



**WISCONSIN LEGISLATIVE AUDIT BUREAU  
LETTER OF TRANSMITTAL**

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January 25, 2002

Senator Gary R. George and  
Representative Joseph K. Leibham, Co-chairpersons  
Joint Legislative Audit Committee  
State Capitol  
Madison, Wisconsin 53702

Dear Senator George and Representative Leibham:

We have completed work at the Department of Tourism to meet our audit requirements under s. 13.94, Wis. Stats. The primary focus of our audit was to review the Department's fiscal operations and administrative activities to ensure these activities are effectively managed, well controlled, and in compliance with statutory requirements.

The Department is responsible for promoting the State of Wisconsin, fulfilling tourists' requests for information, assisting local communities in their promotional activities, and establishing a positive image for the state. It also provides centralized administrative services to four attached boards. The Department's operations are funded with a combination of general purpose revenue (GPR) and program revenue (PR) from Indian gaming. In fiscal year (FY) 2000-01, the Department spent \$15.9 million to carry out its tourism activities, of which \$11.6 million was funded with GPR and \$4.3 million was funded with PR.

Overall, we found the Department has appropriate fiscal policies and procedures in place. However, we noted several areas in which fiscal management could be improved to ensure that financial transactions are properly recorded and reported, payments to grant recipients follow contract guidelines, fixed-asset inventory records are properly recorded and maintained, and the Department's information systems are properly secured. The Department agrees with the recommended improvements and has identified its plans to implement our recommendations.

We appreciate the courtesy and cooperation extended to us by the Department's staff during our audit.

Respectfully submitted,

Janice Mueller  
State Auditor

JM/DA/bm

[letter report, PDF file \(50KB\)](#)