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Legislative Commission
Legislative Building
Carson City, Nevada

We have completed an audit of the Division of State Lands. This audit is part of the ongoing program of the Legislative Auditor as authorized by the Legislative Commission. The purpose of legislative audits is to improve state government by providing the Legislature, state officials, and Nevada citizens with independent and reliable information about the operations of state agencies, programs, activities, and functions. The results of our audit, including findings, conclusions, recommendations, and the Division's response, are presented in this report.

We wish to express our appreciation to the management and staff of the Division of State Lands for their assistance during the audit.

Respectfully presented,

A handwritten signature in black ink, appearing to read "Paul V. Townsend".

Paul V. Townsend, CPA
Legislative Auditor

September 23, 2003
Carson City, Nevada

STATE OF NEVADA
DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF STATE LANDS

AUDIT REPORT

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EXECUTIVE SUMMARY

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES DIVISION OF STATE LANDS

Background

The Division of State Lands holds title to all state lands, except land owned by the Nevada Legislature, the University System, and the Department of Transportation. The Division includes the State Land Office which maintains copies of all land records and provides assistance regarding all state agency lands. All leases, easements, and interests in state lands are issued through the Office. In addition, the Division provides technical planning assistance to local governments and other agencies through its State Land Use Planning Office. The Division also provides staff for the Nevada Tahoe Resource Team, which implements Nevada's portion of the Lake Tahoe Environmental Improvement Program.

During fiscal year 2002, the Division received \$1,064,072 in state appropriations and had 19 employees in Carson City.

Purpose

The purpose of our audit was to evaluate the Division of State Lands' financial and administrative practices, including whether activities were carried out in accordance with applicable state laws, policies, and procedures. Our audit included the Division's financial activities for fiscal year 2002, and activities through May 2003 for certain audit issues.

EXECUTIVE SUMMARY

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES DIVISION OF STATE LANDS

Results in Brief

The Division of State Lands needs to improve its financial and administrative practices in several areas. The Division does not have adequate controls to ensure all fees are collected, payments are safeguarded, and revenues are properly accounted for. In addition, revisions to the process for recording revenues would improve efficiency. Furthermore, the Division does not have an effective process for reviewing its system of internal control. Therefore, weaknesses related to collecting and recording revenues, updating fixed asset inventory records, and performing employee evaluations have not been corrected timely.

Principal Findings

- Billing problems contributed to \$17,539 in uncollected fees for leases and easements of state land. From our review of the Division's contract files and computer reports, we identified 25 contracts with uncollected fees as of March 26, 2003. For most uncollected fees, staff had not sent a bill requesting payment even though amounts were several months past due. For example, fees for 15 contracts were more than 9 months past due, including 5 fees exceeding 1 year. After we inquired about the uncollected fees, the Division prepared billing requests in April and May 2003. (page 7)
- The Division has not established adequate controls over payments received. Control weaknesses include: (1) inadequate safeguarding of payments, (2) separation of accounting duties, (3) inadequate records for payments received, and (4) collections not compared to deposits. Controls in this area are important because the Division collected and

EXECUTIVE SUMMARY

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES DIVISION OF STATE LANDS

deposited more than \$600,000 during fiscal year 2002. This amount includes sales of state land, navigable water permits, lease and easement contracts, and publication sales. Without proper safeguards in place, loss could occur and go undetected. (page 8)

- The Division can increase its efficiency by revising its process for recording revenues. Staff recorded each payment several more times than necessary. During fiscal year 2002, the Division processed about 500 payments. However, each payment was recorded eight times. In addition, receipt forms were mailed to all payers who remitted their fees by mail. By reviewing and revising procedures, work that does not improve internal controls can be eliminated. (page 10)
- The Division does not have an effective process to ensure its system of internal control is working as intended. Staff did not complete an internal control review for calendar years 2001 and 2002, as required by the Division's procedures. In addition, NRS 353A.025 requires state agencies to periodically review their system of internal control and submit a report to the Department of Administration each biennium. In June 2002, the Division reported there were no weaknesses in its system of internal control. However, we identified several areas where control weaknesses existed. For example, two computers, with a total cost of \$4,561, were missing for several years and not reported to the Purchasing Division as required. Furthermore, 8 of 14 employees did not receive their required performance evaluation during fiscal year 2002. (page 12)

