

An Audit Report on

# Fund-raising Activities at the Texas Parks and Wildlife Department

January 2004  
Report No. 04-018



# Fund-raising Activities at the Texas Parks and Wildlife Department

## Overall Conclusion

The Parks and Wildlife Department (Department) does not have accurate information about who has engaged in fund-raising activities or about the value of donations each person has received or solicited. As a result, we are unable to provide assurance that the list disclosing who has engaged in fund-raising activities for the Department and the value of gifts each person has received or solicited is complete and reliable. (Parks and Wildlife Code, Section 11.0182, requires us to report this information.) In addition, the Department has not performed a comprehensive cost-benefit analysis of the Texas Wildlife Expo (Expo). Based on a profit and loss statement we compiled for the 2002 Expo, the result is a loss of \$760,646.

The Department does not have documented policies and procedures for contracting with nonprofit organizations such as the Parks and Wildlife Foundation. The Parks and Wildlife Code, Section 11.0171, requires the Department to develop such policies and procedures. While our testing of a sample of expenditures from the Department to nonprofits did not identify inappropriate expenditures, without documented policies and procedures the Department cannot ensure that these contracts are in the State's best interests. In fiscal years 2002 and 2003 (through May), the Department's expenditures to nonprofits totaled \$2.8 million.

### State Statute Requires This Audit

The State Auditor's Office is statutorily required to audit the Parks and Wildlife Department's fund-raising activities, and we based the objectives of this audit on the applicable statute. Section 11.0182 of the Parks and Wildlife Code states, "At least once each biennium the state auditor shall audit the fund-raising activities performed under this section. The audit shall disclose who has engaged in fund-raising activities for the department and the value of gifts each person has received or solicited." (Section 11.0182 deals with employee fund-raising only and applies to donations with a value of \$500 or more.)

In addition, Section 11.206 states that "The official nonprofit partner's [Texas Parks and Wildlife Foundation] financial transactions involving and financial records relating to state money held by the nonprofit partner are subject to audit by the state auditor...."

## Summary of Information Technology Review

The Department generally has adequate controls over the revenue, expenditure, and timekeeping portions of its Integrated Financial System (IFS), which is its central internal accounting system. We focused on these three portions of IFS because they play a part in the Department's fund-raising activities and tracking of donations.

In addition to the three areas covered by our audit, IFS consists of project accounting, purchasing, accounts receivable, accounts payable, fixed assets, and general ledger modules. Because these portions of the system did not directly relate to our audit objectives, they were not covered by our review.



## ***Summary of Objectives, Scope, and Methodology***

Our objectives were to:

- Review the Department's fund-raising activities to ensure time spent on fund-raising is cost-effective and to review and quantify Expo revenues and expenditures for Expo 2002 and year-to-date expenditures for Expo 2003.
- Disclose who has engaged in fund-raising activities for the Department and the value of gifts each person has received or solicited.
- Review the financial transactions and records of state money held by the official nonprofit partner created by the Department.

The scope of our audit covered the Department's fund-raising information for fiscal years 2002 and 2003; all fiscal year 2002 and 2003 payments made by the Department to the Texas Parks and Wildlife Foundation and a statistical sample of payments made to other nonprofit organizations during fiscal years 2002 and 2003; and access and logical controls in place at the time of fieldwork over the revenue, expenditure, and timekeeping portions of the Department's internal accounting system.

Our methodology consisted of conducting interviews; collecting and reviewing information; and performing tests, procedures, and analyses against predetermined criteria.

# Detailed Results

## Chapter 1

### ***The Department Does Not Have Accurate Information about Who Has Participated in Fund-raising Activities or about the Value of Donations***

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The Parks and Wildlife Department (Department) does not have accurate information about who has engaged in fund-raising activities or about the value of donations each person has received or solicited. As a result, we are unable to provide assurance that the list disclosing who has engaged in fund-raising activities for the Department and the value of gifts each person has received or solicited is complete and reliable. Parks and Wildlife Code, Section 11.0182, requires us to report this information. Therefore, in accordance with statute, we have included a list of employees and the value of donations, but we cannot provide assurance as to its accuracy or completeness (see Appendix 2).

The Department did not adequately track or safeguard donated goods and cash during fiscal years 2002 and 2003. It did not report all donations valued at \$500 or more to the Parks and Wildlife Commission (Commission) for its review and approval. Department policy requires this, in part to prevent the Department from accepting a donation that is not in the Department's best interest, such as land that needs environmental clean-up. In addition, the Department's internal information systems and the State Property Accounting system do not contain accurate information about donations the Department has received.

#### Chapter 1-A

### **The Department's Process for Collecting and Recording Fund-raising Information Is Not Sufficient**

The Department does not have accurate information about fund-raising activities, such as the value of what was received and time spent, because the Department's process for collecting and recording fund-raising information is not sufficient. As a result:

- The State Auditor's Office is unable to provide assurance that the information it is required to report to the Legislature is complete and accurate (see Appendix 2).
- The Department cannot ensure that donations are accurately reported to and approved by the Commission. The Texas Administrative Code, Section 51.164, requires the Commission to accept all donations valued at \$500 or more. We found that:
  - ♦ Not all donations are reported to the Commission. Donations received in fiscal year 2002 and 2003 totaling \$1.1 million were not reported to or approved by the Commission.
  - ♦ Some of the donation information reported to the Commission was incorrect, such as donations of labor that were reported as donations of goods.

