

EXECUTIVE DIGEST

LAW ENFORCEMENT DIVISION

INTRODUCTION

This report contains the results of our performance audit of the Law Enforcement Division, Department of Natural Resources, for the period October 1, 1992 through September 30, 1994.

AUDIT PURPOSE

This performance audit was conducted as part of the constitutional responsibility of the Office of the Auditor General. Performance audits are conducted on a priority basis related to the potential for improving effectiveness and efficiency.

BACKGROUND

The Division performs the primary enforcement function and related activities for the Department. This function includes enforcement of traditional outdoor recreational and resource-oriented laws, as well as environmental laws. In addition, the Division administers outdoor recreation safety education programs, major environmental investigations, and the Report All Poaching program. The Division also performs a lead role in the Department's rule-making process and related administrative functions.

The Division had 250 employees as of September 30, 1994 and expended approximately \$20.6 million for operations for the fiscal year ended September 30, 1994.

**AUDIT
OBJECTIVES
AND
CONCLUSIONS**

Audit Objective: To evaluate the effectiveness of the Division's Management Information System (MIS) in providing a basis for determining whether established objectives were reached.

Conclusion: The Division's MIS was generally effective. However, the Division could improve effectiveness related to measuring accomplishment of program objectives (Finding 1) and monitoring complaint disposition (Finding 2).

Noteworthy Accomplishment: The Division, as part of the Department's overall management approach, established detailed program objectives for its functions. Detailed program objectives are essential tools for the management and administration of program activities.

Audit Objective: To assess the effectiveness and efficiency of the Report All Poaching (RAP) program.

Conclusion: We concluded that the Division was generally effective and efficient in administering the RAP program. However, the Division should evaluate the operation of the RAP hot line (Finding 3) and submit annual expenditure reports on the Wildlife Resource Protection Fund as required by the Fund's enabling legislation (Finding 4).

AUDIT SCOPE
AND
METHODOLOGY

Our audit scope was to examine the program and other records of the Law Enforcement Division for the period October 1, 1992 through September 30, 1994. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances.

To accomplish our audit objectives, we interviewed staff from the Division's administration and the region and district offices to determine the Division's procedures for establishing goals and objectives and for monitoring their accomplishment. We obtained and reviewed the Division's annual management plans and compared the goals and objectives contained within these plans to the Division's actual accomplishments to determine if the goals and objectives were measurable and realistic.

We compared data collected on staff activities with the Division's goals and objectives to determine if the data collected allowed management to evaluate accomplishment of the goals and objectives. Also, we reviewed the Division's complaint reporting system to determine if it allowed Division management to monitor the receipt and disposition of complaints concerning violations of natural resource laws.

We reviewed the operation of the RAP hot line to determine that it was operated effectively and efficiently. This included

reviewing the number and types of calls received and the methods used to answer these calls. We also reviewed the Division's compliance with the program's annual reporting requirements.

**AGENCY
RESPONSES
AND PRIOR AUDIT
FOLLOW-UP**

Our audit includes 4 findings and 4 corresponding recommendations. The preliminary response prepared by the Division indicated that it agreed with 3 of our recommendations, 1 of which it has implemented. The Division disagreed with the remaining recommendation.

The agency had complied with all 11 of our prior audit recommendations.