

North Dakota Game and Fish  
Department  
BISMARCK, NORTH DAKOTA

**Audit Report**

For the Two-year Period Ended  
June 30, 2016



Office of the State Auditor  
Division of State Audit

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STATE OF NORTH DAKOTA  
**OFFICE OF THE STATE AUDITOR**  
STATE CAPITOL  
600 E. BOULEVARD AVENUE - DEPT. 117  
BISMARCK, NORTH DAKOTA 58505

## *Transmittal Letter*

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May 10, 2017

The Honorable Doug Burgum, Governor  
Members of the North Dakota Legislative Assembly  
Mr. Terry Steinwand, Director, North Dakota Game and Fish Department

We are pleased to submit this audit of the North Dakota Game and Fish Department for the two-year period ended June 30, 2016. This audit resulted from the statutory responsibility of the State Auditor to audit or review each state agency once every two years. The same statute gives the State Auditor the responsibility to determine the contents of these audits.

In determining the contents of the audits of state agencies, the primary consideration was to determine how we could best serve the citizens of the state of North Dakota. Naturally we determined financial accountability should play an important part of these audits. Additionally, operational accountability is addressed whenever possible to increase efficiency and effectiveness of state government.

The in-charge auditor for this audit was Kristi Morlock. Delan Hellman and Amanda Westlake were the staff auditors. Cindi Pedersen, CPA, was the audit manager. Inquiries or comments relating to this audit may be directed to the audit manager by calling (701) 328-2241. We wish to express our appreciation to Director Steinwand and his staff for the courtesy, cooperation, and assistance they provided to us during this audit.

Respectfully submitted,

A handwritten signature in black ink that reads "Joshua C. Gallion".

Joshua C. Gallion  
State Auditor

# *Executive Summary*

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## *Introduction*

The North Dakota Game and Fish Department is the principal governmental proponent of maintenance and perpetuation of fish and wildlife, and their habitats. It has the responsibility to recommend seasons, set and enforce regulations, and disseminate information about the state's fish and wildlife. The Department assists landowners with wildlife concerns, educates hunters and boaters about safety and sportsmen ethics, provides technical assistance to landowners to improve wildlife habitat, and works to ensure the availability of wildlife and fisheries for future generations.

The Legislative Audit and Fiscal Review Committee (LAFRC) requests that certain items be addressed by auditors performing audits of state agencies. Those items and the Office of the State Auditor's responses are noted below.

## *Responses to LAFRC Audit Questions*

*1. What type of opinion was issued on the financial statements?*

Financial statements were not prepared by the North Dakota Game and Fish Department in accordance with generally accepted accounting principles, so an opinion is not applicable. The agency's transactions were tested and included in the state's basic financial statements on which an unmodified opinion was issued.

*2. Was there compliance with statutes, laws, rules, and regulations under which the agency was created and is functioning?*

Yes.

*3. Was internal control adequate and functioning effectively?*

Yes.

*4. Were there any indications of lack of efficiency in financial operations and management of the agency?*

No.

*5. Has action been taken on findings and recommendations included in prior audit reports?*

Yes.

*6. Was a management letter issued? If so, provide a summary below, including any recommendations and the management responses.*

Yes, a management letter was issued and is included on page 16 of this report, along with management's response.

## **LAFRC Audit Communications**

7. *Identify any significant changes in accounting policies, any management conflicts of interest, any contingent liabilities, or any significant unusual transactions.*

There were no significant changes in accounting policies, no management conflicts of interest were noted, no contingent liabilities were identified, or significant unusual transactions.

8. *Identify any significant accounting estimates, the process used by management to formulate the accounting estimates, and the basis for the auditor's conclusions regarding the reasonableness of those estimates.*

The North Dakota Game and Fish Department's financial statements do not include any significant accounting estimates.

9. *Identify any significant audit adjustments.*

Significant audit adjustments were not necessary.

