

## EXECUTIVE DIGEST

### FOREST MANAGEMENT DIVISION

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#### **INTRODUCTION**

This report contains the results of our performance audit of the Forest Management Division, Department of Natural Resources, for the period October 1, 1993 through July 31, 1995.

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#### **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.

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#### **BACKGROUND**

The Forest Management Division, Department of Natural Resources, is responsible for managing 3.8 million acres of State forest lands, providing forest fire protection and control for 20 million acres of forest and wildlands, administering forest insect and disease programs, and providing assistance to private forest landowners and associated industries which affect forest resources.

The mission of the Division is to provide for the protection, integrated management, and wise use of a healthy,

productive, and undiminished forest resource base for the social, recreational, environmental, and economic benefit of the people of the State.

The Division had 333 full-time and 84 short-term employees as of July 31, 1995 and was appropriated approximately \$28.5 million for operations for fiscal year 1994-95.

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**AUDIT  
OBJECTIVES  
AND  
CONCLUSIONS**

**Audit Objective:** To assess the effectiveness and efficiency of the Division's timber harvest and reforestation programs.

**Conclusion:** The Division's timber harvest and reforestation programs were generally effective and efficient. However, the Division should improve its controls over awarding timber contracts and granting timber contract extensions (Findings 1 and 2).

**Audit Objective:** To assess the effectiveness and efficiency of the Division's forest resource protection programs.

**Conclusion:** The Division's forest resource protection programs were generally effective and efficient. However, the Division needs to require staff to bill for forest fire suppression costs when the party responsible for the fire is known (Finding 3).

**Audit Objective:** To assess the effectiveness and efficiency of the Division's recreation and trails programs.

**Conclusion:** The Division's recreation and trails programs were generally effective and efficient. However, the Division should capture and analyze management information for its trails programs and improve distribution of its trails programs maps (Findings 4 and 5).

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**AUDIT SCOPE  
AND  
METHODOLOGY**

Our audit scope was to examine the program and other records of the Forest Management Division for the period October 1, 1993 through July 31, 1995. 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 evaluate the effectiveness of the Division's timber harvest and reforestation programs, we compared current timber harvesting and tree planting activities with the State forest plan to determine that current activities were in accordance with the plan and resulted in optimum use of State forest resources. Also, we reviewed operating methods to determine that they were efficient.

To evaluate the effectiveness and efficiency of the Division's forest resource protection programs, we compared the locations of fire offices with data on wildfires. Also, we reviewed fire reports and supporting documentation to determine that persons causing forest fires were billed suppression costs.

To evaluate the effectiveness and efficiency of the Division's recreation and trails program, we compared property acquisitions and leases with long-term trail network plans. In addition, we evaluated development of the trail network plans to determine if the development process considers factors such as usage, user input, etc.

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

Our audit report includes 5 findings and 7 corresponding recommendations. The agency preliminary response indicated agreement with these recommendations.

The Forest Management Division had complied with 7 of the 14 prior audit recommendations included within our current scope of audit. Six recommendations were no longer applicable, and 1 was repeated.