- ♦ Some donations were reported to and accepted by the Commission but were intended for the Parks and Wildlife Foundation. Twelve donations totaling \$27,775 were erroneously reported to and accepted by the Commission.
- The Integrated Financial System (IFS), the Department's internal accounting system, does not contain accurate and timely information about donations. We determined that:
  - ♦ Six percent of cash donations (for which donation forms were completed) had not been posted to IFS as of December 1, 2003. The Department was unable to determine what happened to these cash donations, which totaled \$16,976. We continue to follow up on these donations.
  - ♦ The Department took more than 100 days to post 5 percent of cash donations received in fiscal years 2002 and 2003 to the correct fund. The Department deposited these donations in the Treasury and posted them to a generic suspense account in IFS until it could determine the correct account.

We noted the following weaknesses in the Department's process for collecting and recording fund-raising information.

The donation forms do not capture complete and consistent information, and employees do not complete the forms correctly. These forms are the basis for the Department's fund-raising information and its report to the Commission. Our review found that:

- The forms do not have fields to capture accounting-related information such as into what fund the donation should be deposited.
- Not all employees use the same version of the form.
- The Department has not provided instructions for completing the forms, and what information some fields require is unclear.
- Supervisors are not required to review donation forms for accuracy.

Employees do not consistently fill out donation forms. We identified cash donations that were not reported to the Commission and that did not have donation forms.

The Department cannot determine how much time employees spend soliciting donations. The timekeeping system does not reflect the time Department employees spend soliciting donations because some employees were not aware that they were supposed to record the time they spent soliciting donations. Others expressed confusion about when they were supposed to charge time to fund-raising.

## Recommendations

The Department should address the following issues related to its donation forms:

- Redesign the forms to provide (1) information that Revenue Control staff need in order to post revenue data to IFS in a timely manner, such as fund number, Program Cost Account code, and budget manager's name, and (2) a complete description of donated goods including quantity and serial numbers.

- Enforce the use of only one version of the donation form to avoid confusion.
- Develop instructions on how to correctly complete donation forms.
- Require supervisor review and signature on all fund-raising forms to ensure accuracy.

The Department should improve its process for collecting and recording fund-raising information. Specifically, it should:

- Ensure that Department employees complete fund-raising forms for all donations valued at greater than \$500 and report these donations to the Commission.
- Provide a receipt to the donor.
- Compare the donation report for approval by the Commission with the donation forms to ensure that the information is accurate.
- Ensure that donation information in IFS is accurate and timely by reconciling donation forms to IFS and following up on the donations that were not recorded in IFS.

The Department should also enforce its policy that requires employees to report time spent soliciting donations. Specifically, it should:

- Ensure that its employees understand when they are to charge time to fund-raising.
- Ensure that supervisors review employees' time before accepting it into IFS.

### Management's Response

*We agree with the recommendations suggested and plan to develop and/or revise a new donation form for all employees to use when soliciting/receiving future donations. This development will include instructions on how to complete the donation form along with requiring appropriate review and approval that has been noted either by a written signature or electronically. Once this form is complete and instructions prepared, we will instruct employees to use this form and destroy any previous or outdated donation forms in their possession. We anticipate implementing this new donation form with instructions in the summer of 2004. New procedures will require that receipts be provided for all donations valued at \$500 or greater. We are currently comparing the donation forms received to the draft Commission report to ensure the accuracy of the donations received to what the Commission is approving for acceptance.*

*As the new or redesigned donation form is developed, we intend to incorporate account or coding information on the form to ease in the determination of where to record the donation and improve the accuracy of that information. The information will include the items mentioned in the recommendation above. To ensure that donations are recorded timely and accurately, we will incorporate, into our internal procedures, a process for recording donations into our internal accounting system*

*and include checking the donation form against the transaction posted into our internal accounting system.*

*We will continue to train employees on their understanding of when to charge time to fundraising activities along with clarifying this issue within our policy and will strive to enforce our policy requiring employees to report any time spent soliciting donations.*

Chapter 1-B

## **The Department Does Not Have Sufficient Controls to Safeguard Donated Goods**

The Department does not have proper controls to ensure that donated goods are protected or used for their intended purposes. The information the Department collects about each donated item is not sufficiently detailed to enable the Department to track or locate goods. In addition, prior to September 2003, the Department did not report donated goods to the State Property Accounting system (SPA) or the Department's own internal property management system. Tracking donated goods valued at more than \$5,000 and certain controlled items in SPA is required by the Comptroller of Public Accounts' Capital Asset Guide. By not using SPA (or its internal system) to track donated goods, the Department cannot ensure that these items are adequately protected from theft, loss, or abuse.

