



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF NATURAL RESOURCES
LANSING



M. SCOTT BOWEN
DIRECTOR

February 12, 2025

VIA E-MAIL

Rick Lowe, Chief Internal Auditor
State Budget Office
Office of Internal Audit Services
111 South Capitol Avenue
7th Floor, Romney Building
Lansing, Michigan 48933
lower@michigan.gov

Dear Mr. Lowe:

In accordance with the State of Michigan, Financial Management Guide, Part VII, enclosed is our final corrective action plan to address recommendations contained within the Office of the Auditor General report of the Department of Natural Resources (DNR), Motorized and Non-motorized Trails.

If you have any questions regarding the corrective action plan, please feel free to contact me.

Sincerely,

Brian W. Schimke

Brian W. Schimke, Audit Liaison
Finance and Operations Division
517-855-1649

Attachment

cc: Senate Committee on Natural Resources and Agriculture Members
House Committee on Natural Resources and Tourism Members
Senate Appropriations Subcommittee on Agriculture and Natural Resources Members
House Appropriations Subcommittee on Agriculture and Rural Development and Natural
Resources Members
Senator Sarah Anthony, Senate Appropriations Committee
Representative Ann Bollin, House Appropriations Committee
Ms. Kathryn Summers, Senate Fiscal Agency
Ms. Mary Ann Cleary, House Fiscal Agency
Ms. JoAnne Huls, Executive Office of the Governor
Ms. Tricia Foster, Executive Office of the Governor
Ms. Sheila Marshall-Curtis, Executive Office of the Governor
Mr. Doug Ringler, Office of Auditor General
Mr. M. Scott Bowen, Director, DNR
Ms. Shannon Lott, Natural Resources Deputy, DNR
Ms. Kristin Phillips, Chief Administrative Officer, DNR
Mr. Ed Golder, DNR
Mr. Dan Lord, DNR
Mr. Michael Desnoyer, DNR

Department of Natural Resources
Motorized and Non-Motorized Trails Audit (751-0115-24)
Issued By OAG
October 22, 2024
Department Final Corrective Action Plan

Summary Response Matrix

	Complied	Will Comply	Partially Complied	Will Not Comply
Agrees		1,2,3,4		
Partially Agrees				
Disagrees				

Final Corrective Action Plan (CAP)

Finding Number 1

Finding Title: Improvements needed in DNR's communication with County Sheriff's departments of available funds.

Related IT system, if applicable: N/A

Department Response

Management Views: DNR agrees and will comply.

Planned Corrective Action and Milestones:

- DNR, Parks and Recreation Division, Administrative Services Section, in the event Parks and Recreation Division receives supplemental funding for county sheriffs to provide ORV law enforcement, Parks and Recreation Division will make all required funds available. *Planned completion date of 09/30/2024*
- DNR, Parks and Recreation Division, Administrative Services Section, in the event additional funding is made available for ORV law enforcement, will review previously submitted reimbursement requests from counties who requested reimbursement for more than their grant agreement. Will also implement and document the process to fair and reasonable treatment in the funding determination and look to solicit new requests from County Sheriffs' departments, if needed. *Planned completion date of 09/30/2024.*

Actual Compliance Date: 09/30/2024

Responsible Individual: Michael Desnoyer Administrative Services Section Chief

Finding Number 2

Finding Title: Planning and performance of inspections or ORV trails and non-motorized trails outside of State parks needed.

Related IT system, if applicable: N/A

Department Response

Management Views: DNR agrees and will comply.

Planned Corrective Action and Milestones:

- DNR, Parks and Recreation Division, Administrative Services Section will develop a plan to perform, monitor, and document ORV trail inspections regularly and more completely. *Estimated completion date: 04/30/2025.*
- DNR, Parks and Recreation Division, Administrative Services Section will review ORV trail program policy and will update the policy to align with the newly developed ORV trail inspection plan. *Estimated completion date: 04/30/2025.*
- DNR, Parks and Recreation Division, Administrative Services Section will provide training to staff on the updated ORV trail program policy and will adjust staff duties and responsibilities for ORV trail inspections, as necessary. *Estimated completion date: 04/30/2025.*
- DNR, Parks and Recreation Division, Administrative Services Section will develop a plan to perform, monitor, and document non-motorized trail inspections outside of state parks that is relative to departmental need and staff capacity. *Estimated completion date: 04/30/2025.*
- DNR, Parks and Recreation Division, Administrative Services Section will develop a centralized process for documenting and tracking trail inspections being completed. *Estimated completion date: 04/30/2025.*
- DNR, Parks and Recreation Division, Administrative Services Section will review current policy on non-motorized trail inspections and update the policy to align with the newly developed plan. *Estimated completion date: 04/30/2025.*
- DNR, Parks and Recreation Division, Administrative Services Section will provide training to staff on the updated non-motorized trail inspection plan and policy and will adjust staff duties and responsibilities as necessary. *Estimated completion date: 04/30/2025.*

Anticipated Compliance Date: 04/30/2025

Responsible Individual: Michael Desnoyer Administrative Services Section Chief

Finding Number 3

Finding Title: Establish procedures for follow-up on overdue documentation for ORV and Snowmobile Trail Improvement Fund cash advances needed.

Related IT system, if applicable: MiGrants

Department Response

Management Views: DNR agrees and will comply.

Planned Corrective Action and Milestones:

- DNR, Parks and Recreation Division, Administrative Services Section in May of 2024, added two date columns to the advances tracking spreadsheet which indicate the date the advance was issued and the date the advance should be earned. On a monthly basis, the Trails Grant Financial Analyst will review the spreadsheet and compare to documentation received to determine if there are overdue advances. The Financial Analyst will reach out to the DNR contact who approved the overdue advance for follow up with the grant sponsor. Corrective actions and recommendations based on grantee responses will be handled and documented on a case-by-case basis.
Planned completion date: 09/30/2024.
- DNR, Parks and Recreation Division, Administrative Services will investigate MiGrants system capabilities that may aid in automating overdue notification reminders for both the grant sponsor and the DNR. *Planned completion date: 12/31/2025.*

Anticipated Compliance Date: 12/31/2025

Responsible Individual: Michael Desnoyer Administrative Services Section Chief

Finding Number 4

Finding Title: Improvements needed to ensure corrective action after inspections.

Related IT system, if applicable: N/A

Department Response

Management Views: DNR agrees and will comply.

Planned Corrective Action and Milestones:

- DNR, Parks and Recreation Division, Administrative Services will develop a plan to thoroughly document, track, and monitor communications with snowmobile trail sponsors and ensure corrective action is taken for problems identified during trail inspections.
Planned completion date: 04/30/2025.
- DNR, Parks and Recreation Division, Administrative Services will review current communication protocols and emphasize the importance of documenting, tracking, and monitoring communication through DNR staff trainings and regular staff updates.
Planned completion date: 04/30/2025

Anticipated Compliance Date: 04/30/2025

Responsible Individual: Michael Desnoyer Administrative Services Section Chief