

2020 Conservation Permit Audit - Executive Summary

Organization	Carry Over Project Revenue	New Project Revenue 2020	Interest	Total Project Revenue Available	Project Expenditures During Current Audit Year	Remaining Funds Verified Bank Balance
UWSF	\$449,184.76	\$445,560.00	\$305.21	\$895,049.97	\$241,241.59	\$653,808.38
MDF	\$864,798.28	\$967,110.00	\$21,845.23	\$1,853,753.51	\$1,298,705.74	\$555,047.77
NWTF	\$129,166.91	\$129,988.80	\$0.00	\$259,155.71	\$98,095.96	\$161,059.75
RMEF	\$259,515.87	\$315,597.60	\$0.00	\$575,113.47	\$384,514.75	\$190,598.72
SCI	\$7,808.14	\$166,207.20	\$8.35	\$174,023.69	\$0.00	\$174,023.69
SFW	\$903,732.37	\$1,113,450.00	\$6,389.14	\$2,023,571.51	\$692,111.44	\$1,331,460.07
<i>Total</i>	<i>\$2,614,206.33</i>	<i>\$3,137,913.60</i>	<i>\$28,547.93</i>	<i>\$5,780,667.86</i>	<i>\$2,714,669.48</i>	<i>\$3,065,998.38</i>



State of Utah

DEPARTMENT OF NATURAL RESOURCES

BRIAN STEED
Executive Director

Division of Wildlife Resources

MICHAL FOWLKS
Division Director

October 1, 2020

To: Byron Bateman, Chairman, Utah Wildlife Board
Kevin Albrecht, Vice Chairman, Utah Wildlife Board

From: Kenneth Johnson, Administrative Services Chief

Subject: 2020 Conservation Permit Internal Audit
Mule Deer Foundation (MDF)

Background

In accordance with R657-41, a review of the Mule Deer Foundation (MDF) has been conducted. This audit was not performed using generally accepted auditing standards, but is an internal audit designed by the Utah Division of Wildlife Resources fiscal section. Our report focuses on verifying that funds were placed in a secure account and that expenditures on projects were approved prior to performance.

Overview

The contact for MDF was Jeremy Snitker. All information requested was promptly provided. MDF was given 72 of the 326 permits in 2020. At the time of sale, Division staff independently verified auction prices of 26 permits sold and compared that with the prices being reported. The bank account statements were obtained and reviewed. The calculations are as follows:

Total Permit Revenue:	\$1,611,850.00
Less 10% retained for administrative expenses	<u>(\$ 161,185.00)</u>
Less 30% remitted to DWR	<u>(\$ 483,555.00)</u>
Total retained by organization for project(s):	\$ 967,110.00
Carry-over funds	\$ 864,798.28
Interest Accrued for Projects	<u>\$ 21,845.23</u>
Total:	\$1,853,753.51
Less 2020 & 2021 Projects billed	<u>(\$1,298,705.74)</u>
Funds remaining for projects	<u>\$ 555,047.77</u>
Verified Bank Statement Balance	\$ 2,255,633.51
Adjustment	<u>(\$1,700,585.74)</u>
Adjusted Bank Balance	<u>\$ 555,047.77</u>

Findings and Recommendations



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October 1, 2020
Subject: 2020 Conservation Permit Audit – Mule Deer Foundation

All 2020 projects were properly approved and project funds were placed in a secure, separate account. There were four adjustments identified through the reconciliation process as follows:

Check # 1066 to DWR (30% of permit proceeds)	(\$ 483,555.00)
Check # 1065 to DWR (FY2021 Project Billing)	(\$1,264,695.74)
10% of permit proceeds that can be removed	(\$ 51,185.00)
Permit Proceeds still to be collected	\$98,850.00
Total adjustment	<u>(\$ 1,700,585.74)</u>

MDF was contacted regarding the permit funds that need to be deposited and it was confirmed that the appropriate amount has since been deposited into the account. We sincerely thank MDF for their time, as well as their willingness to provide the information requested, and make corrective actions when necessary. If there are questions regarding this report, please contact me at 801-538-7437.

