

Audit Highlights



Highlights of performance audit report on the Nevada Department of Wildlife issued on January 18, 2017. Legislative Auditor report # LA18-05.

Background

The Nevada Department of Wildlife's (NDOW) mission is to protect, preserve, manage, and restore wildlife and its habitat for the aesthetic, scientific, educational, recreational, and economic benefits to citizens of Nevada and the United States, and to promote the safety of persons using vessels on the waters of Nevada. NDOW consists of a Director's Office and the following seven divisions: Conservation Education, Fisheries, Game, Habitat, Law Enforcement, Operations, and Wildlife Diversity. The Board of Wildlife Commissioners is responsible for establishing policy, setting annual and permanent regulations, reviewing budgets, and receiving input on wildlife and boating matters from entities, such as the 17 county advisory boards.

As of June 30, 2015, NDOW had 283 filled positions located in its Elko, Ely, Fallon, Henderson, Las Vegas, Reno, and Winnemucca offices. In fiscal year 2015, NDOW was primarily funded by licenses and fees of \$17.2 million and federal grants of \$15.5 million. In addition, NDOW received a General Fund appropriation of about \$495,000 in fiscal year 2015.

Purpose of Audit

The purpose of this audit was to evaluate the Department's strategic planning process, including the relevance and reliability of performance measures. Our audit focused on fiscal year 2014 performance data, extending to fiscal year 2015 based on the availability of performance data.

Audit Recommendations

This audit report contains four recommendations to strengthen the agency's strategic planning and performance measurement processes.

The Department accepted the four recommendations.

Recommendation Status

The Department's 60-day plan for corrective action is due on April 13, 2017. In addition, the six-month report on the status of audit recommendations is due on October 13, 2017.

Nevada Department of Wildlife

Summary

NDOW can take steps to strengthen its strategic planning process. Strategic planning is a long-term, future-oriented process of assessment, goal setting, and decision making. It includes a multi-year view of objectives and strategies essential for the accomplishment of agency goals. Our review of NDOW's strategic planning process revealed opportunities for improvement. An up-to-date strategic plan organized by division, with all key strategic planning components identified, will assist the agency in effectively using the plan to achieve and communicate its mission, goals, and objectives.

Improvements are needed regarding the oversight of activities related to the proper administration of performance measures. We found reported results for measures were not always reliable. Improvements are also needed to align measures with the agency's strategic plan and key program activities. Furthermore, additional guidance and oversight can improve the reliability of the agency's measures. Performance measures facilitate accountability and provide an opportunity to evaluate success in achieving goals. Measures must also be reliable to help the Governor, Legislature, and agency officials make informed budgetary and policy decisions.

Key Findings

NDOW's strategic plan is missing certain required components. The agency's plan does not include its mission statement or performance measures, fundamental components necessary to guide the agency in its strategic planning process. (page 9)

The Department's strategic plan is not used in its daily operations. A successful strategic plan enhances decision making by improving internal communication. By not utilizing its strategic plan, the agency is losing out on the many benefits a strategic plan provides. (page 10)

NDOW's strategic plan is outdated and incomplete. Since it was created in 2009, certain outcomes, goals, and objectives are no longer relevant, and revisions are needed to reflect current operations. Our review also revealed incomplete desired outcome and objective statements, as well as unresolved comments and remarks. Management and staff indicated that they are taking steps to improve upon their strategic planning process. The agency plans to revise their strategic plan by July 2017. (page 11)

Performance measures cannot be considered reliable unless they are supported by sufficient underlying records. Our review of NDOW's fiscal year 2014 and 2015 performance measures revealed 16 of 20 measures and 3 of 19 measures were not adequately supported. (page 14)

Performance measures are reliable when the reported results are calculated using a sound and consistent methodology. Our review found 5 of 20 fiscal year 2014 measures and 2 of 19 fiscal year 2015 measures were calculated using an inappropriate methodology. Additionally, three 2015 measures were not calculated in the same manner as in previous years. (page 14)

Certain performance measures were not reliable due to mathematical errors. Our review found one 2014 and three 2015 measures to be inaccurate. The mathematical errors stemmed from manual counts of hardcopy reports and spreadsheet data. Although the mathematical errors were relatively minor, these errors went undetected because of the lack of review over performance data calculations. (page 15)

Some performance measurement descriptions did not match what was reported. Our review found three 2014 and one 2015 measurement title did not reflect reported information. (page 15)

Most performance measures are not aligned with the agency's objectives included in its strategic plan. Our review of fiscal year 2014 and 2015 performance measures revealed 19 of 20 measures and 18 of 19 measures did not relate to a corresponding agency objective. (page 16)

Department policies and procedures do not provide adequate guidance to assist staff with measuring performance. During our testing, division administrators were in the process of developing measurement procedures; however, we found 16 of 20 fiscal year 2014 measures and 14 of 19 fiscal year 2015 measures still lacked adequate procedures. (page 17)

NDOW's current practice for developing, maintaining, and monitoring performance data makes it difficult to assess performance. We found five of the agency's eight divisions do not use their performance measures to manage daily activities. Seven of the eight divisions also did not calculate their fiscal year 2015 measures until July 2016. (page 19)