

STATE OF NORTH CAROLINA

**DEPARTMENT OF ENVIRONMENT AND NATURAL
RESOURCES**

FINANCIAL RELATED AUDIT

DIVISION OF PARKS AND RECREATION

SEPTEMBER 2013

OFFICE OF THE STATE AUDITOR

BETH A. WOOD, CPA

STATE AUDITOR

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RESOURCES**

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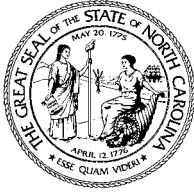
SEPTEMBER 2013

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AUDITOR'S TRANSMITTAL

September 3, 2013

The Honorable Pat McCrory, Governor
The General Assembly of North Carolina
Department of Environment and Natural Resources
John E. Skvarla, III, Secretary

This report presents the results of our financial related audit at the Department of Environment and Natural Resources. Our work was performed by authority of Article 5A of Chapter 147 of the *North Carolina General Statutes* and was conducted in accordance with the performance audit standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The results of our audit disclosed deficiencies in internal control and/or instances of noncompliance or other matters that are considered reportable under *Government Auditing Standards*. These items are described in the *Audit Findings and Responses* section of this report.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the ways listed in the back of this report.

A handwritten signature in cursive script that reads "Beth A. Wood".

Beth A. Wood, CPA
State Auditor

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BACKGROUND

As authorized by Article 5A of Chapter 147 of the *North Carolina General Statutes*, we have conducted a financial related audit at the Department of Environment and Natural Resources (DENR). There were no special circumstances that caused us to conduct the audit, but rather it was performed as part of our effort to periodically examine and report on the financial practices of state agencies and institutions.

DENR is a lead stewardship agency for the preservation and protection of North Carolina's outstanding natural resources. Through its natural resource divisions, DENR works to protect fish, wildlife and wilderness areas. The agency's activities range from helping to make sure drinking water is safe to managing state parks and zoos for safe and enjoyable outdoor recreation experiences. From the mountains to the coast, The Division of Parks and Recreation administers a diverse system of state-operated parks, natural areas, trails, lakes, natural and scenic rivers and recreation areas.

AUDIT SCOPE AND OBJECTIVES

The general objective of this financial related audit was to identify improvements needed in internal control over selected fiscal matters. Management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance that relevant objectives are achieved. Errors or fraud may nevertheless occur and not be detected because of the inherent limitations of internal control. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or that compliance with policies and procedures may deteriorate. Our audit does not provide a basis for rendering an opinion on internal control, and consequently, we have not issued such an opinion.

Our audit scope covered the period of July 1, 2012 – February 28, 2013 and included selected internal controls in the following organizational units:

Controller's Office:

This organizational unit is responsible for the general accounting functions of DENR.

Division of Purchasing Services:

This organizational unit is the business manager for DENR with the unique responsibility for overseeing commodity and service purchasing, building construction, acquisition/disposition of real property and risk management, and an array of administrative services. The primary objective for the Division of Purchase and Services is the timely processing of divisional requirements in compliance with accepted policies and procedures.

Division of Parks and Recreation:

The Division's mission is to conserve and protect representative examples of the natural beauty, ecological features and recreational resources of statewide significance; to provide outdoor recreational opportunities in a safe and healthy environment; and to provide environmental education opportunities that promote stewardship of the state's natural heritage.

The Division operates thirty-four State parks, four State recreation areas and three State natural areas that stretch from the highest sand dune on the East Coast at Jockey's Ridge to highest point in the eastern U.S. at Mount Mitchell. Division headquarters is located in Raleigh and there are four district offices of which two are located in Raleigh, one in Seven Springs, NC and one in Troutman, N.C.