EXECUTIVE SUMMARY

**DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF STATE LANDS**

Recommendations

This report contains eight recommendations to improve the Division's financial and administrative practices. Four recommendations are related to improving collection of lease and easement fees, and ensuring adequate controls over payments received. In addition, the Division should review and revise procedures to eliminate unnecessary work when recording revenues. The Division should also provide supervision over the internal control review process, follow agency procedures when conducting the fixed asset inventory, and conduct personnel evaluations timely. (page 20)

Agency Response

The Division, in its response to our report, accepted all eight recommendations. (page 17)

Introduction

Background

The Division of State Lands was created within the Department of Conservation and Natural Resources in 1957. The Division includes the State Land Office and the State Land Use Planning Office. In addition, the Division coordinates and provides most staff for the Nevada Tahoe Resource Team.

Through the State Land Office, the Division holds title to all state lands except land owned by the Nevada Legislature, the University System, and the Department of Transportation. The State Land Office maintains copies of all land records and provides assistance regarding all state agency lands. All leases, easements, and other interests in state lands are issued through the Office.

In addition, the State Land Office manages school trust lands. At statehood, Nevada received land grants from the Federal Government. The lands remaining from these grants are assets of the Permanent School Fund, and are required by the State Constitution to be managed or disposed of to generate revenue for the fund. The State Land Office also regulates the beds and banks of navigable bodies of water in Nevada, up to the ordinary high water levels.

The State Land Use Planning Office provides technical planning assistance to local governments and other agencies. It also represents the State with federal land management agencies and develops policies and plans for the use of lands under federal management.

The Division also provides staff for the Nevada Tahoe Resource Team (NTRT), an interagency team that also includes employees of the Divisions of Forestry, Wildlife, and State Parks. The NTRT implements Nevada's portion of the Lake Tahoe Environmental Improvement Program, a ten-year plan that manages projects to improve the environment at Lake Tahoe.

During fiscal year 2002, the Division had 19 employees in Carson City, including 5 employees working with the NTRT. The Division is funded by appropriations and bond revenue, and is also authorized to charge fees for items such as land leases, pier

and buoy permits, and copies of documents. During fiscal year 2002, the Division received \$1,064,072 in state appropriations.

Scope and Objective

This audit is part of the ongoing program of the Legislative Auditor as authorized by the Legislative Commission, and was made pursuant to the provisions of NRS 218.737 to 218.893. The Legislative Auditor conducts audits as part of the Legislature's oversight responsibility for public programs. The purpose of legislative audits is to improve state government by providing the Legislature, state officials, and Nevada citizens with independent and reliable information about the operations of state agencies, programs, activities, and functions.

This audit included the financial activities of the Division of State Lands for fiscal year 2002, and activities through May 2003 for certain audit issues. The purpose of our audit was to evaluate the Division's financial and administrative practices, including whether activities were carried out in accordance with applicable state laws, policies, and procedures.

Findings and Recommendations

The Division of State Lands needs to improve its financial and administrative practices in several areas. The Division does not have adequate controls to ensure all fees are collected, payments are safeguarded, and revenues are properly accounted for. In addition, revisions to the process for recording revenues would improve efficiency. Furthermore, the Division does not have an effective process for reviewing its system of internal control. Therefore, weaknesses related to collecting and recording revenues, updating fixed asset inventory records, and performing employee evaluations have not been corrected timely.

Revenue Collection Process Needs Improvement

The Division did not always collect lease and easement fees due to the State. In addition, the Division has not established adequate controls to ensure payments it receives are safeguarded and properly accounted for. Improvements to the process for recording payments are also needed. Staff record each payment several more times than necessary. Therefore, the Division can increase its efficiency by eliminating work that does not improve internal controls.

Lease and Easement Fees Not Always Collected

Billing problems contributed to \$17,539 in uncollected fees for leases and easements of state land. From our review of the Division's contract files and computer reports, we identified 25 contracts with uncollected fees as of March 26, 2003. Because the Division has approximately 100 lease and easement contracts requiring a fee, a relatively high percentage of these contracts had billing problems. For most of the uncollected fees, staff had not sent a bill requesting payment even though amounts were several months past due.