10. *Identify any disagreements with management, whether or not resolved to the auditor's satisfaction relating to a financial accounting, reporting, or auditing matter that could be significant to the financial statements.*

None.

11. *Identify any serious difficulties encountered in performing the audit.*

None.

12. *Identify any major issues discussed with management prior to retention.*

This is not applicable for audits conducted by the Office of the State Auditor.

13. *Identify any management consultations with other accountants about auditing and accounting matters.*

None.

14. *Identify any high-risk information technology systems critical to operations based on the auditor's overall assessment of the importance of the system to the agency and its mission, or whether any exceptions identified in the six audit report questions to be addressed by the auditors are directly related to the operations of an information technology system.*

ConnectND Finance, Human Resource Management System (HRMS), the Licensing System, and the Cost Tracking System are high-risk information technology systems critical to the North Dakota Game and Fish Department.

# ***Audit Objectives, Scope, and Methodology***

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## ***Audit Objectives***

The objectives of this audit of the North Dakota Game and Fish Department for the two-year period ended June 30, 2016 were to provide reliable, audited financial statements, and to answer the following questions:

1. What are the highest risk areas of the North Dakota Game and Fish Department's operations and is internal control adequate in these areas?
2. What are the significant and high-risk areas of legislative intent applicable to the North Dakota Game and Fish Department and are they in compliance with these laws?
3. Are there areas of the North Dakota Game and Fish Department's operations where we can help to improve efficiency or effectiveness?

## ***Audit Scope***

This audit of the North Dakota Game and Fish Department is for the two-year period ended June 30, 2016. We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The North Dakota Game and Fish Department has operations in the following locations. Each location was included in the audit scope:

- Bismarck Office (Headquarters)
- Bismarck Game and Fish Lab
- Bismarck Game and Fish Shop
- Devils Lake Office
- Dickinson Office
- Jamestown Office
- Lonetree Office
- Riverdale Office
- Williston Office

## ***Audit Methodology***

To meet the objectives outlined above, we:

- Prepared financial statements from the legal balances on the state's accounting system tested as part of this audit and the audit of the state's Comprehensive Annual Financial Report and developed a discussion and analysis of the financial statements.
- Performed detailed analytical procedures including computer-assisted auditing techniques. These procedures were used to identify high-risk transactions and potential problem areas for additional testing.

- Tested internal control and compliance with laws and regulations which included selecting representative samples to determine if controls were operating effectively and to determine if laws were being followed consistently. Non-statistical sampling was used and the results were projected to the population. Where applicable, populations were stratified to ensure that particular groups within a population were adequately represented in the sample and to improve efficiency by gaining greater control on the composition of the sample.
- Interviewed appropriate agency personnel.
- Queried the ConnectND (PeopleSoft) system. Significant evidence was obtained from ConnectND.
- Observed North Dakota Game and Fish Department's processes and procedures.

In aggregate, there were no significant limitations or uncertainties related to our overall assessment of the sufficiency and appropriateness of audit evidence.



## *Discussion and Analysis*

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The accompanying financial statements have been prepared to present the North Dakota Game and Fish Department's revenues and expenditures on the legal (budget) basis. The accompanying financial statements are not intended to be presented in accordance with generally accepted accounting principles (GAAP).

For the two-year period ended June 30, 2016, operations of the North Dakota Game and Fish were supported by special revenue funds which are received mainly from the sale of hunting and fishing licenses and by federal fish and wildlife grant funding.

### ***Financial Summary***

The North Dakota Game and Fish Department had \$24 million in investments at June 30, 2016 which is the same amount reported in the previous audit report. The investments consist of certificates of deposit that are held at the Bank of North Dakota with interest rates ranging from .10% to .40% for the period under audit.

Capital assets were \$47,893,401 (gross) at June 30, 2016. Capital assets increased by \$998,605 for fiscal year 2016 over the prior year mainly because of the purchase of equipment and land in fiscal year 2016.

