

Status of Audit Resolution

December 2014

State Parks and Recreation Commission (PARKS)

Agency: 465

Audit Report: 1012773

Finding Number: 001

Finding: The Commission lacks adequate controls to safeguard and account for fuel card purchases.

Resolution: Even before this audit report was issued on October 9, 2014, the Commission started an assessment to determine what monitoring processes and procedures to put in place to have appropriate internal controls surrounding fuel purchases and mileage reporting. The assessment will include a review of needed written policies and procedures, and monitoring and reconciliation procedures.

The Commission is contacting other agencies that previously received an audit finding related to their fuel card controls to ask for a copy of their fuel card policies. The Commission has also contacted the Department of Enterprise Services to get information about the vehicle mileage tracking software they use.

A group has been formed and meetings scheduled to complete the assessment and plan for better controls. Training needs and communication strategies will also be assessed. The Commission will complete the assessment and begin implementation no later than January 2015.

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State Parks and Recreation Commission (PARKS)

Agency: 465

Audit Report: 1012773

Finding Number: 002

Finding: The Commission lacks adequate internal controls over cash receipting, which increases the risk that undetected errors or losses could occur.

Resolution: Even before this audit report was issued on October 9, 2014, the Commission started an assessment of the control environment for cash receipting, including controls over the Discover Pass. The assessment will include a review of written policies and procedures, forms, and monitoring and reconciliation processes. Training needs will also be assessed as well as communication strategies.

In the interim, the Commission started to review park deposits at a more detail level to ensure they are made within the deposit guidelines and began conducting reviews of financial activity in individual parks on a limited basis. To strengthen the internal controls for the long-term, the Commission has drafted a Lean charter and put together a team to review the Commission's receipt reconciliation process.

The Commission also requested funding for an internal audit position in its 2015-2017 operating budget request. The Commission will complete the assessment and begin to implement additional strategies to improve controls, considering both available resources and risk, no later than January 2015.

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