After we inquired about the amounts past due, the Division prepared billing requests for 22 contracts. Fees for 15 contracts were more than 9 months past due,

including 5 fees exceeding 1 year. According to the Division, these past due amounts, which totaled \$10,236, were billed during April and May 2003.

For the other three contracts with uncollected fees, staff had not pursued timely collection of amounts previously billed. For one contract, the Division waited more than 8 months before sending another request for payment in April 2003. In addition, staff sent billings in February 2003 for two contracts; however, second requests for these contracts were not sent for about 2 months. Uncollected fees for these three contracts totaled \$7,303. The Division's policies and procedures indicate staff will review receivables monthly. If a payment has not been received, a certified letter is mailed requesting payment.

According to the Division, billing problems apparently occurred because its information system did not accurately identify all billable items. In addition, staff did not rely on a computer generated accounts receivable report because of concerns about its accuracy. Although management indicated they are working to correct these computer issues, better procedures and supervision are needed in this area. Had the Division reviewed manual account records or its accounts receivable report, most of the uncollected fees could have been identified by staff.

For the contracts with unpaid amounts we reviewed, only one contract had a late fee. Late fees provide an incentive for timely payment and reduce the number of past due accounts. Therefore, the Division should consider adding a late fee to future lease and easement contracts and contract renewals.

Inadequate Controls Over Payments Received

The Division has not established adequate controls over payments received. Control weaknesses include: (1) inadequate safeguarding of payments, (2) separation of accounting duties, (3) inadequate records for payments received, and (4) collections not compared to deposits. Controls in this area are important because the Division collected and deposited more than \$600,000 during fiscal year 2002. This amount includes sales of state land, navigable water permits, lease and easement contracts, and publication sales. Without proper safeguards in place, loss could occur and go undetected.

Inadequate Safeguarding of Payments

The Division did not adequately restrict access to payments received. Checks and small amounts of currency were kept on a shelf in a room designed to protect the state's land records. Although the door has a lock to provide safekeeping, the key was left in the door handle during the day to provide access to records. Therefore, anyone who entered the room to obtain land records had access to cash receipts.

State Administrative Manual (SAM) Section 2738 states that entry to vaults or other safekeeping devices should be limited to as few people as possible. In addition, the Division's procedures require currency and checks be secured in a locked vault until deposit. However, access to cash receipts is not restricted because other procedures allow staff to enter the vault to obtain land records. Furthermore, procedures do not address controls over keys to the vault.

Separation of Accounting Duties

Accounting duties for billing, collecting, recording, and depositing revenues were not adequately separated among employees. During our audit, one employee generated billings, prepared deposits, recorded payments in the Division's records and the state's accounting system, and followed-up on past due accounts. In addition, someone independent of this process did not review and monitor accounts receivable.

Although the Division revised its accounting procedures in February 2003, duties are not separated to the extent possible with existing staff at the Division and the Department's fiscal unit. State accounting procedures recommend the responsibilities for billing, collecting receipts, posting amounts to receivable records, and reconciling these transactions be separated among individuals when possible. In addition, guidelines in SAM 2420 indicate duties for billing, collecting, and depositing receipts should be separated.

Inadequate Records for Payments Received

The Division's cash receipts process did not ensure adequate records for the total amount of payments received each day. According to staff, a handwritten revenue log was prepared during fiscal year 2002. However, this log was not retained by the Division. Staff indicated they discarded the handwritten revenue log after the payment information was transferred to an Excel spreadsheet.

We identified several control weaknesses with this spreadsheet. For example, our testing identified 26 payments totaling \$4,312 that were not included in the spreadsheet. Although we verified these payments were deposited, records were not complete. In addition, staff prepared two different Excel spreadsheets that could be modified at any time without supervisor review or approval.

Collections Not Compared to Deposits

The Division did not verify that all payments collected were deposited. The total amount of payments received each day was not recorded on a revenue log and verified against deposits by someone independent of the receipt and deposit process.

The Division's procedures require weekly verification of deposits. During fiscal year 2002, procedures required the Division to forward a copy of the revenue log to the Department's fiscal services unit for deposit verification; however, these logs were not forwarded to the fiscal services unit during 2002. In addition, the Division's revenue logs do not contain totals for the amount of payments received each day. Without establishing control totals for payments received, deposit verification is much more difficult.