Revenues consisted primarily of licenses and permits and federal revenue. Licenses and permits revenue increased by approximately \$1,318,000 from fiscal year 2015 to fiscal year 2016 mainly due to more fishing licenses being issued. Federal revenue for fiscal year 2016 decreased by approximately \$2,046,000 due to the timing of reimbursement requests being submitted to the federal government and drawdowns being completed.

Other revenues during the audit period included donations, mineral lease payments, various sales, interest income, and rents. Total revenue and other sources were \$32,722,290 for the fiscal year ended June 30, 2016 as compared to \$33,364,976 for the fiscal year ended June 30, 2015.

Major expenditures consist of salaries and benefits, grants, rent of land, travel, and operating expenses. Total expenditures for the North Dakota Game and Fish Department were \$31,162,400 for fiscal year ended June 30, 2016 as compared to \$32,328,728 for the prior year. Rent of Land decreased approximately \$649,000 due to the number of Wetland Reserve Program and Conservations Reserve Program payments made. Game and Fish had received a grant from the Outdoor Heritage Fund in fiscal year 2015 that was used to enter into additional grant agreements during that fiscal year. Land Purchases decreased \$414,500 due to purchases only being made during the second fiscal year of the biennium to ensure that funds were available.

# Financial Statements

## Statement of Revenues and Expenditures

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
<b><u>Revenues and Other Sources:</u></b>		
Licenses and Permits	\$ 19,453,927	\$ 18,135,733
Federal Revenue	11,846,534	13,892,314
Sale of Publications	231,089	236,115
Donations	211,848	143,312
Other Revenue	146,826	358,482
Leases, Rents, and Royalties	137,575	363,163
Interest Income	59,899	56,450
Sale of Agriculture Products	47,686	52,162
Transfers In	586,906	127,245
<b>Total Revenues and Other Sources</b>	<b>\$ 32,722,290</b>	<b>\$ 33,364,976</b>
<b><u>Expenditures:</u></b>		
Salaries and Benefits	\$ 14,919,624	\$14,438,238
Grants	3,422,039	3,592,916
Rent of Land	3,247,439	3,896,900
Travel	1,602,894	1,678,013
Operating Fees	1,531,647	1,352,595
Other Capital Payments	1,104,607	1,053,386
IT-Data Processing/Communications/Equipment	985,818	1,145,630
Buildings, Grounds, and Vehicle Supply	770,090	837,704
Professional Services	677,482	796,761
Supplies	442,402	505,721
Land Improvements and Extraordinary Repairs	423,380	465,904
Equipment	408,055	554,577
Other Expenditures	316,386	136,081
Postage	304,506	375,011
Motor Vehicles	287,431	386,686
Printing	284,219	274,922
Repairs	229,152	220,761
Utilities	205,229	202,422
Land Purchases		414,500
<b>Total Expenditures</b>	<b>\$ 31,162,400</b>	<b>\$ 32,328,728</b>

## Statement of Appropriations

For the Fiscal Year Ended June 30, 2016

<b>Expenditures by Line Item:</b>	<u>Original Appropriation</u>	<u>Adjustments</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Unexpended Appropriation</u>
Salaries and Benefits	\$ 29,670,242	\$ 6,315	\$ 29,676,557	\$ 13,550,945	\$ 16,125,612
Operating Expenses	13,668,944	25,000	13,693,944	5,799,762	7,894,182
Capital Assets Construction	5,497,996		5,497,996	1,345,792	4,152,204
Construction Carryover		244,996	244,996	244,996	
Grants – Game and Fish	7,334,412		7,334,412	2,622,201	4,712,211
Habitat and Deer Depredation	16,922,681	881,576	17,804,257	5,813,266	11,990,991
Noxious Weed Control	700,000		700,000	295,384	404,616
Missouri River Enforcement	282,540		282,540	129,004	153,536
Grant – Gift – Donation	827,519		827,519	182,589	644,930
Nongame Wildlife	120,000		120,000	8,020	111,980
Lonetree Reservoir	1,823,005		1,823,005	782,425	1,040,580
Wildlife Services	384,400		384,400	384,400	
<b>Totals</b>	<u>\$ 77,231,739</u>	<u>\$ 1,157,887</u>	<u>\$ 78,389,626</u>	<u>\$ 31,158,784</u>	<u>\$ 47,230,842</u>
<b>Expenditures by Source:</b>					
Other Funds	\$ 77,231,739	\$ 1,157,887	\$ 78,389,626	\$ 31,158,784	\$ 47,230,842
<b>Totals</b>	<u>\$ 77,231,739</u>	<u>\$ 1,157,887</u>	<u>\$ 78,389,626</u>	<u>\$ 31,158,784</u>	<u>\$ 47,230,842</u>