According to the Department's information, 19 items totaling \$285,242, including guns, works of art, and historical treasures, should have been recorded in SPA but were not. Because these items were not tracked in SPA, we attempted to locate a judgmental sample of 10 of the 19 items. We located all 10 items. However, the donation forms did not have adequate descriptive information, such as serial numbers, model numbers, or photographs of the items, that would allow us to positively identify the items. (See Chapter 1-A for additional findings regarding the donation form.)

We also noted that Department employees are not following the Comptroller's policy for the appraisal of donations when completing the fund-raising forms. For example, one employee listed the value of a donation as "\$500+." This practice results in inaccurate valuations that affect whether or not a donation is required to be recorded in SPA and reported to the Commission for its approval.

### **Recommendations**

The Department should:

- Record donated goods in SPA in accordance with the Comptroller's guidelines.
- Appraise donations according to the Comptroller's SPA Policies and Procedures Manual.
- Redesign the forms to provide a complete description of donated goods including quantity and serial numbers (as mentioned in Chapter 1-A).

## Management's Response

*We will include in our instructions for completing the donation form a section dealing with donated goods. This section will incorporate how to appraise or determine an appropriate value for donated goods according to the Comptroller's guidelines and SPA Policies and Procedures Manual. This section should also help to identify any additional information that may be needed to properly place a value on any donated goods. Procedures will be put in place to ensure that donated goods are recorded in SPA in accordance with existing Comptroller guidelines. The donation form will be checked against SPA records to ensure that donated goods are properly recorded.*

Chapter 1-C

## Controls over Revenues, Expenditures, and Timekeeping Portions of IFS Are Generally Adequate

Controls over the revenue, expenditure, and timekeeping portions of IFS are generally adequate. However, we identified two weaknesses related to improper access to IFS: sharing of passwords and an excessive number of employees with access to one portion of the system.

**Sharing of passwords.** We noted one instance in which an administrative assistant was using a division director's ID and password to review and approve timekeeping information in IFS. This action violated the Department's Password Usage Policy. Delegating approval authority to the assistant also violated the Department's procedures requiring supervisors to review and approve time sheets, which are designed to help ensure the accuracy of timekeeping information (see Chapter 1-A).

**Excessive access to one portion of IFS.** The Department was not managing the number of staff with access to the credit card adjustment portion of IFS. As of November 2003, 135 employees had access allowing them to add, modify, and delete credit card information. This situation resulted because two divisions each believed the other was managing this access. According to the Department, it has revoked all employees' access to credit card adjustments. It has assigned this responsibility to one division, which has started reviewing employees' needs to have this authorization and making reassignments as necessary.

We also noted that some time sheets, which contain Department employees' social security numbers, were stored in unlocked file cabinets.

## Recommendations

The Department should:

- Emphasize to its employees the importance of not sharing passwords.
- Ensure that supervisors understand why they are supposed to review and approve their employees' time sheets.

- Ensure that the division responsible for managing employees' access to the credit card adjustment portion of IFS completes its review of employees' access and continues to monitor access rights on a regular basis.
- Review prior credit card adjustments to ensure that they were appropriate.
- Store documents that contain private information in a locked container.

### Management's Response

*The Information Technology Planning and Quality Assurance section has as one of its goals for FY 04 to maintain and expand the agency's IT security awareness program which addresses the importance of not sharing passwords. The new employee orientation tools will be reviewed to ensure that this issue is adequately addressed. This issue along with a thorough explanation to supervisors about the reasons they are supposed to review and approve their employees' time sheets and the appropriate manner in which to store private information will be addressed in two communications tools: articles on the Intranet and articles in the agency newsletter related to these topics.*

*A review of employees' access to the credit card adjustment portion of IFS has been completed with 36 employees retaining this access as of January 5, 2004. Finance will continue to monitor access rights on a regular basis. Access to the credit card adjustment portion of IFS only allows the changing of accounting coding assigned to the expenditure. Accounts Payable reviewed, and continues to review, all procurement card expense coding and, therefore, no additional review of prior credit card adjustments will be necessary.*

#### Chapter 2

### ***The Department Has Not Performed a Comprehensive Cost-Benefit Analysis of Its Texas Wildlife Expo***

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The Department has not performed a comprehensive cost-benefit analysis of its Texas Wildlife Expo (Expo). The Expo promotes conservation and provides education and training. However, without a comprehensive analysis, the Department cannot determine whether these benefits outweigh the cost.

#### **Wildlife Expo Background**

According to the Department, the 2003 Expo in October was the eleventh year the event was held.

Prior to June 2003, the Parks and Wildlife Foundation (Foundation) handled the Expo. The Foundation received Expo revenue and donations and paid all bills through a Foundation account except for Department expenses—operating expenses, salaries, and fringe benefits. The Department paid these expenses from appropriated funds. In June 2003, the Expo was turned over to the Department, and the funds were moved to the State Treasury.