In addition, some payments were transferred to another agency or sent back to the payer without adequate review and approval. The Division collects fees for leases and easements of land by other state agencies, and occasionally receives a payment in error. Although the Division's revenue log indicated that 14 payments totaling \$11,245 were transferred or returned, staff did not obtain supervisory approval to transfer or return the money. This occurred because procedures are not in place to ensure these transactions are properly approved.

Revisions to Revenue Recording Process Would Increase Efficiency

The Division can increase its efficiency by revising its process for recording revenues. Staff recorded each payment several more times than necessary. During fiscal year 2002, the Division processed about 500 payments. However, payment details were recorded eight times, checks were photocopied, and receipts were mailed to payers. By reviewing and revising procedures, work that does not improve internal controls can be eliminated.

The Division recorded each payment many times. First, staff entered the date, payer, purpose, check number, and amount on a handwritten revenue log. Next, a customer receipt form was prepared. As time permitted, a second revenue log was prepared by re-entering information on an Excel spreadsheet. Staff then transferred information for each payment onto a data entry form. Information for each item was input into the state's accounting system, and payments were listed on bank deposit slips. Payment details were also entered into the Division's information system. Later, manual account files were updated by recording payment and deposit information, and filing copies of checks and duplicate receipt forms. Finally, receipts were mailed to payers.

The additional work performed by staff does not improve internal controls. For example, two revenue logs are not necessary. In addition, most payments are made by check and received in the mail. Therefore, preparing and mailing a receipt does not improve controls for these payments. Furthermore, entering payment details for each check onto an input form and then into the state's accounting system is not efficient. Entering totals for each revenue category reduces data entry, makes deposit verification easier, and is recommended by the Controller's Office.

Recommendations

1. Revise billing procedures and provide adequate supervision to ensure all lease and easement fees are collected timely.
2. Consider adding late fees to future lease and easement contracts and contract renewals.
3. Review and revise revenue procedures to ensure payments are safeguarded, accounting duties are separated, and adequate records are maintained.
4. Provide adequate supervision and review over the cash receipts process including reconciliation of receipts to deposits.
5. Review and revise procedures and practices to eliminate unnecessary work when recording revenues.

Internal Control Review Process Not Effective

The Division does not have an effective review process to ensure its system of internal control is working as intended. Staff did not review the Division's internal controls in accordance with policies and procedures. Although procedures require staff to conduct an internal control review by December 15th of each year, this review was not completed in calendar years 2001 and 2002.

In addition, NRS 353A.025 requires state agencies to periodically review their system of internal control and submit a report to the Department of Administration each biennium. In June 2002, the Division reported there were no weaknesses in its system of internal control. However, the Division was unable to provide documentation supporting their assessment of controls reported to the Department of Administration. According to management, staff completed the internal control checklist provided in SAM Section 2420, but they are unable to locate it.

Although the Division reported to the Department of Administration that it did not identify any weaknesses during its review of internal controls, we identified several areas where control weaknesses existed. These areas include revenues, fixed assets, and employee evaluations.

- **Revenues** – The Division's June 2002 report on internal controls contained errors in its assessment of revenues, billings, and receivables. This report indicated key duties were adequately separated, revenues were reconciled to the state's accounting system and receivables ledgers, and procedures included flowcharts of the revenue process. However, as indicated in this audit report, we identified significant weaknesses in these areas. For example, we found separation of duties was not adequate, revenues were not properly reconciled, and procedures did not include a flowchart for revenues.
- **Fixed Assets Inventory** – The Division did not follow its procedures for updating inventory records for missing equipment and conducting an annual inventory. Our testing identified two computers, with a total cost of \$4,561, that were missing and not reported to the Purchasing Division as required. According to the Division, one computer was lost in 1999 and the other computer was reported stolen to the Capitol Police in 2000. Management indicated they took action to stop the thefts; however, they failed to file the appropriate disposition reports to update the state's inventory records. In addition, the Division indicated they conducted two inventories during fiscal year 2002, but staff did not notify the Purchasing Division as required.

- **Employee Evaluations** – Eight of 14 employees did not receive their required performance evaluation during fiscal year 2002. NRS 284.340 requires an annual evaluation for permanent employees and more frequent evaluations for probationary employees. Procedures have not been established to ensure compliance with requirements for employee evaluations.