During our audit, we considered internal control related to the following accounts and control objectives:

Purchasing Card Transactions – North Carolina General Statute 143-49(8) gave the Secretary of Administration the authority to establish and maintain a procurement card program for use by State agencies, community colleges, and non-exempt constituent institutions of The University of North Carolina. North Carolina Administrative Code 01 (NCAC) 05B.1523 sets out the rules that were adopted for the states use of Procurement cards. In 2002 the State of

AUDIT SCOPE AND OBJECTIVES (CONCLUDED)

North Carolina contracted with a credit card contractor to provide State agencies with a VISA Purchasing Card program for authorized purchases. The program was established in order to provide a more rapid turnaround of requisitions for low dollar value products, and to reduce paperwork and handling costs. By using the Purchasing Card, the traditional purchasing function is greatly reduced. DENR also allows cardholders to use their Purchasing cards for routine travel. DENR's Policy has established that only full-time permanent state personnel who are authorized to make purchases shall be issued a Purchasing Card. The Division of Parks and Recreation had 6,196 Purchasing Card transactions totaling \$1,069,810 during the period of July 1, 2012 – February 28, 2013.

We examined internal controls designed to ensure that DENR properly accounts for the expenditures and evaluates whether effective procedures are in place to ensure that purchases are made in compliance with DENR purchasing card policies and procedures, State purchase and contract regulations and travel regulations.

We interviewed Park staff and DENR Purchasing staff to gain an understanding of how the assignment of cards is determined, who makes the decision, what business purposes drive the need and what documentation is required to be provided and who reviews the documentation to determine that purchases are valid and authorized.

Oversight of Vehicle Usage – The Department of Environment and Natural Resources Division of Parks and Recreation (DPR) operates 34 State owned Parks, 4 State owned recreation Areas and 3 State owned Natural Areas. Based on a listing from the Fixed Asset Module of the North Carolina Accounting System (NCAS), as of February 28, 2013 the Division had 588 vehicles valued at \$11,744,440 located throughout the State. DPR developed a vehicle Database to monitor and track all of the vehicles assigned to the Division. The database identifies the year, make, model and location for each vehicle. In addition, there are fields indicating the VIN number of the vehicle, the tag number, the fixed asset number, status of the vehicle (assigned vs. unassigned) and the current mileage of each vehicle. If a vehicle has been transferred between locations it also identifies the previous assigned location.

Employees who are assigned vehicles are responsible for logging their vehicle mileage each time it is driven. Vehicles which are unassigned have a mileage log to be completed whenever the vehicle is driven by various personnel. The vehicle mileage logs are turned in at the end of each month for review and entry into the DPR vehicle database.

We audited selected management practices of the Divisions controls over vehicles. The objectives of our audit was to determine whether the vehicles were necessary and used for business purposes, that there was vehicle usage oversight, that asset records were maintained and an annual inventory performed.

We interviewed administrative Park staff to gain an understanding of their oversight of vehicle usage. In addition we interviewed staff at the Kerr Lake Recreation Area, Falls Lake Recreation and Jordan Lake Recreation Area and examined vehicle mileage logs for 36 judgmentally selected vehicles from these locations. These locations were selected because they had the highest number vehicles assigned respectively.

METHODOLOGY

To accomplish our audit objectives, we gained an understanding of internal control over matters described in the *Audit Scope and Objectives* section of this report and evaluated the design of the internal control. We then performed further audit procedures consisting of tests of control effectiveness and/or substantive procedures that provide evidence about our audit objectives. Specifically, we interviewed personnel, observed operations, reviewed policies, analyzed accounting records, and examined documentation supporting recorded transactions and balances, as considered necessary in the circumstances. Whenever sampling was used, we applied a nonstatistical approach but chose sample sizes comparable to those that would have been determined statistically. As a result, we were able to project our results to the population but not quantify the sampling risk.

As a basis for evaluating internal control, we applied the internal control guidance contained in professional auditing standards. As discussed in the standards, internal control consists of five interrelated components: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring.

We conducted this audit in accordance with generally accepted government auditing standards applicable to performance audits. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

RESULTS AND CONCLUSIONS

The results of our audit disclosed deficiencies in internal control and/or instances of noncompliance or other matters that are considered reportable under generally accepted government auditing standards. These items are described in the *Audit Findings and Responses* section of this report. Management's responses are presented after each audit finding. We did not audit the responses, and accordingly, we express no opinion on them.

AUDIT FINDINGS AND RESPONSES

1. CONTROL WEAKNESSES LEAVE PURCHASING CARDS VULNERABLE TO MISUSE

The Department of Environment and Natural Resources (DENR) does not have adequate controls in place to prevent or detect purchasing card misuse. Specifically, DENR does not adequately restrict purchasing card distribution and credit limits, perform audits to identify noncompliance, or enforce the purchasing card per-transaction limit. Additionally, purchasing card credit limits were increased for some cardholders without proper approval.

