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# Report Highlights

## Department of Game and Inland Fisheries

Fiscal Year 2015

July 2016

### Audit Summary

Our audit of the Department of Game and Inland Fisheries (DGIF) for the fiscal year ended June 30, 2015, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth Accounting and Reporting System (CARS), except as noted in the finding entitled “Improve Internal Controls over Recording and Reviewing Transactions”
- seven internal control findings
  - ◊ four of which are repeat findings from the prior audit
  - ◊ five of which are also instances of noncompliance with applicable laws and regulations

### Significant Repeat Findings

#### Improve Internal Controls over Recording and Reviewing Transactions

DGIF made several recording errors and did not discover these errors during various reviews, understating year-end revenue by \$671,944 and expense balances by \$645,000.

#### Properly Reconcile and Suspend Amounts in Revenue Clearing Accounts

DGIF does not satisfactorily reconcile amounts in revenue clearing accounts between CARS and the Boat Registration and Titling System because the Accounting Manager does not investigate variances. Also, DGIF did not suspend the year-end balance in a clearing account as recommended in the prior year’s finding.

#### Perform a Physical Inventory at Least Every Two Years

DGIF has not performed a complete physical inventory of capital assets, including equipment valued at over \$34 million, since 2011.

#### Conduct Thorough Reconciliations Between HR System and myVRS Navigator

DGIF does not adequately review the Contribution Snapshot generated by the Virginia Retirement System’s (VRS) myVRS Navigator system to ensure that the creditable compensation in the agency’s human resource system agrees to the creditable compensation amount in myVRS Navigator.

### Additional Findings

#### Improve Procedures for CARS

##### Reconciliations

DGIF did not properly reconcile its internal Comprehensive Financial Information Reporting System to CARS. They did not investigate variances, have complete data, or include data at the required level of detail.

#### Improve Procedures over

##### Construction in Progress

DGIF is not reconciling its internal Construction in Progress (CIP) spreadsheet to the Fixed Asset Accounting and Control System quarterly and does not include in its CIP spreadsheet all of the data elements required by Commonwealth policies due to a lack of oversight.

#### Conduct Adequate Pre and Post

##### Payroll Certification

##### Procedures

DGIF’s Finance Department does not adequately document pre certification procedures and is not reviewing the post-certification reports due to a lack of understanding and a lack of documented policies and procedures.



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

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