Sincerely,


kenny.johnson@sep 17, 2020 10:31 MDT

Kenneth Johnson
Administrative Services Chief

cc: Mike Fowlks
Wildlife Board Members
Mule Deer Foundation



State of Utah
DEPARTMENT OF NATURAL RESOURCES

BRIAN STEED
Executive Director

Division of Wildlife Resources

MICHAL FOWLKS
Division Director

October 1, 2020

To: Byron Bateman, Chairman, Utah Wildlife Board
Kevin Albrecht, Vice Chairman, Utah Wildlife Board
From: Kenneth Johnson, Administrative Services Chief
Subject: 2020 Conservation Permit Internal Audit
Rocky Mountain Elk Foundation (RMEF)

Background

In accordance with R657-41, a review of the Rocky Mountain Elk Foundation (RMEF) has been conducted. This audit was not performed using generally accepted auditing standards, but is an internal audit designed by the Utah Division of Wildlife Resources fiscal section. Our report focuses on verifying that funds were placed in a secure account and that expenditures on projects were approved prior to performance.

Overview

The contact for RMEF was Alex Clipperman. All information requested was promptly provided. RMEF was given 40 of the 326 permits in 2020. At the time of sale, Division staff independently verified the auction price of 12 permits sold and compared that with the price being reported. Bank account statements were obtained and reviewed. The calculations are as follows:

Table with 2 columns: Description and Amount. Rows include Total Permit Revenue (\$525,996.00), Less 10% retained for administrative expenses (\$52,599.60), Less 30% remitted to DWR (\$157,798.80), Total retained by organization for project(s) (\$315,597.60), Carry-over funds (\$259,515.87), Total (\$575,113.47), Less 2021 Projects billed (\$384,514.75), Funds remaining for projects (\$190,598.72), Verified Bank Statement Balance (\$732,912.27), Adjustment (\$542,313.55), Adjusted Bank Balance (\$190,598.72).



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October 1, 2020

Subject: 2020 Conservation Permit Audit – Rocky Mountain Elk Foundation

Findings and Recommendations

All 2020 projects were properly approved and project funds were placed in a secure, separate account. There were three adjustments identified through the reconciliation process.

Check # 1266422 to DWR (30% of permit proceeds)	(\$ 157,791.30)
Check # 1266423 to DWR (FY2021 Project Billing)	(\$ 384,514.75)
Check # 1266771 to DWR (remaining 30% of permit proceeds)	(\$ 7.50)
Total adjustment	<u>(\$ 542,313.55)</u>

RMEF incorrectly identified the price of one permit sold. Their calculations of the 30% due to DWR were therefore incorrect. RMEF was notified and the error was corrected immediately. We sincerely thank RMEF for their time, their prompt response, and their willingness to provide the information requested. If there are questions regarding this report, please contact me at 801-538-4837.

Sincerely,


kenny.johnson@rmeff.org Sep 17, 2020 10:33 MDT

Kenneth Johnson
Administrative Services Chief

cc: Mike Fowlks
Wildlife Board Members
Rocky Mountain Elk Foundation



State of Utah
DEPARTMENT OF NATURAL RESOURCES

BRIAN STEED
Executive Director

Division of Wildlife Resources

MICHAL FOWLKS
Division Director

October 1, 2020

To: Byron Bateman, Chairman, Utah Wildlife Board
Kevin Albrecht, Vice Chairman, Utah Wildlife Board
From: Kenneth Johnson, Administrative Services Chief
Subject: 2020 Conservation Permit Internal Audit
Safari Club International (SCI)

Background

In accordance with R657-41, a review of Safari Club International (SCI) has been conducted. This audit was not performed using generally accepted auditing standards, but is an internal audit designed by the Utah Division of Wildlife Resources fiscal section. Our report focuses on verifying that funds were placed in a secure account and that expenditures on projects were approved prior to performance.

Overview

The contact for SCI was Jeff Rawlings. Safari Club International was given 40 of the 326 permits for 2020. At the time of sale, Division staff independently verified the auction price of 23 permits sold and compared that with the price being reported. Bank account statements were obtained and reviewed. The calculations are as follows:

Table with 2 columns: Description and Amount. Rows include Total Permit Revenue, Less 10% retained for administrative expenses, Less 30% remitted to DWR, Total retained by organization for project(s), Carry-over funds, Interest Accrued for Projects, Total, Funds remaining for projects, Bank Statement Balance, Adjustments, and Adjusted Bank Balance.