The Department has not calculated the total cost of Expo. We compiled a profit and loss statement for both the Department's and the Parks and Wildlife Foundation's (Foundation) income and expenses for the 2002 Expo. This analysis shows that Expo 2002 lost \$760,646 (see Appendix 3). The Department cannot show what benefit it received for expending these funds. Income did not cover salaries and benefits of the Department employees who organized and staffed Expo. Salaries and benefits for the Expo totaled approximately \$700,322, and staff members' time spent on Expo 2002 equaled 13 full-time equivalent employees' time for one year.

After taking over management of all aspects of Expo in June 2003, the Department drafted a five-year business plan for Expo. Initially, this plan did not include staff time and operating expenses. However, during the course of our fieldwork, the Department updated the plan to include all Department staff time and operating expenses in its cost estimates for fiscal year 2003.

While the Department has not analyzed budgeted expenses compared with actual expenses for the total cost of Expo, it has:

- Tracked Expo expenses in its internal accounting system. (The Department started doing this approximately two years ago.)
- Monitored the Communications Division's operating and salary expenses related to Expo.

In an effort to measure the benefits of Expo, the Department compiled a report based on an Expo visitor survey. The report provides some information regarding the benefits gained, such as the number of youth engaging in a new outdoor activity at the Expo and visitors' understanding of the Department's mission. However, the report focuses more on attendees' demographics and ways to improve future Expos than on benefits.

A comprehensive cost-benefit analysis would provide the Department with complete information needed to make important management decisions regarding the Expo, such as potential areas for cutting costs and determining whether benefits outweigh costs.

Although total expenses for the 2003 Expo held in October were not yet available, we tested a judgmental sample of Expo 2003 expenses from May 2003 through August 2003. All of the expenses selected for testing were appropriate and reasonable for Expo purposes and complied with state purchasing requirements.

## Recommendations

The Department should:

- Perform a comprehensive cost-benefit analysis for the Expo. The Department might consider:
  - ♦ Analyzing the number of licenses sold and the amount of license revenue generated at the Expo.
  - ♦ Revising the Visitor Survey Report to focus more on the benefits of Expo in addition to demographic information.
- Use the results of the comprehensive analysis to determine whether the benefits of Expo outweigh the costs. Depending on the results, the Department might consider actions such as:
  - ♦ Obtaining the same benefits (promoting conservation and providing education and training) through another avenue at a lower cost.

- ♦ Charging an entrance fee at the Expo to offset some of the cost, if doing so would not significantly decrease Expo's benefits.
- Revise the five-year business plan for the Expo to include estimates for all costs associated with the Expo.
- Include all costs associated with Expo in the internal financial statements.

## Management's Response

*We agree with the recommendation that the Department perform a comprehensive cost-benefit analysis for the Expo. Expo is one of the major outreach and education activities performed by the Department, and like similar events, there are associated fixed costs that we never expected to fully recover, such as the staff-related costs. During the summer of 2003, management determined that a business plan, including a cost-benefit analysis, should be prepared with a subsequent review by the Business Planning Review Team and the Executive Team.*

*Regarding specific recommendations in the finding:*

- *Perform a comprehensive cost-benefit analysis for the Expo. We anticipate completion of a business plan and review process by June 15, 2004.*
- *Consider analyzing the number of licenses sold and the amount of license revenue generated at the Expo. License sales are incidental to the purpose of Expo; sales at the 2003 event were \$6,237. The scope of the event is much broader than hunting and fishing. At present, the Department is considering appropriate internal performance measures for Expo.*
- *Consider revising the Visitor Survey Report to focus more on the benefits of Expo in addition to demographic information. In the 2003 Visitor Survey approximately half the questions were demographic (gender, ethnicity, repeat attendee, media source) and half related to their activities and understanding of the Department's mission. We will continue to refine the survey questions annually.*
- *Use the results of the comprehensive analysis to determine whether the benefits of Expo outweigh the costs. Now that Expo is under the full control of the Department and funded entirely through agency resources, the process is structured like other revenue-generating operations and evaluated to maximize the benefits and minimize costs. Additional sources of revenue (including, but not limited to, parking fees and /or entrance fees) will be evaluated. The project will be compared with other outreach projects as well as other ventures throughout the agency to ensure efficient use of departmental resources.*
- *Revise the five-year business plan for the Expo to include estimates for all costs associated with the Expo. We agree with this recommendation and have already implemented it.*
- *Include all costs associated with Expo in the Financial Statements. All expenditures are currently reported in the financial statements. At least annually we will combine the total costs from all divisions for the Expo project and analyze it in the course of the business planning process, so that executive management can make decisions on the overall allocation of resources.*

## ***The Department Does Not Have Policies and Procedures in Place to Ensure that Contracts with Nonprofits Are in the State's Best Interest***

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The Department does not have policies and procedures as required by statute for soliciting and awarding contracts with nonprofit organizations. The Department

### **State Funds Held by the Parks and Wildlife Foundation Are Subject to Audit by the State Auditor**

One objective for this audit was to review the financial transactions and records of state money held by the official nonprofit partner (Texas Parks and Wildlife Foundation) created by the Department. Our authority to audit the Foundation's "financial transactions involving and financial records relating to state money" comes from Section 11.206 of the Parks and Wildlife Code. The Foundation's only source of state money is various contracts with the Department. While researching the Department's payments to the Foundation, we identified that the Department has contracts with several other nonprofit organizations. We expanded our testing to include a statistical sample of these contracts.

made contract payments of approximately \$2.3 million to nonprofit organizations in fiscal years 2002 and 2003. As a result of not complying with statute, the Department cannot provide assurance that it has received the best value for its dollar.