Purchasing Card Distribution and Credit Limits Not Adequately Restricted

DENR has not limited purchasing cards distribution and credit limits to only the amounts reasonably necessary to meet operational requirements.

More purchasing cards than necessary for operations have been issued to Division of Parks and Recreation (Parks and Recreation) personnel based on purchase activity from July 1, 2012, through February 28, 2013. Parks and Recreation has 414 permanent full time employees and 313 (75%) of them have regular¹ purchasing cards with \$25,000 credit limits. However, 123 Parks and Recreation cardholders had minimal usage averaging only one transaction per month.

Furthermore, Parks and Recreation does not have documentation to support the legitimate business need of every purchasing card issued. Parks and Recreation established a procedure to document the justification for having a card on a “Cardholder Enrollment Form.” But a review of 147 Parks and Recreation cardholders found that forms were only available for three employees. Parks and Recreation personnel said that the forms were completed, but the forms were lost during a move and updated forms were not obtained.

Additionally, Parks and Recreation has not limited the monthly credit limit for each cardholder based on usage. The monthly individual credit limit for each cardholder is \$25,000 or \$50,000. However based on purchases made from July 1, 2013 – February 28, 2013, the average monthly individual purchase was approximately \$373.

DENR has limited the overall financial exposure for the Parks and Recreation purchasing cards. Although the number of cards multiplied by the individual credit limits is approximately \$7.8 million² for regular purchasing cards and \$1.5 million³ for capital improvement purchasing cards, the financial institution that issued the purchasing cards will not allow purchases over \$340,000 for the regular purchasing cards and \$100,000 for capital improvement purchasing cards within a billing cycle. Therefore, the total financial risk to the State is limited.

¹ “Regular” is used here to distinguish between the 313 “regular” purchasing cards with \$25,000 credit limits and the 46 “capital improvement” purchasing cards with credit limits of \$25,000 and \$50,000 that Division of Parks and Recreation personnel possess.

² 313 regular purchasing cards X \$25,000 individual monthly credit limit.

³ 13 capital improvement purchasing cards X \$50,000 individual monthly credit limit and 33 capital improvement purchasing cards with \$50,000 individual monthly credit limit.

AUDIT FINDINGS AND RESPONSES (CONTINUED)

Nevertheless, actual purchasing card usage and the total amount of monthly credit limits indicate that individual credit limits far exceed the amount needed by Parks and Recreation for operations.

Best practices require government agencies to limit the number of cards issued and available credit to the amount reasonably necessary to meet operational requirements. The GAO states:

“Purchase cards should be issued in controlled, limited quantities (e.g., special justification and authorization for more than one card per cardholder) and only to government employees with legitimate needs to have the cards. Single purchase and monthly credit limits should be established based on the expected monthly purchases of the cardholder.”

By issuing more cards than necessary with higher credit limits than necessary, DENR has increased the risk for purchasing card misuse and potential loss to the State. The Government Accountability Office (GAO) describes the risks as follows:

“The total number of authorized cardholders in the organization, their single transaction and monthly credit limits, and the AO [approving official] credit limits directly affect the financial responsibility of the individuals involved and the extent of potential loss to the organization from fraudulent, improper, and abusive purchases.

Financial exposure in a government purchase card program can become excessive when management does not exercise judgment and restraint in issuing purchase cards and in determining single purchase and monthly credit limits. We have found that by limiting the number of purchase cards and related credit limits to the levels necessary to meet operational requirements, an agency can better manage and control its purchase card program.”⁴

No Audits of Over \$1Million in Purchasing Card Transactions

DENR did not perform audits of over \$1 million in purchases made with 6,196 purchasing card transactions between July 1, 2012, and February 28, 2013. Audits of the DENR purchasing card program could have been used to detect noncompliance with purchasing card policies and procedures or “improper purchases.” The GAO defines improper purchases as follows:

“Government purchase card transactions that are intended for government use but are not permitted by law, regulation, or organization policy generally are considered improper. Examples include certain types of purchases of meals or refreshments for government employees within their normal duty stations,