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October 1, 2020

Subject: 2020 Conservation Permit Audit – Safari Club International

Findings and Recommendations

All 2020 projects were properly approved and project funds were placed in a secure, separate account. There were two adjustments identified through the reconciliation process as follows:

10% of permit proceeds that can be removed (\$ 27,701.20)

Check #0004 to DWR (30% of permit proceeds) (\$ 83,103.60)

Total Adjustments (\$ 110,804.80)

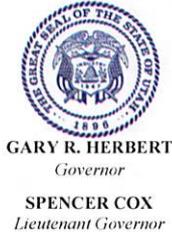
We sincerely thank SCI for their time, and their willingness to provide the information requested. If there are questions regarding this report, please contact me at 801-538-7437.

Sincerely,


kenny johnson (S-p 17, 2020 10:34 MDT)

Kenneth Johnson
Administrative Services Chief

cc: Mike Fowlks
Wildlife Board Members
Safari Club International



State of Utah
DEPARTMENT OF NATURAL RESOURCES

BRIAN STEED
Executive Director

Division of Wildlife Resources

MICHAL FOWLKS
Division Director

October 1, 2020

To: Byron Bateman, Chairman, Utah Wildlife Board
Kevin Albrecht, Vice Chairman, Utah Wildlife Board
From: Kenneth Johnson, Administrative Services Chief
Subject: 2020 Conservation Permit Internal Audit
National Wild Turkey Federation (NWTF)

Background

In accordance with R657-41, a review of the National Wild Turkey Federation (NWTF) has been conducted. This audit was not performed using generally accepted auditing standards, but is an internal audit designed by the Utah Division of Wildlife Resources fiscal section. Our report focuses on verifying that funds were placed in a secure account and that expenditures on projects were approved prior to performance.

Overview

The contact for NWTF was Melanie Mercier. NWTF was given 36 of the 326 permits in 2020. At the time of sale, Division staff independently verified auction prices of 7 permits sold and compared them to the prices being reported. Bank account statements were obtained and reviewed. The calculations are as follows:

Table with 2 columns: Description and Amount. Rows include Total Permit Revenue, Less 10% retained for administrative expenses, Less 30% remitted to DWR, Total retained by organization for project(s), Carry-over, Total, Less 2021 Projects billed, Funds remaining for projects, Verified Bank Statement Balance, Adjustment, and Adjusted Bank Balance.

Findings and Recommendations



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October 1, 2020

Subject: 2020 Conservation Permit Audit – National Wild Turkey Federation

All 2020 projects were properly approved and project funds were placed in a secure, separate account. There were two adjustments identified through the reconciliation process as follows:

Check #1028 to chapter (10% of permit proceeds)	(\$ 21,664.80)
Check #1027 to DWR (30% of permit proceeds)	(\$ 64,994.40)
Total Adjustment	<u>(\$ 86,659.20)</u>

We sincerely thank NWTF for their time and willingness to provide the information requested. If there are questions regarding this report, please contact me at 801-538-7437.

Sincerely,


kenny johnson (Sep 17, 2020 10:32 MDT)

Kenneth Johnson
Administrative Services Chief

cc: Mike Fowlks
Wildlife Board Members
National Wild Turkey Federation



State of Utah

DEPARTMENT OF NATURAL RESOURCES

BRIAN STEED
Executive Director

Division of Wildlife Resources

MICHAL FOWLKS
Division Director

October 1, 2020

To: Byron Bateman, Chairman, Utah Wildlife Board
Kevin Albrecht, Vice Chairman, Utah Wildlife Board

From: Kenneth Johnson, Administrative Services Chief

Subject: 2020 Conservation Permit Internal Audit
Sportsmen for Fish and Wildlife (SFW)

Background

In accordance with R657-41, a review of Sportsmen for Fish and Wildlife (SFW) has been conducted. This audit was not performed using generally accepted auditing standards, but is an internal audit designed by the Utah Division of Wildlife Resources fiscal section. Our report focuses on verifying that funds were placed in a secure account and that expenditures on projects were approved prior to performance.