NRS 353A.020 requires agencies to have an effective process for reviewing their internal accounting and administrative controls. An effective review process should identify: (1) controls that are inefficient and should be removed, (2) controls that are not followed and should be enforced, and (3) areas where controls should be revised or established.

Recommendations

6. Provide supervision over the internal control review process to ensure reviews are accurate, performed when required, and documentation is retained.
7. Ensure agency procedures are followed when conducting the annual fixed asset inventory and updating inventory records.
8. Establish procedures to monitor compliance with requirements for employee evaluations.

Appendices

Appendix A Audit Methodology

To gain an understanding of the Division's activities, we interviewed Division staff and reviewed statutes, regulations, policies, and procedures significant to the Division's financial and administrative practices. We also reviewed financial reports and minutes of legislative committee meetings. Furthermore, we documented and assessed the Division's internal controls.

To accomplish our objective, we judgmentally selected and tested payments for 40 lease and easement contracts and 20 pier and boat slip permits to determine whether they were correctly billed. We also verified whether payments had been received, recorded, and deposited. We extended some procedures into fiscal year 2003 to follow-up on issues related to collections and accounts receivable. This included reviewing available computer reports to identify uncollected fees.

The Division's check log was reviewed to identify missing receipt numbers. We also tested receipts over \$10,000 for timely deposit, in accordance with state law. In addition, we identified payments that were either returned or transferred to another agency and reviewed these transfers for proper approval.

We observed and evaluated the Division's deposit process, including safeguarding of payments, separation of duties, entering of information into databases, and reconciling of receipts to deposits.

For expenditures, we judgmentally selected 40 transactions and tested them for proper approval and compliance with applicable laws and regulations. The expenditures we tested included equipment purchases, travel expenditures, and payments related to contracts and leases.

For fixed assets, we reviewed inventory records and verified 20 assets listed in the Division's records. We also verified whether changes to the Division's inventory had been reconciled with Purchasing Division records. For classified employees, personnel

records were tested to identify whether 14 employees had required performance standards and evaluations.

We also evaluated the Division's internal control review and reporting practices to identify reports that were missing, inaccurate, or incomplete.

Our audit work was conducted from January to May 2003 in accordance with generally accepted government auditing standards.

In accordance with NRS 218.821, we furnished a copy of our preliminary report to the Director of the Department of Conservation and Natural Resources and the Administrator of the Division of State Lands. On September 12, 2003, we met with agency officials to discuss the results of the audit and requested a written response to the preliminary report. That response is contained in Appendix C, which begins on page 17.

Contributors to this report include:

Eric Wormhoudt
Deputy Legislative Auditor

Rocky J. Cooper, CPA
Audit Supervisor

Stephen M. Wood, CPA
Chief Deputy Legislative Auditor

Appendix B

Prior Audit Recommendations

As part of our audit, we requested the Division of State Lands determine the status of the recommendations made in our 1996 audit. That audit contained four recommendations. The Division indicated that three recommendations have been fully implemented, and one has been partially implemented. The scope of our current audit did not include the prior recommendations. Therefore, we did not verify the Division's implementation of the prior recommendations.

Appendix C

Response From the Division of State Lands

R. MICHAEL TURNIPSEED, P.E.
Director
Department of Conservation
and Natural Resources

PAMELA B. WILCOX
Administrator

KENNY C. GUINN
Governor



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STATE OF NEVADA

DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES

Division of State Lands

September 22, 2003

Paul V. Townsend, CPA
Legislative Auditor
Sedway Office Building
Carson City, Nevada

Dear Mr. Townsend:

This is in response to the preliminary audit report on the Division of State Lands, received on September 2, 2003, and reviewed with you on September 12, 2003.

The agency identified a few factual errors in the report, and gave you that information during our review meeting. Please let me know if you need any additional information relating to any of those errors.

As we have discussed, FY 2002 was an unusually difficult year for the agency, and the problems identified during that year were not, I believe, typical of our work. We are proud of our work caring for the state's land resources, and set high standards for ourselves. Almost all of the problems identified by the auditor had been corrected before he left the office. We accept the findings and recommendations of the audit.