⁴ GAO, Purchase Card Audit Guide, 2003

AUDIT FINDINGS AND RESPONSES (CONTINUED)

purchases split to circumvent micropurchase or other single purchase limits, and purchases from other than statutorily designated sources.”⁵

Because DENR did not perform purchasing card audits, DENR did not identify some instances of improper purchases. For example, DENR did not identify the following:

Travel Purchases (\$25,404) – Contrary to current policy, Parks and Recreation employees made 60 routine travel purchases for food and lodging during the period July 1, 2012 through February 28, 2013. Although the previous purchasing card policy dated March 12, 2010, specifically allowed employees to use the purchasing card for routine travel, the current policy dated June 18, 2012, does not.

- *Split Transactions*⁶ – On July 13, 2012, a Parks and Recreation employee split a \$2,964 purchase into two transactions of \$2,165 and \$799 to avoid the \$2,500 per transaction limit set by the Department of Administration.
- *Fuel Purchases* (\$3,057) - Eighteen Parks and Recreation employees used their assigned purchasing card a total of 52 times to purchase gasoline for department owned vehicles operating in state. DENR purchasing card policy only allows employees to use purchasing cards to purchase gasoline for department owned vehicles if they are operating out of state.

Best practices require audits and other procedures to detect noncompliance with established purchasing card policies and procedures. In part, the Government Finance Officers Association (GFOA) recommends,⁷

- Periodic audits for card activity and retention of sales receipts and documentation of purchases;
- Timely reconciliation by cardholders and supervisors;
- Regular review of spending per vendor and merchant category codes.

Failure to perform audits and identify noncompliance can lead to additional noncompliance in the future. The GAO states,

“Fraudulent, improper, and abusive purchases often result directly from a lack of adherence to policies, procedures, and control activities. This lack of adherence can result in misuse of the card. As program personnel predisposed to misuse the

⁵ GAO, *Purchase Card Audit Guide*, 2003

⁶ The GAO *Purchase Card Audit Guide* defines split transactions as “two or more transactions that would have normally been a single-purchase transaction, but were split to circumvent the micropurchase threshold (generally \$2,500) or other legal or internal control single-purchase limits.”

⁷ GFOA, *Purchasing Card Programs*, 2011

AUDIT FINDINGS AND RESPONSES (CONTINUED)

card become aware of such weaknesses, the door opens wider for fraudulent, improper, and abusive purchases.”⁸

Per-Transaction Limit Not Enforced

DENR increased the purchasing card per-transaction limit from \$2,500 to \$5,000 for 13 Parks and Recreation employees without documented approval from the State Purchasing Officer (SPO).

DENR increased the purchasing card per-transaction limit because the spending delegation for capital improvement projects was \$5,000 and DENR wanted to use the purchasing cards to purchase materials for capital improvement projects.

However, North Carolina Administrative Code requires state agencies to obtain SPO approval to increase the agency’s purchasing card per-transaction limit. Specifically, 01 NCAC 05B.1523(c) states:

“For procurement card transactions processed outside the State's electronic procurement system, the per-transaction limit shall be two thousand five hundred dollars (\$2,500.00). This limit may be changed only under the following circumstances:

- (1) In an emergency (as defined by 01 NCAC 05B .1602 or Governor's declaration), the agency card program administrator may request higher limits on cards in critical areas. Such increases shall be in effect no longer than the duration of the emergency. Requests for increased limits are to be made through the Division of Purchase and Contract if time permits and must be reported to Purchase and Contract in any case.
- (2) Agencies may apply to the SPO for higher limits on specific types of transactions, with justification required.
- (3) The SPO may adjust limits based on analysis of the procurement card program's results, on a statewide or agency basis, after taking into consideration current market trends, the economy, and recommendations received from the State Controller and the State Auditor.”

By increasing the purchasing card per-transaction limit, DENR increased the risk for purchasing card misuse and potential loss to the State without documented approval.

Credit Limits Increased Without Proper Approval

DENR increased the purchasing card per-transaction limit from \$2,500 to \$5,000 for seven Parks and Recreation employees without a documented request from the Division Card Administrator.