### Appropriation Adjustments:

The \$6,315 increase to the Salaries and Benefits line was authorized by Senate Bill 2015, section 9 of the 2015 Session Laws to provide temporary employee health insurance adjustments for state employees, determined to be full time based on guidelines developed by OMB.

The \$25,000 increase to the Operating Expenses line was approved by the Emergency Commission to transfer appropriation authority from the State Agency Energy Development Impact Pool in accordance with Senate Bill 2015, section 5 of the 2015 Session Laws.

The \$244,996 increase to the Construction Carryover line was approved by the Carryover Commission for the Bismarck Office improvements, Devils Lake Office site improvements, and the McLean Bottoms WMA Wetland Complex.

The \$881,576 increase to the Habitat and Deer Depredation line was adding the remaining appropriation authority from the 2013-15 biennium into the current biennium in accordance with North Dakota Century Code section 20.1-02-05(17)(h).

**Expenditures Without Appropriations of Specific Amounts:**

Insurance recoveries has a continuing appropriation authorized by NDCC section 54-44.1-09.1 (\$3,466 of expenditures for this fiscal year).

## Statement of Appropriations

For the Biennium Ended June 30, 2015

<b>Expenditures by Line Item:</b>	<u>Original Appropriation</u>	<u>Adjustments</u>	<u>Final Appropriation</u>	<u>Expenditures</u>	<u>Unexpended Appropriation</u>
Salaries and Benefits	\$ 25,899,606	\$ 7,607	\$ 25,907,213	\$ 25,368,347	\$ 538,866
Accrued Leave Payments	816,366		816,366	121,753	694,613
Operating Expenses	12,956,728	86,214	13,042,942	11,514,890	1,528,052
Capital Assets Construction	3,885,061	491,000	4,376,061	3,553,629	822,432
Carryover		283,923	283,923	282,999	924
Grants – Game and Fish	7,122,500		7,122,500	5,779,386	1,343,114
Habitat and Deer Depredation	12,707,403	648,835	13,356,238	11,225,672	2,130,566
Noxious Weed Control	650,000		650,000	532,030	117,970
Missouri River Enforcement	275,939		275,939	231,886	44,053
Grant – Gift – Donation	800,000		800,000	480,359	319,641
Nongame Wildlife	120,000		120,000	36,861	83,139
Lonetree Reservoir	1,935,636		1,935,636	1,525,448	410,188
Wildlife Services	384,400		384,400	384,400	
<b>Totals</b>	<u>\$ 67,553,639</u>	<u>\$ 1,517,579</u>	<u>\$ 69,071,218</u>	<u>\$ 61,037,660</u>	<u>\$ 8,033,558</u>
<b>Expenditures by Source:</b>					
Other Funds	\$ 67,553,639	\$ 1,517,579	\$ 69,071,218	\$ 61,037,660	\$ 8,033,558
<b>Totals</b>	<u>\$ 67,553,639</u>	<u>\$ 1,517,579</u>	<u>\$ 69,071,218</u>	<u>\$ 61,037,660</u>	<u>\$ 8,033,558</u>

### Appropriation Adjustments:

The \$7,607 increase to the Salaries and Benefits line was authorized by House Bill 1015, section 8 of the 2013 Session Laws to provide temporary employee health insurance adjustments for state employees, determined to be full time based on guidelines developed by OMB.