Recommendation 1: Revise billing procedures and provide adequate supervision to ensure all lease and easement fees are collected timely.

Response: Billing procedures have been revised. Staff have received additional training in use of the agency automated data system (State Land Information Management System or SLIMS). An Excel spreadsheet duplicates the billing information in SLIMS and is used as a backup and verification. Billings are made more often (monthly instead of quarterly) and are reviewed by the employee's supervisor.

Recommendation 2: Consider adding late fees to future lease and easement contracts and contract renewals.

(O) 1151

Paul V. Townsend
September 22, 2003
Page Two

Response: This has been implemented.

Recommendation 3: Review and revise revenue procedures to ensure payments are safeguarded, accounting duties are separated, and adequate records are maintained.

Response: Procedures have been reviewed. A revenue log verification process has been established, and a locked receipts box has been secured. The agency has arranged for the Division of Internal Audits to meet with us in October to review our internal controls, ensure adequate separation of duties, and conduct staff training.

Recommendation 4: Provide adequate supervision and review over the cash receipts process including reconciliation of receipts to deposits.

Response: Although all cash receipts have been accounted for and properly deposited, the agency concurs that its procedures warranted improvement. Supervision of staff receiving funds has been improved, and regular supervisory review has been established. Receipts are now reconciled to deposits on a weekly and monthly basis. Monthly reconciliations are further reviewed by the Department's fiscal office to ensure accuracy.

Recommendation 5: Review and revise procedures and practices to eliminate unnecessary work when recording revenues.

Response: The agency has followed the same procedures for receiving and recording revenues for many years. We appreciate the assistance of the auditor in identifying opportunities for greater efficiency. We have already eliminated one procedure which the auditor suggested to be duplicative, and are studying other changes that could be made to eliminate unnecessary work.

Recommendation 6: Provide supervision over the internal control review process to ensure reviews are accurate, performed when required, and documentation is retained.

Response: During the period of the audit, proper documentation was not made following the agency's internal control review. The agency has taken steps to ensure that future reviews will be timely, accurate and properly documented.

Recommendation 7: Ensure agency procedures are followed when conducting the annual fixed asset inventory and updating inventory records.

Paul V. Townsend
September 22, 2003
Page Three

Response: During the period of review, there was considerable confusion over the fixed asset inventory process due to the State's conversion to the Integrated Financial System (IFS). The agency has reviewed the process and trained staff in the proper procedures to be followed in conducting the inventory and keeping inventory records.

Recommendation 8: Establish procedures to monitor compliance with requirements for employee evaluations.

Response: The agency has developed an in-house tracking process to monitor compliance with requirements for employee evaluations, and brought these evaluations up to date.

Please accept my appreciation for the courtesy and helpfulness of your audit staff. The audit has assisted the agency to identify problem areas and improve our internal procedures.

Sincerely,



Pamela B. Wilcox
Administrator

Attachment: Audit Response Form

Cc: R. Michael Turnipseed, DCNR
Lucy Zeier, DCNR
Mike Nolan, Budget Division

**Division of State Lands
Response to Audit Recommendations**

<u>Recommendation Number</u>		<u>Accepted</u>	<u>Rejected</u>
1	Revise billing procedures and provide adequate supervision to ensure all lease and easement fees are collected timely	<u> X </u>	<u> </u>
2	Consider adding late fees to future lease and easement contracts and contract renewals.....	<u> X </u>	<u> </u>
3	Review and revise revenue procedures to ensure payments are safeguarded, accounting duties are separated, and adequate records are maintained.....	<u> X </u>	<u> </u>
4	Provide adequate supervision and review over the cash receipts process including reconciliation of receipts to deposits	<u> X </u>	<u> </u>
5	Review and revise procedures and practices to eliminate unnecessary work when recording revenues	<u> X </u>	<u> </u>
6	Provide supervision over the internal control review process to ensure reviews are accurate, performed when required, and documentation is retained	<u> X </u>	<u> </u>
7	Ensure agency procedures are followed when conducting the annual fixed asset inventory and updating inventory records	<u> X </u>	<u> </u>
8	Establish procedures to monitor compliance with requirements for employee evaluations	<u> X </u>	<u> </u>
	TOTALS	<u> 8 </u>	<u> 0 </u>