The Parks and Wildlife Code (Code), Section 11.017, gives the Department authority to contract with nonprofits. Although contracts with nonprofits are exempt from state purchasing rules and do not have to be competitively awarded, the Code requires the Department to adopt policies and procedures that are "consistent with applicable state procurement practices."

We tested 98 percent of the contract payments made by the Department to nonprofit organizations in fiscal years 2002 and 2003. Our testing showed that these payments were for appropriate business purposes. However, without the policies and procedures required by statute, it was not always clear that the Department received the best value for its dollar or that the decision to contract with a nonprofit was in the State's best

interest. For example, the Department contracted with the Foundation for catching cowbirds. The Foundation in turn subcontracted the work to a vendor. There is no documentation to show what benefit the Department received by contracting with the Foundation rather than directly with the vendor or that the price it paid the Foundation was reasonable.

We did find some expenditures for which we were able to determine that the Department had received a good value for its dollar. For example, our research determined that the Department's contracts with one nonprofit allowed it to save state funds and its staff members' time. Specifically, this contactor handles the competitive bidding and contract development work for the Department. In addition, most contracts with this particular nonprofit are cost-sharing contracts, which results in a 50 percent funding partner for the Department. In any case, the Department should be able to demonstrate that it received the best value for its dollar.

## Recommendation

The Department should implement policies and procedures that are consistent with applicable state procurement practices for soliciting and awarding contracts with a nonprofit.

## Management's Response

*We agree with the recommendation and appropriate policies and procedures will be implemented by August 31, 2004. We also agree that these contracts are typically a good value for the state's dollar.*

# Appendices

Appendix 1

## **Objectives, Scope, and Methodology**

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### **Objectives**

Our objectives were to:

- Review the Parks and Wildlife Department's (Department) fund-raising activities to ensure that time spent on fund-raising is cost effective, including:
  - ♦ Review and quantify Texas Wildlife Expo (Expo) revenues and expenditures for Expo 2002 and year-to-date expenditures for Expo 2003.
- Disclose who has engaged in fund-raising activities for the Department and the value of gifts each person has received or solicited.
- Review the financial transactions and records of state money held by the official nonprofit partner created by the Department.

### **Scope**

The scope of our audit consisted of:

- The Department's fund-raising information for fiscal years 2002 and 2003.
- Profit and loss information for the 2002 and 2003 Expos from the Department and the Texas Parks and Wildlife Foundation (Foundation).
- All fiscal year 2002 and 2003 payments made by the Department to the Foundation.
- A statistical sample of payments made by the Department to other nonprofit organizations during fiscal years 2002 and 2003.
- Access and logical controls that were in place at the time of fieldwork over the revenue, expenditure, and timekeeping portions of the Integrated Financial System (IFS), the Department's central internal accounting system.

### **Methodology**

Our methodology consisted of conducting interviews; collecting and reviewing information; and performing tests, procedures, and analyses against predetermined criteria.

Specifically, we:

- Reviewed fiscal year 2002 and 2003 donation forms and tested a sample of donated goods.

- Reviewed a list of employees who charged time to the fund-raising time code and telephoned a sample of employees on the list.
- Used the Department's timekeeping information and donation forms to compile a list of employees who reported receiving or soliciting donations and the value of those donations.
- Analyzed prior Foundation Expo profit and loss statements to determine sources of revenue and types of expenses; reviewed the Department's budget process for Expo; tested a judgmental sample of 2003 Expo (to date) operating expenses; and prepared a profit and loss statement for the 2002 Expo.
- Tested 27 payments made to the Foundation in fiscal years 2002 and 2003 (through May) and a statistical sample (dollar unit sample) of payments to other nonprofits, and interviewed Department staff and obtained supporting documents.
- Tested a sample of revenue, expenditure, and timekeeping transactions in IFS; observed individuals whose duties include data origination, authorization, input, verification, and correction; and reviewed timekeeping summary data in IFS.

