

Fiscal Section and Internal Auditor

At its meeting September 13, 1937, the new Commission got a report from Acting Director J. Frank Ramsey that it had a balance of \$15,423.97 and outstanding bills of \$17,769.59. The figures had been supplied by Chief Clerk Montie C. Glover, who represented the section of Budgets and Accounts. This was a holdover from the old Fish and Game Department where Glover had been chief clerk since 1933. A central Missouri native, Glover was born at Eugene, was a graduate of Pasadena Junior College in California, and had previous experience as a bank cashier. He was retained when the Conservation Commission came into being, though his services were shared with the State Park Board until 1943.

Prior to 1937, the amount of funding for the Fish and Game Department from sportsmen's fees depended on how much the legislature saw fit to appropriate. The legislature also stipulated how much could be spent on each function of the Department. Any unexpended funds reverted to the general revenue fund. In addition, from 1925 through 1936, the legislature had appropriated twenty-five percent of the annual revenue of the Department for the purchase and maintenance of state parks, and 12.6 percent of the cost of each license sold was retained by the county clerks as a handling fee.

Passage of Amendment 4 creating the Conservation Commission stabilized the financial situation and stopped diversion of hunters and fishermen's fees to other purposes. Unexpended monies would not go to general revenue, but be retained in the conservation fund. The twenty-five percent drain to state parks was halted (parks operated under a patronage system until the General Assembly created a bi-partisan State Park Board in 1953), and the clerk's fees were added to the cost of the license.



Montie Clover had been chief clerk of the old Fish and Game Department since 1933. The new Department retained him as head of the Budgets and Accounts Section, a position he held until his retirement in 1963.

The change-over from the old Fish and Game Department required a preliminary period of retrenchment to clear up indebtedness and permit building up an operating reserve. The Department was brought to a normal operating basis by July, 1938.

In the first biennium Glover added a permit clerk to his staff, Reed Frisbie, and a bookkeeper, Dolly Musick.¹ The staff grew and in 1942 added a purchasing agent. This staff performed the bookkeeping and payroll functions and coordinated purchasing for the Department. Much of the purchasing was actually done by field personnel and bills were submitted to the chief clerk for processing.

¹ Fiscal chiefs over the years have been Montie C. Clover (1933-1937) (1937-1963), Vernon E. Sievert (1963-1977) and Aaron R. Chapman since 1977.

Bookkeeping was performed manually.

In 1948, the section was renamed the Fiscal Division. Over the years fiscal affairs had become much more complex. Many new and expanded state and federal laws and programs were initiated affecting the Department. To handle these matters, the Fiscal Division organized the following units: purchasing,

accounts payable, accounts receivable, general and budget accounting, payroll and internal audit. Additional duties included the responsibility for Department inventories, surplus property disposal, and payroll deductions for OASHDI,² the state employee retirement program and savings bonds. The staff consisted of eleven persons in 1948, and fiscal proce-

No. 44407

Resident Hunter's License

FOR THE STATE OF MISSOURI.


STATE OF MISSOURI, County of *Washington*

KNOW ALL MEN BY THESE PRESENTS, That whereas *Wiatt Richeson* a resident of the State of Missouri, who describes himself in application as a person *15* years old, with *Blue Hair Brown* eyes, and that he can write his name, whose postoffice address is *Yorktown* has duly made application before me, the undersigned county clerk, for hunter's license as required by law, and paid the sum of \$1.00 for license and 15c clerk fee's for issuance thereof.

Now, therefore I the undersigned clerk certify that *Wiatt Richeson* is duly authorized hereby to hunt in any county in the State of Missouri, subject to the regulations and restrictions provided by law for killing game in open season, for the term of one year from the *10th* day of *July*, 1905 I further certify the said *Wiatt Richeson* has affixed his signature on the margin hereof.

