

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Department of Wildlife and Fisheries  
State of Louisiana  
Baton Rouge, Louisiana

June 17, 1998



*Financial and Compliance Audit Division*

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*Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor*

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### LEGISLATIVE AUDITOR

Daniel G. Kyle, Ph.D., CPA, CFE

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**DEPARTMENT OF WILDLIFE AND FISHERIES**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

Management Letter  
Dated May 22, 1998

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June 17, 1998



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May 22, 1998

**DEPARTMENT OF WILDLIFE AND FISHERIES**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1998, we conducted certain procedures at the Department of Wildlife and Fisheries. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions for the years ended June 30, 1996, and June 30, 1997; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1996, and June 30, 1997; and (4) a review of compliance with prior audit report recommendations.

The Annual Fiscal Reports of the Department of Wildlife and Fisheries were not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on those reports. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and selected department personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. After analyzing the data, we developed recommendations for improvements. We then discussed our findings and recommendations with appropriate management personnel before submitting this written report.

In our prior audit report for the year ended June 30, 1996, we reported findings related to internal audit, movable property, travel regulations, inventory control procedures, purchases and disbursements, on-line data entry system and advance government purchasing system, internal control over revenues, and controls over cash and imprest bank account. The findings relating to travel regulations, purchases and disbursements, and controls over cash and imprest bank account have been resolved by management. The findings relating to internal audit function, movable property, inventory control procedures, on-line data entry system and advanced government purchasing system, and internal control over revenues have not been resolved by management and are addressed again in this report.

Based on the application of the procedures referred to previously, all significant findings are included in this report for management's consideration.

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### **Internal Audit Function**

For the fourth consecutive audit, the Department of Wildlife and Fisheries does not have an effective internal audit function to examine, evaluate, and report on its internal controls, including data processing, and to evaluate its compliance with the policies and procedures of its internal control system.

Considering the department's reported assets (approximately \$10 million), its operating revenues (approximately \$16 million), and collections of major state revenues (approximately \$41 million), we believe that an effective internal audit function is needed to ensure that the state's assets are safeguarded and that state policies and procedures are uniformly applied. Because of limited funding, the department has chosen to allocate its resources to functions other than the establishment of an internal audit function.

The Department of Wildlife and Fisheries should take the necessary steps to establish an effective internal audit function. In a letter dated March 16, 1998, Mr. Ronald G. Covillion, Undersecretary of the Department of Wildlife and Fisheries, concurred with the finding. He stated that funding and staffing for an internal audit function is requested each year from the legislature, but it has not been approved. Allocation of the department's limited available resources is designed to most effectively meet the department's needs.

### **Failure to Update Movable Property Records**

For the second consecutive year, the Department of Wildlife and Fisheries did not update the state property master inventory listing or notify the Louisiana Property Assistance Agency (LPA) of acquisitions in a timely manner. In addition, the department did not perform reconciliations between its movable property records and the state property control system. Louisiana Revised Statute (R.S.) 39:324(B) requires the department's property manager to update the state property master inventory listing on a monthly basis by submitting all property transactions to the Commissioner of Administration. In addition, Louisiana Administrative Code 34:178.327.A requires that information on acquisitions be forwarded to LPA within 45 days after receipt. Furthermore, a good internal control structure should include a timely reconciliation of the department's movable property records to the state property control system so that errors in processing transactions are recognized and corrected.

As of September 1997, the department's property manager had not updated the state property master inventory listing for 581 movable property items, totaling \$2,232,364, acquired by the department from January to June 1997, and had not notified LPA of these acquisitions. Furthermore, the property manager did not reconcile the department's movable property records to monthly reports generated by the LPA's property control system. These conditions occurred because of turnover in staff

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assigned to the property manager position during the year. As a result, the department's 1997 financial statements included an understatement of receivable property of \$2,232,393. In addition, failure to update and reconcile movable property records in a timely manner increases the risk of loss from unauthorized use of the property and subjects the department to noncompliance with state laws and regulations.