The \$86,214 increase to the Operating Expenses line was approved by the Emergency Commission to transfer appropriation authority from the State Agency Energy Development Impact Pool in accordance with House Bill 1015, section 6 of the 2013 Session Laws.

The \$491,000 increase to the Capital Assets line was approved by the Emergency Commission for relocating the water supply pumping facility at the Garrison Dam Fish Hatchery.

The \$283,923 increase to the Construction Carry over line was approved by the Carryover Commission for the Devils Lake Office Site Improvements, Dickinson Office Site Improvements, and land acquisitions.

The \$648,835 increase to the Habitat and Deer Depredation line was approved by the Emergency Commission. \$500,000 of the adjustment was to increase appropriation authority in this line for grant money received from the ND Outdoor Heritage Fund for the Private Land Open to Sportsmen (PLOTS) and Save Our Lakes (SOL) program. \$148,835 of the adjustment was adding the remaining appropriation authority from the 2011-13 biennium into the current biennium in accordance with Senate Bill 2227, section 3 from the 2011 Session Laws.

**Expenditures Without Appropriations of Specific Amounts:**

Insurance recoveries has a continuing appropriation authorized by NDCC section 54-44.1-09.1 (\$11,159 of expenditures for this biennium).

## ***Internal Control***

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In our audit for the two-year period ended June 30, 2016, we identified the following areas of the North Dakota Game and Fish Department's internal control as being the highest risk:

### ***Internal Controls Subjected to Testing:***

- Controls surrounding the processing of revenues.
- Controls surrounding the processing of expenditures.
- Controls effecting the safeguarding of assets.
- Controls relating to compliance with legislative intent.
- Controls surrounding the ConnectND (PeopleSoft) system.

The criteria used to evaluate internal control is published in the publication *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States (Green Book, GAO-14-704G). Agency management must establish and maintain effective internal control in accordance with policy of the Office of Management and Budget (OMB Policy 216), and for programs receiving Federal funds, the Code of Federal Regulation as set forth by the Federal Government (2 CFR 200.303).

We gained an understanding of internal control surrounding these areas and concluded as to the adequacy of their design. We also tested the operating effectiveness of those controls we considered necessary based on our assessment of audit risk. We concluded internal control was adequate.

Auditors are required to report deficiencies in internal control that are significant within the context of the objectives of the audit. A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent or detect: (1) misstatements in financial or performance information; (2) violations of laws and regulations; or (3) impairments of effectiveness or efficiency of operations, on a timely basis. Considering both qualitative and quantitative factors, we did not identify any significant deficiencies in internal control.

## *Compliance with Legislative Intent*

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In our audit for the two-year period ended June 30, 2016, we identified and tested North Dakota Game and Fish Department's compliance with legislative intent for the following areas we determined to be significant and of higher risk of noncompliance:

- Compliance with the limit of \$400,000 from the grants, gifts, and donations appropriation line to be used for surface damage, easements, or reclamation on North Dakota Game and Fish Department owned or managed properties as a result of mineral exploration and extraction activities (House Bill 1017, section 2 of the 2013 Legislative Session).
- Compliance with the use of funds set aside from unsuccessful deer lottery license applications that were designated to be placed into the private land habitat and access improvement fund to be allocated to the private land open to sportsmen program (House Bill 1156, section 1 of the 2015 Legislative Session).
- The revenue deposited into the Motorboat Program and Safety Account was properly spent in accordance with North Dakota Century Code (NDCC section 20.1-02-16.5).
- Transfer of the proper amount from the Highway Tax Distribution Fund to the Motorboat Program and Safety Account (NDCC section 20.1-02-16.6).
- Proper use of the legally restricted Habitat and Depredation fund (NDCC section 20.1-02-05(16)).
- Application of proper statutory rates relating to revenue.
- Proper authorization of the North Dakota Game and Fish Department's funds.
- Compliance with OMB's Purchasing Procedures Manual.
- Compliance with appropriations and related transfers (2013 North Dakota Session Laws chapter 17 and 2015 North Dakota Session Laws chapter 51).
- Travel-related expenditures are made in accordance with OMB policy and state statute.
- Compliance with payroll-related laws including statutory salaries for applicable elected and appointed positions and certification of payroll.
- Proper use of the State Treasurer (State Constitution, article X, section 12).
- Proper authority for investments and interest being properly deposited.
- Proper use of the Bank of North Dakota as a processing depository for credit card activity (NDCC section 54-06-08.2).
- Adequate blanket bond coverage of employees (NDCC section 26.1-21-08).
- Compliance with fixed asset requirements including record-keeping, annual inventory, and surplus property.

The criteria used to evaluate legislative intent are the laws as published in the *North Dakota Century Code* and the *North Dakota Session Laws*.

*Government Auditing Standards* require auditors to report all instances of fraud and illegal acts unless they are inconsequential within the context of the audit objectives. Further, auditors are required to report significant violations of provisions of contracts or grant agreements, and significant abuse that has occurred or is likely to have occurred.



The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. Thus, we concluded there was compliance with the legislative intent identified above.

While we did not find any items that were required to be reported in accordance with *Government Auditing Standards*, we noted certain inconsequential or insignificant instances of non-compliance that we have reported to management of the North Dakota Game and Fish Department in a management letter dated May 10, 2017.

## *Operations*

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This audit did not identify areas of the North Dakota Game and Fish Department's operations where we determined it was practical at this time to help to improve efficiency or effectiveness.

## ***Management Letter (Informal Recommendations)***

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May 10, 2017

Mr. Terry Steinwand, Director  
North Dakota Game and Fish Department  
100 North Bismarck Expressway  
Bismarck, ND 58501-5095

Dear Mr. Steinwand:

We have performed an audit of the North Dakota Game and Fish Department for the two-year period ended June 30, 2016, and have issued a report thereon. As part of our audit, we gained an understanding of the North Dakota Game and Fish Department's internal control structure to the extent we considered necessary to achieve our audit objectives. We also performed tests of compliance as described in the same report.

Our audit procedures are designed primarily to enable us to report on our objectives including those related to internal control and compliance with laws and regulations, and may not bring to light all weaknesses in systems and procedures or noncompliance with laws and regulations which may exist. We aim, however, to use our knowledge of your organization gained during our work to make comments and suggestions which we hope will be useful to you.

In connection with the audit, gaining an understanding of the internal control structure, and tests of compliance with laws and regulations referred to above, we noted certain conditions we did not consider reportable within the context of your audit report. These conditions relate to areas of general business practice or control issues that have no significant bearing on the administration of federal funds. We do, however, want to present our recommendations to you for your consideration and whatever follow-up action you consider appropriate. During the next audit we will determine if these recommendations have been implemented, and if not, we will reconsider their status.

The following present our informal recommendations.

### **LEGISLATIVE INTENT**


Informal Recommendation 16-1: We recommend the North Dakota Game and Fish Department ensure all license applications, license reporting forms, and licensing systems are kept up to date for any changes in license fees or license funding splits.

Informal Recommendation 16-2: We recommend the North Dakota Game and Fish Department follow the Office of Management and Budget's State Procurement Manual for all purchases.

Management of the North Dakota Game and Fish Department agreed with these recommendations.

I encourage you to call me or an audit manager at 328-2241 if you have any questions about the implementation of recommendations included in your audit report or this letter.

Sincerely,



Kristi Morlock  
Auditor in-charge

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Division of State Audit

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