



Auditing for a Better Oregon

January 4, 2005

Lindsay Ball, Director
Oregon Department of Fish and Wildlife
3406 Cherry Avenue NE
Salem, Oregon 97303

Dear Mr. Ball:

The statewide single audit that included selected financial accounts at Department of Fish and Wildlife for the year ended June 30, 2004, has been completed.

This statewide single audit work is not a comprehensive audit of your agency. Instead, this audit permits us to give an opinion on the statewide financial statements contained in the State of Oregon's *Comprehensive Annual Financial Report* and to report on internal control and the state's compliance with laws and regulations. Regular audits of the Department of Fish and Wildlife will continue on a periodic basis.

The following Department of Fish and Wildlife accounts and transactions were audited to determine their fair presentation in accordance with generally accepted accounting principles in relation to the statewide financial statements.

<u>SFMA Account</u>	<u>Description</u>	<u>Audit Amount</u>
<u>Special Revenue Fund</u>		
0224	Hunter and Angler Licenses	\$36,921,911
0300	Federal Revenue	43,613,999
3111	Regular Employees	33,063,372
3210	Public Employees Retirement Contribution	4,051,465
3221	Social Security Taxes	2,647,954
3263	Medical, Dental, Life Insurance	4,821,242
3264	Medical, Dental, Life Insurance Subsidy	2,236,494
4103	Instate Ground Transportation	3,149,633
4500	Professional Services	10,741,142
4976	Agency Program Related Supplies	5,449,243
6136	Distribution to State Police	5,909,253
0503	Accounts Receivable – Other Unbilled	758,887

Management Letter No. 635-2005-01-01

Lindsay Ball, Director
Oregon Department of Fish and Wildlife
Page 2

0542	Accounts Receivable – Federal – Unbilled	8,329,157
0543	Accounts Receivable – Federal – Billed	3,321,316

Based on our audit, we identified one other condition that we wanted to communicate to agency management. We will follow up on the department's progress in addressing these issues during the next fiscal year audit.

We found that in four instances department employees made services and supplies purchases for which they did not have appropriate authorization. In these instances, the department could be liable for the purchases of supplies it usually would not allow or acceptance of inappropriate contracts. We recommend ODFW management ensure that authorization is correct before allowing any purchasing of supplies or acceptance of contracts.

Should you have any questions, feel free to contact Ben Wilson or me at (503) 986-2255.

Sincerely,
OREGON AUDITS DIVISION

Kelly L. Olson, CPA
Audit Manager

KLO:bk

cc: Deanne Depew, Administrative Services Division Administrator
Laurie Warner, Acting Director, Department of Administrative Services