The criteria we used consisted of the following:

- Department plans, policies, and procedures
- Texas statutes and the Texas Administrative Code
- Texas Building and Procurement State Purchasing Rules
- Nonprofit Organization Contract Provisions

### Other Information

We conducted our fieldwork from July through November 2003. We conducted this audit in accordance with generally accepted government auditing standards. The following members of the State Auditor's staff conducted the audit:

- Ray Ruiz (Project Manager)
- Shaniqua Johnson
- Gary Leach, CQA, MBA
- Janet Macdonald
- Kim McDonald
- Worth Ferguson, CPA (Quality Control Reviewer)
- Julie Ivie, CIA (Audit Manager)
- Frank N. Vito, CPA (Audit Director)

## List of Department Employees Who Received Donations

Department Employees Who Received Donations in Fiscal Year 2002			
Employee Name	Job Classification Title	Organization Name	Total Donations Received
Avant, Joanne	Manager I	Interpretation and Exhibits	\$ 138,000.00
Baker, Billy	Manager I	Dinosaur Valley State Park	4,565.88
Benn, Stephen	Program Specialist III	Las Palomas Wildlife Management Area - Valley Units	954.00
Brewer, Clay Edson	Program Specialist V	Upland Wildlife Ecology Administration	577.10
Brewer, Wesley Scott	Fish and Wildlife Technician III	Gulf Coast Conservation Association (GCCA)/Central Power and Light Company (CPL) Marine Development Center	1,000.00
Bronson, Jennifer	Natural Resources Specialist III	Director Coastal Conservation	3,000.00
Campbell, Linda	Manager I	Nongame and Urban Outreach and Promotion	25,500.00
Carmona, Oscar	Manager I	Huntsville State Park	2,104.91
Chavez, J. Ruben	Natural Resources Specialist III	Gulf Coast Conservation Association (GCCA)/Central Power and Light Company (CPL) Marine Development Center	1,000.00
Childs, George	Program Administrator IV	Fairfield Lake State Park	826.00
Clogston, Wes	Game Warden, Parks and Wildlife	Law Enforcement - Regional Office - Houston	34,960.90
Comstock, Robert	Program Administrator III	Sheldon State Park	3,000.00
Culbertson, Jan	Manager II	Rigs to Reef Program	504,419.00
Demaso, Steve	Manager II	Upland Wildlife Ecology Administration	4,000.00
Dumont, Spencer	Manager II	Inland Fisheries - District I-B - Abilene	500.00
Dunseth, David	Manager III	Coastal Fisheries - Austin	5,000.00
Erwin, D. Terry	Manager II	Hunter Education	33,604.16
Escamilla III, Leandro	Manager I	Choke Canyon State Park - Calliham Unit	3,400.00
Frazier, Bryan	Program Administrator III	Conservation License Plate Supplemental Program	6,800.00
Gonzales Jr., Roy	Program Administrator I	Fort Boggy State Park	8,000.00
Gregg, Barbara	Manager IV	Coastal Fisheries - Austin	676,500.00
Hannum, Gayle	Staff Services Officer I	Wildlife - Regional Office - Rockport	1,000.00
Harper, Sheri	Staff Services Officer I	Education - Administration	500.00
Humphreys, Doug	Manager II	Upland Wildlife Ecology Administration	67,500.00
Laughlin, Forrest	Manager V	Law Enforcement Field Operations - Austin	53,303.00
Lavell, Blair	Maintenance State Park III	Texas State Railroad State Historic Park	6,358.50
Lena, Chris	Program Administrator II	Aquatic Education	2,750.00
Martin, Dale	Program Administrator III	Monument Hill and Kreische Brewery State Historic Park	5,300.00
Mathews, Ashley Lynn	Administrative Technician II	Wildlife Expo	500.00
McCord, Joyce	Program Administrator II	Texas Freshwater Fisheries Center	25,225.00
McCray, Mark	Program Administrator IV	Lake Bob Sandlin State Park	6,150.00
McDaniel, William	Manager I	Pedernales Falls State Park	5,826.21

Department Employees Who Received Donations in Fiscal Year 2002			
Employee Name	Job Classification Title	Organization Name	Total Donations Received
McDonald, Kevin	Captain, Game Warden	Game Wardens - Region 10 District 2	\$ 12,373.50
McGough, Ginger	Staff Services Officer I	Park Operations - Regional Office - Fort Davis	2,000.00
Menchaca-Solis, Dora	Manager V	Recruitment	4,411.48
Morris, Artussee	Program Specialist III	Upper Laguna Madre Ecosystem	16,798.00
Oliver, William	Program Administrator V	Education - Administration	1,100.00
Palmer, Gary	Captain, Game Warden	Game Wardens - Region 10 District 4	6,500.00
Ruthven, Chip	Natural Resources Specialist IV	Chaparral Wildlife Management Area	1,044.90
Schooley, John	Exhibit Technician II	Fort McKavett State Historic Park	1,600.00
Schuch, Donnie	Manager II	Lyndon B. Johnson State Historic Park	5,000.00
Scroggs, Shelly	Program Administrator I	Texas Coastal Birding Trail	119,329.65
Shepherd, Russell	Park Ranger V	Lake Bob Sandlin State Park	1,467.00
Spradling, Mike	Manager II	Cedar Hill State Park	5,000.00
Stuart II, John N	Manager I	Matagorda Island State Park	1,000.00
Sudkamp, Scott David	Natural Resources Specialist III	Matador Wildlife Management Area	5,100.00
Turner, David	Program Administrator IV	Copper Breaks State Park	850.00
Vega, Robert	Manager V	Saltwater Fish Hatcheries - Administrative	3,253.00
Wagner, Matthew	Program Specialist V	Wildlife Field Operations - District 5	8,048.00
Watson, Ken	Program Administrator IV	Lake Tawakoni State Park	2,781.88
Unknown	n/a	Cooper Lake State Park	896.00
Unknown	n/a	Cooper Lake State Park	600.11
Unknown	n/a	Matagorda Island State Park	750.00
Unknown	n/a	Law Enforcement	8,000.00
Total			\$1,840,028.18
<p>Note: The Department does not have accurate information about who has participated in fund-raising activities or about the value of donations each person has received or solicited. As a result, we cannot provide assurance that the information we are required to report to the Legislature is accurate.</p>			

