



*Auditing for a Better
Oregon*

February 25, 2002

Lindsay Ball, Director
Department of Fish and Wildlife
2501 SW 1st Avenue
Portland, Oregon 97207

Dear Mr. Ball:

During our change of director review at the Oregon Department of Fish and Wildlife (department), we noted certain issues that we believe deserve your attention. These issues are of lesser significance and did not warrant inclusion in our change of director audit report. The issues are summarized below along with our recommended actions.

Travel Claims

We reviewed the two travel claims the former director submitted during his last six months as director. Neither of these claims was approved by appropriate supervisory personnel; his executive assistant approved them. Subsequent to our audit period, the State Controller's Division issued a policy that set accountability and control standards for agency heads' transactions.¹ The policy, which became effective July 16, 2001, addresses review and approval authority for the agency heads' travel expense reimbursement claims and other transactions.

In addition, the former director used his own vehicle for several business trips, even though it may have been more cost effective had he used a state owned vehicle. The *Oregon Accounting Manual* (OAM) states that when vehicle travel is justified, a state owned vehicle will be used unless travel in a private vehicle is more practical because of cost, efficiency or work requirements.²

Recommendations

The department should ensure that it has policies and procedures in place to implement the OAM policy governing approval of agency head transactions. In addition, the department

¹ OAM policy no. 10.90.00.PO

² OAM policy no. 40.10.00.PO.112

should ensure that it has implemented policies and procedures that reflect the state's interest in using the mode of transportation that is most economical and practical.

Use of SPOTS Card

We reviewed the three SPOTS card purchases the former director made during his final six months as director. We noted that two of these purchases were for non-travel business meals. The State Controller's Division recently issued a policy that provides guidance to agencies concerning when meals and refreshments may be paid for with state funds.³ The policy, which goes into effect March 1, 2002, states that state funds must not be used to provide non-travel business meals for regularly scheduled staff meetings or business meetings in which the majority of participants are state employees, except for legal proceedings such as a hearing, trial, deposition, or mediation. The other purchase appeared reasonable.

Recommendations

The department should ensure that it has policies and procedures in place to implement the new policy concerning non-travel meals and refreshments.

Should you have any questions concerning these issues, feel free to contact Will Garber or me at (503) 986-2276.

Sincerely,
OREGON AUDITS DIVISION

Charles A. Hibner, CPA
Deputy Director

CAH:bk
enclosure
c: John Radford, Administrator, State Controller's Division,
Department of Administrative Services

³ OAM policy no. 10.40.10.PO