IN TESTIMONY WHEREOF, I *Jno O Long* Clerk of the County Court of *Washington* County, have hereto set my hand and affixed the seal of said Court at my office in the city of *Wotrossi* on this *5th* day of *July*, 1905

By *Jno O Long* Co. Clk



The hunting license of fifteen-year-old Wiatt Richeson was issued in 1905. In 1937, sales of hunting and fishing licenses accounted for \$381,962 of the young Department's \$398,451 revenue.

² Old Age and Survivors Health and Disability Insurance.

dures were becoming automated as rapidly as possible in an effort to keep pace with the increasing workload.

At first, over eighty percent of the Department's funds were derived from hunting and fishing permits. The first significant change in funding was the advent of federal aid programs for wildlife, fisheries and forestry. In addition to the Pittman-Robertson and Dingell-Johnson Acts which provided funds for wildlife and fisheries programs, there were four other sources—one state and three federal-of supplementary funds for special purposes. The Clarke-McNary Act of 1924 provided cooperative funds on a matching basis from fifty to seventy-five percent to assist in fire protection, seedling tree production and watershed protection. The Missouri Cooperative Forest Management Act of 1946 made provisions for general revenue funds for forestry purposes. The Commercial Fisheries Research and Development Act of 1964 made provisions for the promotion of state commercial fisheries research and development projects, and the Land and Water Conservation Fund Act of 1965 provided funds for the acquisition and development of outdoor recreational facilities on a fifty percent matching basis.

In the first year of the Department's existence, hunting and fishing license sales amounted to \$381,962 of the total income of \$398,451. Nearly \$10,000 more came from other permits and the remainder of the year's income was made up of a federal forestry grant of \$6,263 and money from miscellaneous sources.

Ten years later, the other sources of income became more important, but permit receipts still carried the load. The total income for 1947 was \$1,507,501—the federal forestry grant had risen to \$94,190, and modern forestry programs were getting a regular state appropriation that totaled \$200,000.

Meanwhile, new permits were created, some of them the result of successful restoration projects such as deer and turkey. Hunting and fishing permit sales for fiscal year 1966-67, amounted to \$4,419,691 of the \$8 million total income. Included were new permits for deer hunting (established in 1944), turkey hunting (1960), commercial

fishing and bait (1940), managed shooting areas (1958), and fees and permits on Department areas (begun in 1949). Other new permits include annual trout fishing permits, waterfowl stamps and various miscellaneous permits, each representing an added public service.



The first trout stamp, painted by Charles Schwartz, was adopted in 1969. Permit receipts continued to bear the bulk of the budget burden until the conservation sales tax went into effect in 1977.

From 1967 through 1977, permit sales revenue continued to be the major source of funding for Department programs. The collection of the one-eighth of one percent conservation sales tax began July 1, 1977, and has been the major funding source since that time. Revenue from the sale of hunting and fishing permits continues to be a strong number two source, despite a number of groups, such as senior citizens, who are now allowed to hunt and fish without buying a permit. Federal reimbursements are a distant third among funding sources. The funding of certain forestry programs from the general revenue was discontinued in fiscal year 1978, and with legislative and constitutional changes the payments to counties under the forest cropland program were shifted from general revenue to the Conservation Commission fund.

The Missouri Department of Revenue collects the conservation sales tax, along with all other state and local sales taxes, and deposits the money in the state treasurer's bank accounts to the credit of the conservation fund. All other revenues of the Department are reported to the Fiscal Section where they

are transmitted to the state treasurer through the Department of Revenue for deposit to the credit of the conservation fund.

From its inception until 1958, the Department, under constitutional authority, had received lump sum appropriations from the legislature. In 1957, the state's budget process was modernized and overhauled and the Department, along with other state departments, was asked to submit future budgets detailing needs for personal services, additions, repairs and replacements, and operations. Lump sum appropriations for capital improvements are allowed the Department.