**Department Employees Who Received Donations in Fiscal Year 2003**

Employee Name	Job Classification Title	Organization Name	Total Donations Received
Avant, Joanne	Manager I	Interpretation and Exhibits	\$ 1,500.00
Biederman, Bruce	Captain, Game Warden	Game Warden - Region 10 District 5	10,000.00
Bontempo, Darcy	Manager V	Marketing Services	191,807.44
Brandimarte, Cynthia Ann	Program Specialist VI	Historic Sites Advisor	16,000.00
Bronson, Jennifer	Natural Resources Specialist III	Director Coastal Conservation	2,500.00
Burris, Jack	Maintenance Supervisor IV	San Jacinto Battleground State Historic Park	634.50
Campbell, Linda	Manager I	Nongame and Urban Outreach and Promotion	13,000.00
Campbell, Michelle Oden	Staff Services Officer I	Texas Freshwater Fisheries Center	38,399.44
Cantu, Ruben	Manager V	Wildlife - Regional Office - San Angelo	1,748.00
Childs, George	Program Administrator IV	Fairfield Lake State Park	12,978.48
Comstock, Robert	Program Administrator III	Sheldon State Park	10,500.00
Davis, Scott	Captain, Game Warden	Game Wardens - Region 1 District 2	700.00
Dickey, James	Administrative Technician IV	San Jacinto Battleground State Historic Park	7,000.00
Erwin, D. Terry	Manager II	Hunter Education	79,676.00
Everett, Kristen	Information Specialist III	News and Information Director	800.00
Farquhar, Bobby	Manager V	Inland Fisheries - Regional Office - San Angelo	500.00
Forshage, Allen	Manager V	Texas Freshwater Fisheries Center	6,880.00
Gallagher, James Francis	Natural Resources Specialist IV	Chaparral Wildlife Management Area	528.00
Gomez, Eileen	Administrative Technician III	Falcon State Park	1,500.00
Gonzales Jr., Rojelio	Captain, Game Warden	Game Wardens - Region 10 District 3	999.95
Good, Kevin P.	Manager I	Interpretation and Exhibits	25,154.58
Gregg, Barbara	Manager IV	Coastal Fisheries - Austin	50,000.00
Haggerty, Michelle	Program Specialist III	Nongame and Urban Outreach and Promotion	150.00
Hand, Larry	Captain, Game Warden	Game Wardens - Region 8 District 3	4,153.00
Harris, Paul	Program Administrator III	Cooper Lake State Park - South Sulphur Unit	3,084.84
Hawkins, Paula	Staff Services Officer II	Inland Fisheries - Austin	25,000.00
Kirby, Diana Maria	Program Administrator IV	Fulton Mansion State Historic Park	6,000.00
Kuykendall, Russell	Program Administrator III	State Parks	1,000.00
Lapham, Ulrike	Manager II	Infrastructure Administration	998,454.00
Lebeau, Larry	Natural Resources Specialist IV	Northeast Texas Eco System	507.75
Livengood, Nancy	Park Ranger II	Hill Country SNA - Louise Merrick Unit	11,607.00
Lynch, Albert	Captain, Game Warden	Game Wardens - Region 4 District 2	500.00
Martin, Dale	Program Administrator III	Monument Hill and Kreishe Brewery State Historic Park	3,380.00
McBride, Everett	Captain, Game Warden	Game Wardens - Region 8 District 2	526.00
McCord, Joyce	Program Administrator II	Texas Freshwater Fisheries Center	8,000.00
McCray, Mark	Program Administrator IV	Lake Bob Sandlin State Park	5,500.00
McDaniel, William	Manager I	Pedernales Falls State Park	3,000.00
McDonald, Kevin	Captain, Game Warden	Game Wardens - Region 10 District 2	34,875.15
Mesa, Rudy F.	Program Administrator IV	Falcon State Park	4,200.00
Mikulencak, Elizabeth	Administrative Technician III	Bentsen-Rio Grande Valley State Park	500.00

