

STATE OF WEST VIRGINIA
REPORT
OF

WEST VIRGINIA DEPARTMENT OF NATURAL RESOURCES
HUNTING AND FISHING LICENSE HOLDERS
FOR THE
YEAR ENDED DECEMBER 31, 1985



OFFICE OF LEGISLATIVE AUDITOR

CAPITOL BUILDING

CHARLESTON WEST VIRGINIA

WEST VIRGINIA DEPARTMENT OF NATURAL RESOURCES
SPECIAL REPORT
OF
HUNTING AND FISHING LICENSE HOLDERS
FOR THE
YEAR ENDED DECEMBER 31, 1985



LEGISLATIVE AUDITOR

CHARLESTON

The Honorable Encil Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

In compliance with your instructions we have examined the Schedule of Hunting and Fishing License Holders of the Department of Natural Resources.

This special report covers the year ended December 31, 1985, and the results of this examination are set forth on the following pages of this report.

Respectfully submitted,

Thedford L. Shanklin
Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

TLS/nkk

WEST VIRGINIA DEPARTMENT OF NATURAL RESOURCES
SPECIAL REPORT OF HUNTING AND FISHING LICENSE HOLDERS
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WEST VIRGINIA DEPARTMENT OF NATURAL RESOURCES
SPECIAL REPORT OF HUNTING AND FISHING LICENSE HOLDERS
GENERAL REMARKS

INTRODUCTION

We have completed a review of the West Virginia Department of Natural Resources, Schedule of Hunting and Fishing License Holders for the year ended December 31, 1985. The scope of our review consisted of selected testing of agents' sales and remittances and establishing the overall reasonableness of the West Virginia Department of Natural Resources, Schedule of Hunting and Fishing License Holders for the year ended December 31, 1985.

AREAS OF NONCOMPLIANCE

The sale of hunting and fishing licenses is generally governed by Chapter 20, Article 2 of the West Virginia Code. We tested applicable sections of the above plus general and State regulations and other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. The results of our review are listed below.

Accounts Receivable

We noted the Department of Natural Resources has a total accounts receivable of \$41,829.50 resulting from sales of 1985 hunting and fishing licenses. Chapter 20, Article 2, Section 34 of the West Virginia Code, as amended, states, "All persons in this State who receive money for licenses or permits required by this chapter shall, on the first day of each month, pay over to the Director all moneys so collected by them during the preceding month." The existence of outstanding accounts receivable results in violation of Chapter 20, Article 2, Section 34 of the West Virginia Code, as amended.

However, we noted the receivables amount to less than one percent of the total dollar value of the 1985 sales of hunting and fishing licenses. In light of this fact, it is our opinion that the Department of Natural

Resources has complied with the provisions of the West Virginia Code governing the collection of sales agent's remittances. The Department of Natural Resources plans to collect the outstanding accounts receivable from the respective bonding companies or agents.

AUDITORS' OPINION

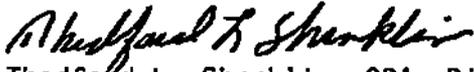
The Honorable Encil Bailey
Legislative Auditor
State Capitol - West Wing
Charleston, West Virginia

Sir:

We have examined the Schedule of 1985 Hunting and Fishing License Holders of the Department of Natural Resources for the year ended December 31, 1985. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the schedule of license holders referred to above presents fairly the hunting and fishing license holders for the State of West Virginia for the year ended December 31, 1985.

Respectfully submitted,


Thedford L. Shanklin, CPA, Director
Legislative Postaudit Division

December 1, 1986

Auditors: Michael E. Sizemore, CPA, Supervisor
M. Douglas Jones

WEST VIRGINIA DEPARTMENT OF NATURAL RESOURCES
SPECIAL REPORT OF HUNTING AND FISHING LICENSE HOLDERS
SCHEDULE OF HUNTING AND FISHING LICENSE HOLDERS
YEAR ENDED DECEMBER 31, 1985

Hunting Licenses:	
Resident Hunting and Fishing	115,955 ^{1/}
Resident Hunting	148,057
Non-Resident Hunting	44,834
Non-Resident Small Game Hunting (6 days)	3,475
	312,321
	x .998 ^{2/}
Total Hunting License Holders	311,696
Fishing Licenses:	
Resident Hunting and Fishing	115,955 ^{1/}
Resident Fishing	137,464
Non-Resident Fishing	10,701
Non-Resident Tourist Fishing (6 days)	25,262
State Park and Forest Fishing (7 days)	529
State Park and Forest Fishing Permit (7 days)	361
	290,272
	x .998 ^{2/}
Total Fishing License Holders	289,691

^{1/} These are combined license holders; therefore, they are included in both hunting and fishing.

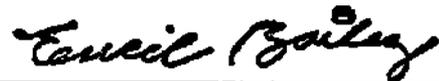
^{2/} The factor of .998 assumes that .002 of license holders have purchased a second license rather than to apply for a duplicate license.

STATE OF WEST VIRGINIA

OFFICE OF LEGISLATIVE AUDITOR, TO WIT:

I, Encil Bailey, Legislative Auditor, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

Given under my hand this 13th day of January,
1987.



Encil Bailey, Legislative Auditor

Copy forwarded to the Commissioner of the Department of Finance and Administration to be filed as a public record. Five copies forwarded to the Department of Natural Resources; one each to the Governor; Attorney General; and, State Auditor.