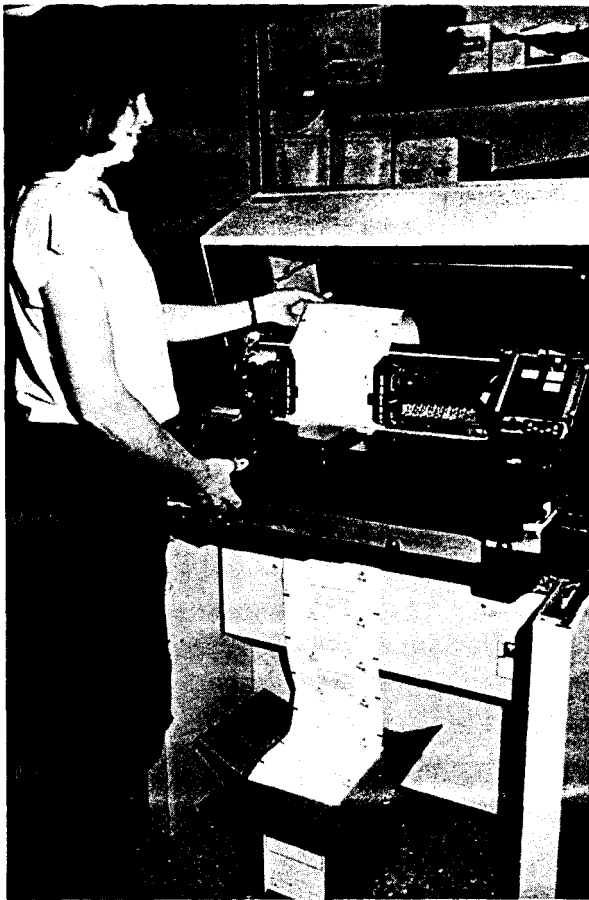
Even though line item budgets were submitted to the executive and legislative branches, no substantive changes resulted in the Department's expenditure of funds. No attempt was made by the executive branch to control Department expenditures until July, 1966, when Commission-approved salary increases were rejected for payment by the state comptroller, on the grounds that they had not been specifically allowed in the budget as recommended by the governor and passed by the legislature.



Aaron Chapman was hired to head the Fiscal Section in 1977, replacing Vernon Sievert who became internal auditor.



Keeping track of \$70 million budget and a payroll of over 1,000 permanent employees engages the skills thirty-nine Fiscal staffers.



Fiscal Section sends out over 150,000 special deer permits each year. Computer Operator Mary Ann Ashworth, above, monitors the printing of the permits in 1984.

An attorney general's opinion, rendered in 1967, exempted the Conservation Department and other constitutional agencies from this type of control. The interpretation conveyed was that the Commission has the authority to spend its funds as it deems prudent, as long as it does not exceed the amount provided in the various appropriation categories. This is probably the most significant confirmation of the Commission's fiscal integrity ever rendered.

The Department presently receives two appropriations each fiscal year. One appropriation is for salaries, equipment and general operating expenses, the other for capital improvement projects such as land acquisition, construction of community lakes, river ac-

cesses and major building improvements.

The Department, through the Fiscal Section, maintains constant liaison with the Commissioner of Administration and all divisions of the Office of Administration. Liaison is also maintained with the state treasurer's office, legislative fiscal officer, state auditor, the Department of Revenue and the director of the Inter-Agency Council, along with other concerned state officials and agencies.

Fiscal Section works closely with the state budget office in submitting the Department's appropriation requests. A good working relationship is maintained with the Division of Purchasing. Most purchases are for field personnel and public use areas and there are times when emergencies arise which require prompt action and occasional departure from regular procedures. The Department benefits particularly from effective liaison with this office. The same liaison is maintained with the Divisions of Accounting and Electronic Data Processing Coordination units, to effect accurate payroll and accounting procedures.

Fiscal Section, reflecting the increasing complexities of fish, wildlife and forestry programs and the monetary demands of the times, is now completely automated, using computers where entries were once made by hand in old ledgers. The assignment of many new programs has forced major growth in fiscal affairs. Where once the section was composed of three persons handling less than half a million dollars, it now has thirty-nine employees handling a budget nearing \$70 million.

