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# Report Highlights

## Special Review of the Department of Conservation and Recreation

June 2014

### Summary of Results

Our special review of Department of Conservation and Recreation (DCR) resulted in 93 recommendations to management across a variety of different business areas and agency functions. A summary of the audit findings by major business area is presented below. The full text of the recommendations is presented in the body of the report.

### Findings by Area

Business Area	Count
Small Purchase Charge Cards	15
Information Technology	9
State Park Employee Housing	8
Travel	7
Payroll	6
Procurement	6
eVA Security	5
Financial Reporting Attachments	4
ARMICS	3
CARS Reconciliation	3
Fixed Asset Accounting	3
Human Resources	3
State Parks Project Fund	3
Accounts Payable	2
Chesapeake Bay Restoration Fund	2
Risk Management Recoveries	2
Sales Tax	2
Statements of Economic Interest	2
Treasury Loans and Communication	2
Account Coding Structure	1
Accounting and Fiscal Governance	1
Agency Transaction Vouchers	1
Department of General Services Review	1
Federal Grants Management	1
Land Preservation Tax Credit	1
<b>Grand Total</b>	<b>93</b>

### Legislative Request

On January 28, 2014, the Virginia Senate Finance Committee requested that the APA initiate a special review of DCR. On February 12, 2014, the APA met with DCR's management and at that time, agency management indicated that they had significant concerns over internal controls and compliance agency-wide. Based on the Committee's request and management's concerns, the APA conducted a special review of DCR, which is the focus of our report.

### Objective

The objective of our special review was to identify internal control weaknesses and areas of non-compliance at DCR. This report and the 93 findings and recommendations it contains serves as a roadmap that provides DCR's management with a starting point for correcting issues with internal control and compliance throughout the agency.

### Limitations

While this report is a complete list of issues that came to our attention during our special review of DCR, due to a weak control environment at the agency, it is possible that management will uncover additional issues as they implement agency-wide controls.



See the full report at [www.apa.virginia.gov](http://www.apa.virginia.gov)

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