



Office of the Washington State Auditor  
Pat McCarthy

## Accountability Audit Report

# Department of Fish and Wildlife

For the period July 1, 2024 through June 30, 2025

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**Office of the Washington State Auditor  
Pat McCarthy**

May 26, 2026

Kelly Susewind  
Director  
Department of Fish and Wildlife  
Olympia, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Department operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the Department's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

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# AUDIT RESULTS

## Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, Department operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

## About the audit

This report contains the results of our independent accountability audit of the Department of Fish and Wildlife from July 1, 2024 through June 30, 2025.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.310, which requires the Office of the Washington State Auditor to examine the financial affairs of all state agencies. Our audit involved obtaining evidence about the Department's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended June 30, 2025, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Purchase card monitoring system implementation
- Use of purchase cards
- Firearm security and accountability
- Special hunt permit draws
- Vendor payments
- Game Farms – licensing and monitoring of game preserves
- Open public meetings – compliance with minutes, meetings and executive session requirements



State of Washington

DEPARTMENT OF FISH AND WILDLIFE

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### Department of Fish and Wildlife July 1, 2024 through June 30, 2025

This schedule presents the status of findings reported in prior audit periods.

<b>Audit Period:</b> July 1, 2023, through June 30, 2024	<b>Report Ref. No.:</b> 1037864	<b>Finding Ref. No.:</b> 2024-001
<b>Finding Caption:</b> The Department of Fish and Wildlife did not have adequate internal controls over and did not comply with state and Department fuel card policies.		
<b>Background:</b> The Department’s Fiscal Office relied on management to review fuel card transaction reports and detect any violations of Department policies. It did not perform an independent review of the data. In addition, management was not aware of the DES requirement to obtain signed card user agreements for all Department staff with access to fuel cards. In some cases, the Department permitted employees to acknowledge having read the Department’s fuel card policies through email communication. The Department said that Fleet Credit Card attestations were completed during a comprehensive evaluation of fleet cards during Spring 2020. The Department also said that due to COVID-19 protocols and employees conducting remote work, the Department elected to accept email confirmations of employees’ acknowledgement of fuel card policies and procedures rather than require employees to have signed attestations.		
<b>Status of Corrective Action: (check one)</b> <input type="checkbox"/> Fully Corrected <input checked="" type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
<b>Corrective Action Taken:</b> <i>In response to the audit finding, the Department will strengthen internal controls related to card user agreements. This includes: Ensuring all employees who are assigned fleet cards and/or fleet card personal identification numbers have read and signed the required user agreements. (The work is currently in progress and is expected to be completed by October 31, 2025.) Retaining signed user agreements in accordance with the Department of Enterprise Services (DES) requirements.</i>		

*Reviewing and updating all card user agreements every two years to ensure they remain current for staff with access to fleet cards, as required by DES policy. The process is automated; however, management will also monitor to ensure no staff exceed the two-year requirement.*

*Management review of fuel card transactions is accomplished through monthly budgetary reviews, required mileage reporting, and the agency-wide publication of fuel transaction data via SharePoint. The Department will continue to follow established processes to comprehensively monitor and manage fleet card activities.*

<b>Audit Period:</b> July 1, 2023, through June 30, 2024	<b>Report Ref. No.:</b> 1037864	<b>Finding Ref. No.:</b> 2024-002
<b>Finding Caption:</b> The Department of Fish and Wildlife did not have adequate internal controls over and did not comply with state regulations for conducting auctions and raffles for wildlife hunts.		
<b>Background:</b> Management said it chose not to retain certified mail receipts to demonstrate the Department notified the raffle winners in writing, as required by state regulations. Program management did not thoroughly review proposals to ensure the proposals met all requirements before executing contracts. In addition, program management did not adequately monitor auctions to ensure the results were properly communicated to the participants. They also failed to monitor the organizations conducting the auctions to ensure they paid out auction revenues on time, and did not ensure payment was received according to state regulations and contractual requirements.		
<b>Status of Corrective Action: (check one)</b> <input type="checkbox"/> Fully Corrected <input checked="" type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
<b>Corrective Action Taken:</b> <p><i>The Department does not agree with the audit conclusion that there are inadequate internal controls for conducting auctions and raffles for wildlife hunts. The Department has verified that all identified revenue was received in full and that opportunities were appropriately provided to the intended individuals. The Department maintains that its current controls are effective; however, to further demonstrate transparency and accountability, documentation will be maintained in a centralized location.</i></p> <p><i>To strengthen program administration and to align regulatory language with operational needs, the Department will initiate a rulemaking process to revise the Washington Administrative Code (WAC) 220-412-040, Washington raffle hunts, and WAC 220-412-060, Washington auction hunts.</i></p> <p><i>Revising these rules will eliminate overly prescriptive requirements for solicitation and alternate selection, allowing the Department to maintain fairness and transparency while enhancing operational flexibility. The revised WACs will focus on core regulatory requirements, with administrative processes managed through internal policy or contractual terms, as appropriate.</i></p> <p><i>The Department determined that, although the agreement specifying the percentage of the non-profit organizations' retained revenue was not formalized, all auction revenues were properly remitted to the state.</i></p>		

## RELATED REPORTS

### **Financial**

We perform an annual audit of the statewide basic financial statements, as required by state law (RCW 43.09.310). Our opinion on these financial statements is included in the Annual Comprehensive Financial Report (ACFR). The ACFR reflects the financial activities of all funds, organizations, agencies, departments and offices that are part of the state's reporting entity. The results of that audit are published in a report issued by the Office of Financial Management in December of each year and can be found at [www.ofm.wa.gov](http://www.ofm.wa.gov).

### **Federal programs**

In accordance with the Single Audit Act, we annually audit major federal programs administered by the state of Washington. Rather than perform a single audit of each agency, we audit the state as a whole. The results of that audit are published in a report issued by the Office of Financial Management and our Office each year.

## INFORMATION ABOUT THE DEPARTMENT

The Department of Fish and Wildlife was established by the state Legislature in 1994 and is dedicated to preserving, protecting, and perpetuating the state's fish, wildlife, and ecosystems while providing sustainable fish and wildlife recreational and commercial opportunities.

Department policy is established under the guidance of the Washington Fish and Wildlife Commission, which consists of nine citizen members appointed by the Governor to serve six-year terms. Department operations are led by a director appointed by the Commission, as well as an Executive Management Team.

The Department is headquartered in Olympia and operates six regional offices and 206 field offices throughout the state. In fiscal year 2025, the Department collected approximately \$51 million in revenues from hunting and fishing licenses, and approximately \$9 million from commercial and other license types. The Department employs approximately 2,400 full- and part-time staff and collaborates with volunteers who contribute over 48,000 hours annually to fish and wildlife conservation efforts. The Department's operating budget for the 2023–2025 biennium was approximately \$720 million.

### Contact information related to this report

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*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Department of Fish and Wildlife at <https://portal.sao.wa.gov//ReportSearch>.

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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