

Date: April 16, 2020

File No.: 0120

To: **Charlton H. Bonham**, Director
Department of Fish and Wildlife
1416 9th Street, 12th Floor
Sacramento, CA 95814

From: **Department of General Services**
Office of Audit Services

Subject: **AUDIT REPORT: COMPLIANCE WITH STATE BUSINESS
MANAGEMENT POLICIES**

Attached is the final report on our compliance audit of the business management functions and services of the Department of Fish and Wildlife (DFW). The objective of our audit was to determine compliance with policies set forth in the State Administrative Manual, and the terms and conditions of any specific delegations of authority or exemptions from approval granted by the Department of General Services.

As noted in the report, we concluded that DFW is conducting its business management functions and services in compliance with state requirements.

We greatly appreciated the cooperation and assistance provided by DFW's personnel.

If you need further information or assistance on this report, please call / e-mail me at (916) 376-5064 / Dennis.Miras@dgs.ca.gov, or Eric Kim, Management Auditor, at (916) 376-5071 / Eric.Kim@dgs.ca.gov.

Dennis M Miras

DENNIS M MIRAS, CIA
Manager, Office of Audit Services

Attachment

cc: Lisa Gallegos, Assistant Deputy Director
Dan Reagan, Assistant Deputy Director
Ky Nguyen, Chief, Audits Branch

**GOVERNMENT OPERATIONS AGENCY
DEPARTMENT OF GENERAL SERVICES**

**AUDIT OF THE
DEPARTMENT OF FISH AND WILDLIFE**

**FOR COMPLIANCE WITH STATE
BUSINESS MANAGEMENT POLICIES
REPORT NO. 0120**

OFFICE OF AUDIT SERVICES

MARCH 2020

**DEPARTMENT OF FISH AND WILDLIFE
COMPLIANCE AUDIT
REPORT NO. 0120**

TABLE OF CONTENTS

	<u>PAGE</u>
AUDITOR'S REPORT.....	1

STATE OF CALIFORNIA
DEPARTMENT OF GENERAL SERVICES
AUDITOR'S REPORT

DATE: April 16, 2020

TO: **Charlton H. Bonham**, Director
Department of Fish and Wildlife

This report presents the results of our compliance audit of the business management functions and services of the Department of Fish and Wildlife (DFW). These audits are routinely performed under the authority granted to the Department of General Services (DGS) by Government Code Sections 14615 and 14619. The objective of our audit was to determine compliance with policies set forth in the State Administrative Manual, and the terms and conditions of any specific delegations of authority or exemptions from approval granted by DGS.

As applicable, the scope of our audits of state agencies includes, but is not limited to, compliance with policies governing contracting, fleet administration, small business (SB) and disabled veteran business enterprises (DVBE) usage, driver safety and insurance, surplus property and real estate. Our audit was conducted in accordance with U.S. generally accepted auditing standards.

To determine compliance, we reviewed policies and procedures, interviewed parties involved, tested records and transactions and performed other tests as deemed necessary. The period covered by our testing varied depending upon the area of review and the type of transactions involved; however, the emphasis of our review and testing was with current procedures and transactions completed during the 2018-19 and 2019-20 fiscal years.

Based on the audit results of our fieldwork conducted over the period August 1, 2019 through March 16, 2020, we concluded that DFW is conducting its business management functions and services in compliance with state requirements.

We are pleased with how receptive and responsive DFW staff and management were to our suggestions for improvement and with the prompt actions taken and commitments made to address issues identified and discussed during our audit fieldwork. However, we did not perform subsequent effectiveness tests to determine whether the corrective actions were functioning as intended. DFW's management has the ongoing responsibility for ensuring that its business management policies and procedures are functioning as prescribed and are modified, as appropriate, for changes in conditions.

We sincerely appreciated the cooperation and assistance provided by DFW's personnel.

If you need further information or assistance on this report, please contact me at (916) 376-5064, or Eric Kim, at (916) 376-5071.

Dennis M Miras

DENNIS M MIRAS, CIA
Manager, Office of Audit Services

Staff: Eric Kim, Management Auditor

cc: Lisa Gallegos, Assistant Deputy Director
Dan Reagan, Assistant Deputy Director
Ky Nguyen, Chief, Audits Branch