In 1977, with the advent of a vast expansion of Department programs under the Design for Conservation, Director Carl Noren felt that careful review of those programs would be vital. The Department had been audited regularly by the state auditor's office, but to obviate any hint of scandal, and to insure that new programs were reviewed carefully by independent and objective analysis and appraisal, an internal auditor's position was desirable. The Commission created the internal auditor post in 1977, and Vernon E. Sievert was assigned to it. Sievert, with a background that included services for Westinghouse, General Motors and the University of Missouri, replaced Montie Glover as fiscal



Vernon E. Sievert became the Department's second Fiscal chief, replacing Montie Glower in 1963. Sievert later became the Department's first internal auditor.

chief when he retired in 1963.

Assigned specifically to the director, the internal auditor's job is to review operations within the Department at appropriate intervals to determine whether the divisions or sections are efficiently carrying out their functions of



Robbie B. Briscoe has served as internal auditor since Sievert's retirement in 1981.

planning, accounting, custody and control in accordance with management instructions, policies and procedures and in a manner consistent with the Department's objectives.

When Sievert retired in 1981, Robbie B. Briscoe took over the internal auditor's position.

Income: 1937-1986, by 10-year Intervals

Source	Year first in effect (1937 and after)	Income for Fiscal Year Ending June 30					
		(Calendar Year 1937)	1947	1957	1967	1977	1986
Fishing Permits	19371	36%	44%	58%	60%	51%	60%
Hunting Permits	19401		10%	23%	22%	19%	10%
Comb. Hunt and Fish.	19371	64%	46%	19%	18%	30%	30%
Total H and F Sales	1937	381,962.50	1,215,085.34	2,325,598.87	4,419,691.05	6,963,047	9,049,880
Trout tags	1937	1,005.00	15,547.50	91,318.00	279,855.00	585,811	680,653
Deer tags	1944		45,009.00	255,925.00	776,460.00	2,079,440	3,565,958
Turkey tags	1960				33,150.00	274,470	1,037,069
Area permits and fees	1949			97,361.57	336,062.47	342,744	279,128
Commercial:							
Fur dealers, buyers.	1937	6,100.00	11,440.00	6,025.00	4,250.00		
Fishing and bait	1940		15,998.00	39,690.00	35,320.00	1 0 7, 2 4 5	1 3 3, 0 9 4
Shooting areas.	1958				3,800.00		
Misc permits*	1937	2,205.00	16,470.63	89,682.58	58,635.30	(With Commercial)	
Tree, timber sales.	1937	163.50	8,563.70	42,770.37	80,801.21	3 0 8, 9 1 2	5 0, 5 9 8
Publication, film sales	1939		42.68	13,039.10	26,923.58	82,528	187,681
Mining leases.	1959				12,477.76	15,370	23,409
Federal reimbursements	1939 prob. mainly game		17,597.832				
Game	1939			221,245.99	419,844.97	2,331,658	2,685,772
Fisheries	1951			111,502.46	344,803.51	768,018	1,187,697
Forestry	1937	6,263.20	94,190.10	242,286.85	502,990.61	1,045,371	508,523
Gen. revenue grants,							
Forestry	1946		200,000.00	225,102.53	594,189.00	1,279,894	0
Miscellaneous income**	1937	752.59	67,556.46	34,012.17	43,232.99	1,039,023	2,406,690
Totals		398,451.79	1,707,501.24	3,795,560.49	7,939,337.45	17,223,531	22,296,152
						1/8 Conservation Tax	45,320,131
							67,616,283

* Hobby, Field Trial, Taxidermist, Wildlife Breeder, Guide, Dog Training, etc.

** 1947 — Sale of Depts. Cars \$ 21,231.64

Contribution to Weldon Spring \$ 17,500.00

Sale of Property \$ 19,803.51

1 Reflects the percentage as it relates to total Hunting and Fishing Permit Sales.

2 Only listed as federal aid reimbursement not broken down between divisions. Represents the amount received during these fiscal years, not necessarily the amount earned.