**Department Employees Who Received Donations in Fiscal Year 2003**

Employee Name	Job Classification Title	Organization Name	Total Donations Received
Monahan, Thomas	Manager II	Marketing Services	\$ 100,000.00
Morris, Artussee	Program Specialist III	Upper Laguna Madre Ecosystem	21,553.00
Muery, Johnnie	Captain, Game Warden	Game Wardens - Region 10 District 1	75,000.00
Nehring, Nancy	Staff Services Officer IV	State Parks Division Administration	12,640.00
Newby Jr., Hi Eastland	Manager II	Palo Duro Canyon State Park	4,259.00
Ochs, Ned	Manager I	McKinney Falls State Park	1,000.00
Ortiz, Reynaldo	Program Administrator IV	Bentsen-Rio Grande Valley State Park	500.00
Pittman, Michael	Manager II	Black Gap Wildlife Management Area	85,803.00
Rawls, William	Captain, Game Warden	Game Wardens - Region 2 District 3	1,308.71
Reeves, Stormy	Manager I	Goose Island State Park	2,200.00
Scroggs, Shelly	Program Administrator I	Texas Coastal Birding Trail	61,673.67
Shively, Jimmy	Manager II	Coastal Fisheries - Austin	2,254,353.50
Simpson, Bradley	Natural Resources Specialist IV	Gene Howe Wildlife Management Area	41,293.00
Skeen, William	Lieutenant, Game Warden	Law Enforcement - Regional Office - Houston	85,228.80
Spain, Bob	Manager V	Director Resource Conservation	1,044.00
Stuart II, John	Manager I	Matagorda Island State Park	35,000.00
Triebes, Scott	Program Administrator IV	San Jacinto Battleground State Historic Park	1,000.00
True, Chris Andrew	Manager II	Ray Roberts Lake State Park - Isle Du Bois Unit	1,300.00
Turner, David	Program Administrator IV	Copper Breaks State Park	2,138.00
Vega, Robert	Manager V	Saltwater Fish Hatcheries - Administrative	5,000.00
Wagner, Matthew	Program Specialist V	Wildlife Field Operations - District 5	3,108.00
Wilson, Charles Howard	Training Specialist III	Hunter Education	1,800.00
Unknown	n/a	Franklin Mountains State Park	500.00
Unknown	n/a	C. J. Kelly Park Pond	500.00
<b>Total</b>			<b>\$4,381,446.81</b>
<p>Note: The Department does not have accurate information about who has participated in fund-raising activities or about the value of donations each person has received or solicited. As a result, we cannot provide assurance that the information we are required to report to the Legislature is accurate.</p>			

## Profit and Loss Statement for the 2002 Texas Wildlife Expo

The Department did not have a single, complete report of the Expos' costs. Therefore, we compiled a profit and loss statement for the 2002 Expo. This Expo lost \$760,646.

2002 Wildlife Expo Profit and Loss Statement (May 2002 through April 2003)		
<b>Income Reported by the Parks and Wildlife Foundation</b>		
Banquet	\$	65,300.00
Exhibitor Fees		59,860.00
Sponsorships		318,676.85
All Other Income		32,623.80
<b>Total Income</b>		<b>\$476,460.65</b>
<b>Expenses</b>		
<b>Reported by the Parks and Wildlife Foundation:</b>		
Advertising Expenses	\$	64,938.15
Banquet Expenses		48,954.92
Rental Expenses		88,168.00
All Other Foundation Expenses		229,224.92
<b>Subtotal - Foundation Expenses</b>	<b>\$</b>	<b>431,285.99</b>
<b>Incurred by the Department:</b>		
Printing, Reproduction, Publications	\$	15,204.75
Salaries		700,321.99
Travel - Department Employees		42,218.72
Vehicle Expenses		16,580.97
All Other Department Expenses		31,494.41
<b>Subtotal - Department Expenses</b>	<b>\$</b>	<b>805,820.84</b>
<b>Total Expenses</b>		<b>\$1,237,106.83</b>
<b>Net Loss</b>		<b>\$(760,646.18)</b>
<p>Note: This information is unaudited. No assurances are provided about the accuracy of this statement. In addition, \$203,173 in in-kind donations are not included in the above profit and loss statement because the associated income and expense amounts would have offset each other; therefore, the net loss would still have been \$(760,646.18).</p> <p>Source: Parks and Wildlife Foundation Profit and Loss Statements, and Parks and Wildlife Department Expo Expense Data Files</p>		

## ***Distribution Information***

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### **Legislative Audit Committee**

The Honorable David Dewhurst, Lieutenant Governor, Joint Chair

The Honorable Tom Craddick, Speaker of the House, Joint Chair

Chair of the Senate Finance Committee

The Honorable Thomas "Tommy" Williams, Member, Texas Senate

The Honorable Talmadge Heflin, House Appropriations Committee

The Honorable Ron Wilson, House Ways and Means Committee

### **Office of the Governor**

The Honorable Rick Perry, Governor

### **Parks and Wildlife Commission**

Mr. Joseph B. C. Fitzsimons, Chairman

Mr. J. Robert Brown, Member

Mr. Al Henry, Member

Mr. Ned S. Holmes, Member

Mr. Peter M. Holt, Member

Mr. Philip Montgomery, Member

Mr. John D. Parker, Member

Mr. Donato D. Ramos, Member

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Mr. Lee Marshall Bass, Chairman-Emeritus

### **Parks and Wildlife Department**

Mr. Robert L. Cook, Executive Director