The Department of Wildlife and Fisheries should ensure that its property manager updates the state property master inventory listing monthly and notifies LRAA of acquisitions as required by state laws and regulations. Furthermore, the department should perform timely reconciliations between its records and the LRAA system. In a letter dated December 9, 1997, Mr. Ronald G. Couvillon, Undersecretary of the Department of Wildlife and Fisheries, stated that the department concurred with the finding and recommendations. The department has a new property manager who has taken steps to correct these problems and prevent future problems. The property manager plans to have all reconciliations completed and turned in to LRAA by June 27, 1998.

#### Inadequate Security Administration Over Electronic Data Processing

For the second consecutive audit, the Department of Wildlife and Fisheries has not established adequate electronic data processing (EDP) controls for deleting user access to the Advanced Government Purchasing System (AGPS) and the Government Financial System (GFS) or for assigning user access that supports proper segregation of duties within AGPS. Adequate internal controls require that individuals be permitted access only to the data files and programs necessary to perform their duties and that duties be segregated so that no one employee is in a position to both initiate and conceal errors or irregularities.

During our review of the department's AGPS and GFS security administration controls, the following weaknesses were observed:

- Of 188 AGPS user ID codes reviewed, 39 (15%) were assigned to users who had not been employed by the department for as long as 31 months. Three (2%) user ID codes were not disabled when users were transferred to other offices within the department and assigned new user identification numbers. Eight (4%) user ID codes were for employees that had access to incompatible duties. These eight employees could enter receipt of goods and invoices for processing, and two of these employees could also approve invoices for payment and update the general ledger.
- Of 46 GFS user ID codes reviewed, 5 (11%) were assigned to users who had not been employed by the department for as long as 17 months.

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Management has not established procedures for ensuring the ACPIS/GFS security administrator is notified of changes in EDP users' employment status or for considering proper segregation of duties before user security access is assigned. Failure to establish adequate EDP controls could result in terminated employees or employees without legitimate need for access to the system initiating or processing unauthorized transactions. The absence of adequate segregation of duties for EDP user access places employees in a position to both initiate and conceal errors or irregularities.

Management of the department should ensure that the ACPIS/GFS security administrator is notified of changes in employment, and user ID codes assigned to employees no longer with the department should be deleted or disabled immediately. Management should consider proper segregation of duties before assigning user access to employees. The department's security administrator should periodically review active user ID codes to determine that the users are employees of the department and continue to have need for their assigned access to the system. In a letter dated March 10, 1998, Mr. Ronald G. Coville, Undersecretary of the Department of Wildlife and Fisheries, concurred with the finding and recommendation. Responsibility for this security function has been assigned and procedures are being developed to ensure adequate controls are in place and operational. System users will be reviewed regularly to verify employee status and access requirements.

#### Unclaimed Checks Not Remitted to Department of Revenue

The Department of Wildlife and Fisheries did not remit monies to the Louisiana Department of Revenue for checks that had been outstanding for more than one year, as required by state law. R.S. 2:151-188 requires that monies held for others that remain unclaimed for more than one year are presumed abandoned property and must be delivered to the Secretary of the Department of Revenue before November 1 of each year.

As of December 1997, 57 petty cash imprest account checks, totaling \$4,406, dated between July 13, 1994, and June 28, 1996, have not been remitted to the Department of Revenue. Employee turnover and lack of supervision resulted in the department not complying with the provisions of R.S. 2:151-188.

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The Department of Wildlife and Fisheries should comply with R.U.S. 9-151-153 by reporting and remitting any unclaimed property to the Department of Revenue by November 1 of each year. In a letter dated March 18, 1998, Mr. Ronald G. Covillion, Undersecretary of the Department of Wildlife and Fisheries, stated that the department concurred with the finding and recommendation. The report that is due November 1998 will cover the missing periods and future reports will be made timely.

**Inadequate Controls Over Circulation  
Section Revenues and Inventories**

For the second consecutive audit, the Department of Wildlife and Fisheries has not established adequate internal controls in its Circulation Section to provide for the proper segregation of duties and the timely deposit of funds or to provide that inventories are properly valued and reported in its financial statements. Revenues of the Circulation Section were approximately \$395,000 for the fiscal year ended June 30, 1997. Article VII, Section 9 of the 1974 Louisiana Constitution requires that all money received by a state agency be deposited immediately into the State Treasury. Good internal controls provide for the (1) proper segregation of duties so that one person cannot initiate and conceal errors or fraud, (2) deposit of cash receipts upon receipt, (3) reconciliation of revenues in the accounting system in the period received, and (4) proper valuation and reporting of inventories. In our consideration of the internal controls in the Circulation Section, the following matters were noted:

- Segregation of duties within the Circulation Section were not adequate. All employees in the section have access to cash, checks, money orders, credit card sales slips, and inventory items. In addition, one employee is also responsible for preparing and making deposits and recording and reconciling sales revenue to the accounting records. This places employees in positions where they could initiate and conceal errors or fraud.
- On December 9, 1997, we counted \$2,440 in cash, \$6,941 in checks and money orders, and \$5,954 in credit card sales slips received between April 11, 1997, and December 9, 1997, that had not been deposited or processed. The last deposit made before December 9, 1997, was on October 17, 1997. Failure to timely deposit cash and process credit card sales slips could result in loss or theft.
- Receipts were not issued for over-the-counter sales of magazines and merchandise; therefore, we could not determine if all sales revenues were deposited.



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- There was no evidence that deposits had been reconciled to the accounting records; therefore, we could not determine if revenues were recorded properly.
- The department has not established policies or procedures for processing and recording monies received for its custom knife orders. This could result in loss or theft of cash and understated sales revenue.
- The value of inventories on hand for resale could not be determined because a physical inventory had not been taken, the inventory records did not reflect additions and deletions for items transferred and/or returned, and the cost of the inventory items was not reflected in the inventory records. This resulted in an understatement of assets in the department's financial statements.

These conditions existed because management has not placed adequate emphasis on internal controls for safeguarding and recording revenues and inventory for the Circulation Section.

The Department of Wildlife and Fisheries should establish and implement internal controls for its Circulation Section that provide for the proper segregation of duties, timely deposit of sales revenues, proper recording in the accounting records, and proper valuation and reporting of inventories in the department's financial statements. In a letter dated March 27, 1998, Mr. Ronald G. Couvillon, Undersecretary of the Department of Wildlife and Fisheries, generally concurred with the findings and recommendations and outlined certain corrective actions that are being taken. Mr. Couvillon stated that the Circulation Section is staffed only by two permanent employees and four part-time student workers and further segregation of duties is not possible because of the limited staff.

**Additional Comments:** Although the Circulation Section may be limited in staff, the department may want to assign some of the functions to other sections or employees in the department so that a separation of duties may be achieved.

### **Vehicles Acquired With Federal Funds Used for Unallowable Activities**

The Department of Wildlife and Fisheries is using seven vehicles purchased with federal funds for enforcement activities, which is an unallowable activity under federal program provisions. The U.S. Fish and Wildlife Service, Department of Interior, Wildlife Restoration Act of 1967, (CPDA 15.611), specifically prohibits using these funds for law enforcement activities. In September 1997, the department transferred to the Enforcement Division, seven vehicles costing \$402,653, which were purchased during 1994 and 1995 with federal funds. The department acknowledged that the transfer did

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occur, and the department may be required to reimburse the U.S. Fish and Wildlife Service, Department of Interior for the federal share of the fair market value of these vehicles greater than \$5,000 at the time of transfer.

The Department of Wildlife and Fisheries should contact the U.S. Fish and Wildlife Service regarding the possible reimbursement for the federal share of these vehicles and/or should use them only for allowable program purposes. In a letter dated April 23, 1998, Mr. Ronald C. Couvillon, Undersecretary of the Department of Wildlife and Fisheries, stated that the U.S. Fish and Wildlife Service has been advised of the transfer of the vehicles, and negotiations are underway concerning grant reimbursement.

### Approval of Personal Assignment of Fleet Vehicles Not Obtained

For the fiscal year ending June 30, 1998, the Department of Wildlife and Fisheries did not obtain timely the Commissioner of Administration's approval for personal assignment and/or home storage of its fleet vehicles. In addition, the department's fleet records have not been updated to reflect the current assignment of vehicles. R.S. 39:352 provides that personal assignment or home storage of fleet vehicles is not permitted without specific approval from the Commissioner of Administration and that approval expires on June 30 of each year. Louisiana Administrative Code 34:01 states that it is the agency's responsibility to ensure that Personal Assignment and/or Home Storage Agreements are completed and forwarded to the commissioner for approval prior to employee assignment or home storage by May 1 for each year (May 1, 1997, for the fiscal year ending June 30, 1998). Furthermore, good internal controls provide that accurate records be maintained to effectively manage fleet vehicles and ensure that all vehicles are safeguarded properly.

