

Why We Conducted This Work

We performed certain procedures at the Department of Natural Resources (DNR) to evaluate certain controls DNR uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2020, through June 30, 2022.

What We Found

- For the second consecutive engagement, DNR did not effectively coordinate with the Office of Technology Services to have adequate Continuity of Operations Planning for each of its offices. Although DNR has improved its existing plans since last engagement, the plans still lacked complete information in certain areas.

Furthermore, although DNR states that it prepares by meeting about the plans' anticipated execution, there is no recent documented evidence of its testing. Additionally, older documentation indicates that the emphasis of its meetings is on hurricane preparedness but not on other emergency events. Inadequate documentation and testing may lead to unsuccessful plan execution should an unexpected incident occur.

- We scheduled fiscal year 2022 expenditures by category for informational purposes. DNR's expenditures for fiscal year 2022 totaled approximately \$52.4 million, with 61% of those expenditures related to personnel services.

**Fiscal Year 2022
Expenditures
Total - \$52,392,647**

Source: Prepared by legislative auditor's staff using system-generated reports