⁸ GAO, Purchase Card Audit Guide, 2003

AUDIT FINDINGS AND RESPONSES (CONTINUED)

Per DENR's purchasing card policy the Division Card Administrator is responsible for submitting requests for enrollment, maintenance and cancellation of cards to the Department Card Administrator.

However there is no documentation to support that a request was made by the Parks and Recreation Division Card Administrator to increase the limit for the seven cardholders.

By increasing the purchasing card per-transaction limit without a documented request, DENR increased the risk for purchasing card misuse and potential loss to the State.

Recommendation: DENR should document the business necessity for each purchasing card currently issued and all future purchasing card issuances.

DENR should reduce the number of cards issued and reduce purchasing card credit limits to the amounts reasonably necessary to meet operational requirements.

DENR should perform periodic audits of purchasing card activity to identify noncompliance with established policies and procedures.

DENR should obtain written approval from the State Purchasing Officer for any purchasing card per-transaction limit increase above \$2,500.

DENR should implement controls to ensure that credit limits are only increased when a valid request is made by Division Card Administrator.

Agency Response: We agree with the Auditor's recommendations to improve our controls and documentation for the Purchasing Card Program. In July 2013 the Department's Purchasing Card Program was moved from the Purchasing Division to the Controller's Office to provide more financial oversight. To address the findings identified in the audit report the Department's Chief Financial Officer will work with appropriate staff to revise policies and procedures to ensure purchasing cards are issued based on identified business needs, transactions are adequately monitored, and all appropriate documentation is maintained.

Due to the nature of operations at the facilities operated by the Division of Parks and Recreation the use of purchasing cards has resulted in more efficient purchasing and faster response to the needs of the parks. In many instances due to the remote locations of facilities and limited staff size the issuance of purchasing cards to a significant number of staff is necessary for the purchasing card program to be effective. However, the Department's Chief Financial Officer will review the number of cards issued and the assigned credit limits to ensure issuance is supported by the business needs of the Park facility.

DENR is aware of the risks associated with the use of purchasing cards and constantly strives to maintain adequate controls to prevent and detect misuse. As noted earlier the Department moved management of the Purchasing Card Program to the Controller's

AUDIT FINDINGS AND RESPONSES (CONTINUED)

Office to allow for more financial oversight. Currently transactions are reconciled and reviewed by the Accounts Payable section in the DENR Controller's Office. Instances of noncompliance with policy are noted and the cardholder is sent a letter of noncompliance. For the split transaction noted in the audit report, the Division of Parks and Recreation management has addressed the violation of policy with the employees involved. Travel and fuel purchases are allowable uses for the Purchasing Card and updates have been made to DENR's Purchasing Card Policy to allow such activity. In addition, to improve oversight of Purchasing Card activity DENR's Internal Audit Section has included audits of purchasing card activity in their annual audit plan for the 2013-2014 fiscal year and will include follow-up actions/audits in subsequent annual audit plans.

In order to facilitate repairs at park facilities, the transaction limit for a select number of Purchasing Cards was increased from \$2,500 to \$5,000. This increase required the approval of the State Purchasing Officer. DENR requested and received approval for the increased transaction limit. However, documentation for that approval was subsequently misplaced. On August 6, 2013 DENR requested and received approval from the State Purchasing Officer to allow an increase in the transaction limit for a limited number of purchasing cards. The current approval from the State Purchasing Officer references the prior approval for which documentation is no longer available. DENR will ensure that exceptions to purchasing card policies are maintained for audit purposes. The Department will also review controls over requests for increases in credit limits to ensure that proper documentation is received and maintained to support such increases.

2. MONITORING WEAKNESSES LEAVE STATE VEHICLES VULNERABLE TO MISUSE

The Department of Environment and Natural Resources (DENR) does not have adequate monitoring policies and procedures in place to detect state vehicle misuse. Specifically, DENR's vehicle database is inaccurate and not reliable for monitoring purposes, and DENR has not formally documented its monitoring policies and procedures.

Database Not Reliable for Monitoring Vehicle Use

The vehicle database used by DENR's Division of Parks and Recreation (Parks and Recreation) does not contain the accurate and reliable data necessary to monitor state vehicle use.

