, including charges made against the card of a deceased employee, charges for potentially inappropriate purchases, and a charge already reimbursed to an employee through a travel voucher.

Status of Audit Recommendations as of November 30, 2002 (unaudited)	
The Department has reported the following:	
Implemented	1
Partially implemented	2
Total recommendations	3

An Audit Report on Revenue Management at the Parks and Wildlife Department

(Report No. 02-006, October 2001)

Poor documentation of decisions and processes, the absence of basic controls and oversight, and noncompliance with some statutory requirements prevent the Parks and Wildlife Department (Department) from effectively collecting and managing revenue. The Department has an ongoing history of problems with financial management.

During this audit, we found that:

- The Department has not collected all revenue from its \$63 million point-of-sale licensing system because of inadequate oversight, contract deficiencies, and poor vendor performance.
- The Department's mailroom and cash handling procedures increase the risk of losing revenue because of fraud and abuse.
- The Department has not reconciled revenue in the Uniform Statewide Accounting System (USAS) with its internal accounting system since 1998.

As a fee-based agency, these significant weaknesses could prevent the Department from collecting revenue that it relies on to fund its programs.

Status of Audit Recommendations as of November 30, 2002 (unaudited)	
The Department has reported the following:	
Implemented	18
Partially implemented	8
Factors delay implementation	2
Does not plan to take corrective action	1
Total recommendations	29

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Most Recent Performance Measure Certification

Fiscal Year 1998–Fiscal Year 2003

The results of *An Audit on Performance Measures at 12 State Entities–Fiscal Year 2001* (Report No. 01-036, August 2001) for this entity are summarized below.

Period	Goal/Strategy	Measure	Certification Results	
2000	A	Outdoor Recreation	Percent of Maintenance Needs Met	Factors Prevented Certification
2000	A	Outdoor Recreation	Percent of Repair Needs Met	Factors Prevented Certification
2000	B	Reach New Constituencies	Annual Percent Change in Opportunities Provided For Youth, Minorities, and the Physically Challenged	Factors Prevented Certification
2000	C	Resource Protection	Conviction Rate for Hunting, Fishing, And License Violators	Certified
2000	C	Resource Protection	Conviction Rate for Water Safety Violators	Certified
2000	C	Resource Protection	Percent of Fish and Wildlife Kills or Pollution Cases Resolved Successfully	Factors Prevented Certification
Total Measures Certified Without Qualification^a			2/6 (33%)	
Data Reliability Percentage (Certified and Certified with Qualification)			2/6 (33%)	

^a The percentage of unqualified certifications is presented because it is used in determining an entity's eligibility for performance rewards as established in the General Appropriations Act [77th Legislature, Article IX, Sec. 6.31(d)(2)].

Category	Definition
Certified	Reported performance is accurate within +/-5 percent, and controls appear adequate to ensure accurate collection and reporting of performance data.
Certified with Qualification	Reported performance is within +/-5 percent, but the controls over data collection and reporting are not adequate to ensure the continued accuracy of performance data.
Factors Prevent Certification	Actual performance cannot be determined because of inadequate controls and insufficient documentation.
Inaccurate	Reported performance is not within +/-5 percent of actual performance, or there is an error rate of at least 5 percent in the supporting documentation.
Not Applicable	A justifiable reason exists for not reporting performance.

Quality Assurance Team Reviews

Conducted by the Legislative Budget Board and State Auditor's Office

Completed Projects

Quality Assurance Team Annual Report – January 2002

The Parks and Wildlife Department completed the Integrated Information System project at a total cost of \$4,953,895.

Parks and Wildlife Department

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Travel Expenditures

Travel Expenditures by Appropriation Year (unaudited)			
	2000	2001	2002
In-State Travel	\$ 1,875,926	\$ 1,893,700	\$ 2,077,729
Out-of-State Travel	264,671	262,495	136,609
Foreign Travel	368	0	0
Other Travel Costs	9,712	40,447	31,650
Total Travel Expenditures	\$ 2,150,676	\$ 2,196,642	\$ 2,245,988
Limit on Travel Expenditures (Cap)	2,285,048	2,285,048	265,038 ^a
Expenditures in Excess of Cap	\$ 0	\$ 0	\$ 0

^a Caps apply to total travel in appropriation years 2000 and 2001, but caps apply only to out-of-state travel and foreign travel in appropriation year 2002. Caps, calculated by the Comptroller of Public Accounts, have been adjusted for any increases requested by the Department and approved by the Legislative Budget Board in accordance with the General Appropriations Act.

Source: Uniform Statewide Accounting System (USAS) as of November 30, 2002. Amounts are subject to change as agencies continue to record additional expenditures or adjustments.