The department's fleet records identify 397 of its 550 fleet vehicles as either personally assigned to an employee or stored at an employee's home. Of these 397 vehicles, the department obtained the commissioner's approval on February 27, 1998, for 180 and approvals for 88 are pending. As of March 1998, requests for personal assignment and/or home storage for the remaining 151 vehicles have not been submitted to the Commissioner of Administration for approval. In addition, the department has not updated its fleet records to reflect current employee assignment for personally assigned and/or home stored vehicles.

The department's failure to obtain approvals and maintain accurate records results in noncompliance with state laws applicable to fleet management and increases the risk that state assets will not be managed and safeguarded properly.

The Department of Wildlife and Fisheries should ensure that the Commissioner of Administration's approval is obtained timely for personal assignment and/or home storage for applicable fleet vehicles before their assignment. In addition, the department

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should ensure that its fleet records are current and accurate. In a letter dated April 23, 1998, Mr. Ronald G. Couvillon, Undersecretary of the Department of Wildlife and Fisheries, stated that in an effort to economize and reduce the fleet, the Secretary of the Department of Wildlife and Fisheries has subjected vehicle assignments to close review, which delayed submission for approvals and record keeping. The department's property manager is working diligently to process approvals and to record all assignments accurately as well as carrying out the directives of the Secretary. Mr. Couvillon acknowledges the importance of complying with these state laws; however, he felt the review was important to achieve efficient operations within the department.

#### Inadequate Inventory Control Procedures

For the second consecutive audit, the Department of Wildlife and Fisheries did not have adequate internal control procedures for consumable inventories of materials and supplies and for enforcement officer uniforms and equipment. Good internal controls for inventory require an adequate system to account for the receipt, issuance, valuation, and disposition of inventory items and to provide for proper reviews and approvals by management to reduce the risk that errors and irregularities will go undetected. The department's Office of Management and Finance section maintains an inventory of office supplies and other items for all offices in Baton Rouge, which was valued at approximately \$28,000 at June 30, 1997. The department's Office of the Secretary maintains an inventory of enforcement officer uniforms and equipment for all offices statewide, which was valued at approximately \$190,000 at June 30, 1997. In our review of internal controls for inventory, the following matters were noted:

- Office of Management and Finance
  - The inventory system does not report the value or additions and deductions from the materials and supplies inventory.
  - Prenumbered supply requisition forms are not used. As of March 17, 1998, 100 supply requisitions issued since January 1, 1998, had not been posted.
  - Management had not reviewed inventory records nor had inventory records been reconciled and adjusted to the physical count at June 30, 1997.
- Office of the Secretary
  - Documentation to support adjustments to the inventory records of enforcement officer uniforms and equipment at June 30, 1997, was not available.

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- Management had not reviewed inventory records, and adjustments to the records had not been reconciled or approved.
- A system to account for returned inventory items and their subsequent redistribution or disposition had not been established.

Management has not emphasized internal controls over inventory. Without adequate internal controls over inventory, there is an increased risk that inventory could be lost, stolen, and not accounted for in a timely manner.

The Department of Wildlife and Fisheries should establish adequate policies and procedures to ensure adequate internal control procedures for consumable inventory of materials and supplies and for the inventory of enforcement officer uniforms and equipment. In a letter dated April 23, 1998, Mr. Ronald G. Couvillion, Undersecretary of the Department of Wildlife and Fisheries, concurred with the findings and recommendations. He stated that staffing has been inadequate for the maintenance of adequate internal controls over office supply inventories. If the department is unable to obtain sufficient staffing to implement adequate internal controls, the office supply warehousing function will be discontinued. Procedures have now been implemented to provide for proper internal controls over the inventory of enforcement officer uniforms and equipment.

