

The December 2021 Arizona Game and Fish Commission performance audit found that the Arizona Game and Fish Department (Department) spent Heritage Fund monies in accordance with statute but did not consider some Heritage Fund operations and maintenance expenses for compliance with statutory limit, increasing risk that these monies would be unavailable for their intended purpose. The Department's status in implementing the recommendations is as follows:

Status of 2 recommendations

Implemented: 2

Unless otherwise directed by the Joint Legislative Audit Committee, this report concludes our follow-up work on the Department's efforts to implement the recommendations from the December 2021 report.

Finding 1: Department did not consider some Heritage Fund operations and maintenance expenses for compliance with statutory limit, increasing risk that those monies would be unavailable for intended purpose

1. Develop and implement internal controls to monitor all IIAPM O&M expenses of Heritage Fund acquired properties.

Implemented at 6 months

2. Ensure that not more than 20 percent of the IIAPM monies are used for O&M expenses, including infrastructure, of Heritage Fund acquired properties.

Implemented at 6 months