A review of 36 vehicles found that the mileage listed on the vehicle logs varied significantly from the vehicle mileage in the database. Parks and Recreation procedures require employees to maintain a mileage log for each of the division's 588 state vehicles and to enter data from the mileage logs into the database monthly. However, the mileage in the vehicle logs exceeded the mileage in the database by an average of 20,876 miles for the vehicles reviewed. Table 1 below provides examples of the more significant differences identified during the review.

AUDIT FINDINGS AND RESPONSES (CONTINUED)

Table 1 - Mileage Differences

Vehicle Description	Vehicle Log Mileage	Database Mileage	Difference
1996 Chevy Kodiak	75,169	0	75,169
2007 Ford F150	66,307	12,420	53,887
2002 Chevy 4X2	114,728	61,619	53,109
2006 Ford F250	60,727	20,363	40,364
2007 Ford F150	60,436	26,387	34,049

Source: DENR mileage logs, DENR vehicle database, and auditor calculations.

Best practices require government agencies to have reliable data to carry out their internal control responsibilities such as monitoring. The Government Accountability Office (GAO) states,

“According to the fourth internal control standard, for an agency to run and control its operations, it must have relevant, **reliable information**, both financial and nonfinancial, relating to external as well as internal events. That information should be recorded and communicated to management and others within the agency who need it and in a form and within a time frame that enables them to carry out their **internal control** and operational responsibilities.” (*Emphasis added*)

Inaccurate and unreliable vehicle usage data could lead Parks and Recreation management to erroneously conclude that employees are in compliance with state and departmental vehicle-use policies and procedures. The COSO⁹ “Internal Control - Integrated Framework” notes the importance of accurate and reliable information for an effective internal control system,

“Maintaining quality information is necessary to an effective internal control system, particularly with today’s volume of data and dependence on sophisticated, automated information systems. The ability to generate quality information begins with the quality of data sourced. Inaccurate or incomplete data, and the information derived from such data, could result in potentially erroneous judgments, estimates, or other management decisions.”

No Formally Documented Monitoring Policies and Procedures

DENR has not formally documented the policies and procedures necessary to effectively monitor employee use of state vehicles by Parks and Recreation employees. DENR states that it follows the Department of Administration’s Motor Fleet Management policies

⁹ Committee of Sponsoring Organizations of the Treadway Commission

AUDIT FINDINGS AND RESPONSES (CONCLUDED)

regarding the use of state vehicles. However, the Motor Fleet Management policies do not outline monitoring procedures, and DENR has not documented any of its own.

State regulations require agencies to document their monitoring procedures. Monitoring is part of an internal control system used in part to ensure compliance with applicable laws and regulations. The Office of the State Controller (OSC) requires state agencies to document their internal control systems. OSC "Internal Control Standards" state,

"Internal control systems, as well as all transactions and other significant events, are to be clearly documented. Such documentation is to be readily available for examination. This standard requires written evidence of an agency's internal control objectives, techniques and accounting systems."

The lack of written policies and procedures may result in inconsistent and poor-quality monitoring. The personnel responsible for monitoring vehicle usage may not understand what is expected of them and may not monitor sufficiently to ensure proper use and accountability of state vehicles. The COSO "Internal Control - Integrated Framework" notes the importance of documentation,

"Entities develop and maintain documentation for their internal control system for a number of reasons. One is to provide clarity around roles and responsibilities, which promotes consistency in adhering to desired practices in managing the business. Effective documentation assists in communicating the who, what, when, where, and why of internal control execution, and creates standards and expectation of performance and conduct."

Recommendation: DENR should ensure that data from the Parks and Recreation vehicle mileage logs are accurately entered into and reconciled with the vehicle database. DENR should formally document monitoring policies and procedures for state vehicle use.

Agency Response: The Department agrees with the audit recommendations. The Department's Financial Services Division will work with the Division of Parks and Recreation to update the vehicle database and implement procedures to ensure data is accurate and current. The Division of Parks and Recreation developed the database to assist in managing vehicles and provide management with basic information. As demands for information increased the database was expanded to contain more data and unfortunately some data was not current. The Financial Services Division will also develop monitoring policies and procedures for use throughout the Department to ensure proper use and accountability of vehicles.

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ORDERING INFORMATION

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This audit required 670 audit hours at a cost of \$50,920.