#### Inadequate Uniform Payroll System Controls

The Department of Wildlife and Fisheries did not ensure that its timekeeping units complied with existing internal control procedures for the input of payroll transactions into the Uniform Payroll System (UPS). Good internal controls include an adequate segregation of duties and proper documentation and review of transactions to ensure that data are accurate and reliable and that errors and fraud are detected within a timely period. Under UPS and departmental procedures, an employee (timekeeper) in each time keeping unit is assigned the responsibility of certifying the accuracy and completeness of time and attendance records. The section's supervisor is responsible for reviewing and approving the time and attendance records. In our review of 21 employees in seven timekeeping units, the following exceptions were noted:

- Four units did not indicate whether data input into UPS were compared to time and attendance sheets for accuracy.
- Two employees did not certify time worked by signing or initialing their time and attendance sheets.
- Two section supervisors did not certify time and attendance sheets for employees in their timekeeping unit. A supervisor's secretary, also a

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timekeeper, used a signature stamp to certify time and attendance sheets, including her own.

- Three timekeepers input their own time and leave into UPS; however, their supervisors did not review the Time Entry Listings and Leave Registers for agreement with approved time and attendance sheets.
- One employee's time was recorded according to estimated time instead of actual time worked on the time and attendance sheet.
- The department is not performing random time documentation audits of timekeeping units to confirm that required time entry documentation is maintained.

The department is not complying with policies and procedures regarding payroll transactions input into UPS, which increases the risk that errors and/or fraud could occur in the payroll system and not be detected timely.

The Department of Wildlife and Fisheries should ensure that its timekeeping units comply with existing internal control procedures for the input of payroll transactions into UPS. In a letter dated April 21, 1998, Mr. Ronald G. Covillion, Undersecretary of the Department of Wildlife and Fisheries, concurred with the finding and recommendation. He stated that annual in-service training is provided for the payroll function, and random, periodic audits of all timekeeping units will be conducted. All deficiencies noted will be called to the attention of timekeepers and their supervisors.

### Inadequate Controls Over Certain Revenues

For the second consecutive audit, the Department of Wildlife and Fisheries did not have adequate internal controls over the collection and reconciliation of certain revenues. Good internal controls should provide for adequate segregation of duties to (1) safeguard assets; (2) ensure that revenues are collected, deposited intact, recorded accurately, and reconciled to the accounting records; and (3) ensure that errors and/or fraud are detected in a timely manner. In our consideration of the internal control procedures employed by the department, the following matters were noted:

- Alligator hunting licenses, tag fees, shipping label fees, and egg collection permits were prenumbered, but were not accounted for numerically and were not compared to the accounting records by someone independent of collection. This process is needed to ensure that all receipts are deposited intact and are recorded accurately.
- The severance tax audit section did not have adequate segregation of duties for receiving, depositing, and reconciling severance tax and

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seismic fee revenues, and the commercial license section did not have adequate segregation of duties for billing, record keeping, and collection of civil penalty fees. One employee in each of these sections performs all of these functions. Procedures to account for the severance tax/seismic fees and civil fee penalties should include an employee independent of the collection and recording process.

As of January 1998, deposits of boat registration revenues had not been reconciled to the accounting records since July 1997, and deposits of commercial license revenues had not been reconciled to the accounting records since March 1997. In addition, deposits of civil penalty fees have never been reconciled to the accounting records. A reconciliation is necessary to detect errors and/or fraud in a timely manner.

For the fiscal year ended June 30, 1997, revenue from alligator hunting licenses, fees, and permits; severance taxes; seismic fees; boat registration fees; commercial licenses; and civil penalty fees totaled approximately \$9,200,000. The lack of internal controls and segregation of duties for collecting, depositing, recording, and reconciling these revenues increases the risk that errors and/or fraud could occur and not be detected in a timely manner.

The Department of Wildlife and Fisheries should establish adequate internal control procedures over these revenues to ensure that they are collected, deposited, recorded, and reconciled properly to the accounting records. In a letter dated April 23, 1998, Mr. Ronald G. Couvillon, Undersecretary of the Department of Wildlife and Fisheries, concurred with the findings and recommendations. He stated that internal control procedures have been implemented or will be implemented to lessen the risk for errors and/or fraud in accounting for these revenues.

The recommendations in this report represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the department. The varying nature of the recommendations, their implementation costs, and their potential impact on operations of the department should be considered in reaching decisions on courses of action. The findings relating to the department's compliance with applicable laws and regulations should be addressed immediately by management.

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This report is intended for the information and use of the department and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE  
Legislative Auditor

MCS:WMS:dj

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