

## Department of Fish and Wildlife Selected Revenue and Expenditures

(See also [cabinet agency response](#) for full context to Washington State Auditor’s Office (SAO) [report](#), July 2010)

Agencies included in the performance audit: Department of Fish and Wildlife

SAO Issues Summary:

1. The Department deposited the appropriate amount of revenue into the Eastern Washington Pheasant Enhancement Account and spent the funds as required by state law and legislative appropriations.
2. Administrative rules are not clear about how to calculate the amount of revenue for the Crab Enhancement Subaccount. The Department spent the funds as required by state law and legislative appropriations.
3. The Department used an appropriate method to calculate deposits but applied it inconsistently. The Department spent the funds as required, but does not document how it allocated costs shared among agency hatcheries.
4. The Department inconsistently interpreted state law to determine which dedicated accounts may be charged administrative costs.

The table below shows the current status of action items the agency initiated to address issues identified in the performance audit report. Please see the [cabinet agency response](#) for additional context and any additional steps already taken.

For an explanation of the columns below, [see the legend](#).

Issue	Status	Action Steps	Lead Agency	Due Date	Current Resources ?	Budget Impact?	Legislation Required?	Notes
1	N/A	N/A						
2	N/A	N/A						
3	Completed	Strengthen monitoring and management of multiple revenue sources and dedicated accounts by designating a central revenue coordinator.	DFW	7/09	Yes	No	No	Date: 7/2014: Each of the four issues have been successfully addressed and resolved. A “completed” has been assigned to each issue along with the date of completion. No

Issue	Status	Action Steps	Lead Agency	Due Date	Current Resources ?	Budget Impact?	Legislation Required?	Notes
								further action is deemed needed to resolve these issues.
3	Completed	Ensure monthly reconciliations of all dedicated and restricted funds are completed monthly and any required adjustments or errors are corrected when discovered.	DFW	7/09	Yes	No	No	
3	Completed	Complete a review of all dedicated and restricted funds and ensure that the enabling language is interpreted consistently on whether administrative costs are allowed. If funds are being charged improperly corrections will be made.	DFW	9/09	Yes	No	No	
4	Completed	The FY11 Supplemental budget requires WDFW to submit as part of its 2011-13 biennial operating budget a decision package that rebalances expenditure authority for all agency funds based upon proportionate contributions. All funds reviewed in the Performance Audit and all other restricted and dedicated accounts administered by the Department will be reviewed to ensure consistent charging	DFW	12/10	No	No	Yes	

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		<p>of administrative costs.</p> <p>After an internal review of the issue it was agreed to by the agency, in consultation with Senate, House, and OFM that a decision package was not the best solution to this issue. The solution has been for the department to change its allocation practices to accomplish the desired objective of an equitable distribution of costs to all accounts that benefit from department support activities.</p>						