Overview

The contact for SFW was Angie Gunn. All information requested was promptly provided. SFW was given 122 of the 326 permits in 2020. At the time of sale, Division staff independently verified the auction price of 59 permits sold and compared that with the price being reported. Bank account statements were obtained and reviewed. The calculations are as follows:

Total Permit Revenue:	\$1,855,750.00
Less 10% retained for administrative expenses	(\$ 185,575.00)
Less 30% remitted to DWR	(\$ 556,725.00)
Total retained by organization for project(s):	\$ 1,113,450.00
Carry-over funds	\$ 903,732.37
Interest Accrued for projects	\$ 6,389.14
Total:	\$2,023,571.51
Less 2021 Projects billed	(\$ 692,111.44)
Funds remaining for projects	<u>\$ 1,331,460.07</u>
Verified Bank Statement Balance	\$2,059,255.07
Adjustments	(\$ 727,795.00)
Adjusted Bank Balance	<u>\$ 1,331,460.07</u>



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October 1, 2020

Subject: 2020 Conservation Permit Audit – Sportsmen for Fish and Wildlife

Findings and Recommendations

All 2020 projects were properly approved and project funds were placed in a secure, separate account. There were two adjustments identified through the reconciliation process as follows:

Check to DWR (30% of permit proceeds)	(\$ 556,725.00)
10% of permit proceeds that can be removed	(\$ 171,070.00)
Total Adjustment	<u>(\$ 727,795.00)</u>

SFWs 30% payment was submitted after the deadline. SFW has committed to meeting the deadline in the future. We sincerely thank SFW for their time, their prompt response, and their willingness to provide the information requested. If there are questions regarding this report, please contact me at 801-538-7437.

Sincerely,


kenny.johnson (Sent: 10/17/2020 10:34 MDT)

Kenneth Johnson
Administrative Services Chief

cc: Mike Fowlks
Wildlife Board Members
Sportsmen for Fish and Wildlife



State of Utah

DEPARTMENT OF NATURAL RESOURCES

BRIAN STEED
Executive Director

Division of Wildlife Resources

MICHAL FOWLKS
Division Director

October 1, 2020

To: Byron Bateman, Chairman, Utah Wildlife Board
Kevin Albrecht, Vice Chairman, Utah Wildlife Board

From: Kenneth Johnson, Administrative Services Chief

Subject: 2020 Conservation Permit Internal Audit
Utah Wild Sheep Foundation (UWSF)

Background

In accordance with R657-41, a review of the Utah Wild Sheep Foundation has been conducted. This audit was not performed using generally accepted auditing standards, but is an internal audit designed by the Utah Division of Wildlife Resources fiscal section. Our report focuses on verifying that funds were placed in a secure account and that expenditures on projects were approved prior to performance.

Overview

The contact for UWSF was Swen Mortenson. All information requested was promptly provided. UWSF was given 16 of the 326 permits for 2020. At the time of sale, Division staff independently verified auction price of 9 permits sold and compared that with the prices being reported. Bank account statements were obtained and reviewed. The calculations are as follows:

Total Permit Revenue:	\$ 742,600.00
Less 10% retained for administrative expenses	(\$ 74,260.00)
Less 30% remitted to DWR	(\$ 222,780.00)
Total retained by organization for project(s):	\$ 445,560.00
Carry-over funds	\$ 449,184.76
Total:	\$ 894,744.76
Less 2020 & 2021 Projects billed	(\$ 240,936.38)
Funds remaining for projects	\$ 653,808.38
Verified Bank Statement Balance	\$1,045,719.40
Adjustment	(\$ 391,911.02)
Adjusted Bank Balance	\$ 653,808.38



Findings and Recommendations

All 2020 projects were properly approved and project funds were placed in a secure, separate account. There were four adjustments identified through the reconciliation process as follows:

Check #1005 to DWR (30% of permit proceeds)	(\$222,780.00)
10% of permit proceeds that can be removed	(\$ 49,510.00)
Check #1006 to DWR (Interest accrued)	(\$ 305.21)
Check #1004 to DWR (FY2021 Project Billing)	(\$119,315.81)
Total adjustment	(\$391,911.02)

We sincerely thank UWSF for their time, their prompt response, and their willingness to provide the information requested. If there are questions regarding this report, please contact me at 801-538-7437.

Sincerely,



kenny.johnson (Sep 17, 2020 10:44 MDT)

Kenneth Johnson
Administrative Services Chief

cc: Mike Fowlks
Wildlife Board Members
UWSF