



# Legislative Post Audit Performance Audit Report Highlights

Highlights

Kansas Department of Wildlife, Parks and Tourism:  
Evaluating a Jefferson County Land Purchase

## Report Highlights

March 2016 • R-16-002

### Summary of

#### Legislator Concerns

Legislators have expressed concern that the Kansas Department of Wildlife, Parks and Tourism (KDWPT) may not have complied with all the necessary legal requirements related to a 2014 land purchase in Jefferson County.

#### Background Information

*In 2014 KDWPT purchased more than 800 acres of land in Jefferson County for about \$1.1 million. According to KDWPT reports, the land will increase hunting, fishing, and other recreational opportunities, and will allow KDWPT to better manage any threatened and endangered species located in the area.*

*KDWPT used both state and federal funds to pay for the land. The federal Pittman-Robertson grant will be dispersed in annual installments and will reimburse 75% of the \$1.1 million purchasing cost for the Jefferson County land by 2018. KDWPT will use state wildlife funds to pay for the remaining 25% of the purchasing cost.*

### **QUESTION 1:** *Did the Kansas Department of Wildlife, Parks and Tourism Comply with All Legal Requirements in its 2014 Land Purchase in Jefferson County?*

- We identified several state legal requirements the Kansas Department of Wildlife, Parks and Tourism (KDWPT) needed to comply with prior to purchasing the land in Jefferson County.
  - It needed to receive legislative approval to purchase the land, have a plan to manage the property and control noxious weeds, and agree to make payments in lieu of taxes to the county.
  - State law also required the land be acquired by June 30, 2014.
- KDWPT also needed to comply with several federal requirements in order to receive a grant to help pay for the Jefferson County land. For example, KDWPT needed to ensure appraisals of the land conformed to specific federal standards.
- KDWPT complied with most state and federal requirements related to the Jefferson County land purchase.
  - It received prior legislative approval for this purchase.
  - It agreed to pay property taxes directly to the county.
  - According to federal officials, it complied with all federal requirements.
- KDWPT did not fully meet the requirement to acquire the land by June 30, 2014.
  - KDWPT and the landowners signed the purchase agreements in May 2014.
  - However, KDWPT did not finish closing on the property until September 2014, and the deeds were not all filed until October 2014.
- Additionally, KDWPT could not demonstrate it complied with the state's requirements related to noxious weeds and management plans prior to the date of purchase.
  - It was unable to show the land was in compliance with state noxious weed laws prior to purchasing the land.
  - It was also unable to show its management and noxious weed plans were in place prior to the purchase date.
- Although KDWPT paid for all nine tracts of land, it mistakenly omitted a single 14-acre tract from the acquisition.
  - It paid about \$20,000 for a 14-acre tract of land as part of the acquisition, but never actually acquired legal ownership of the property.
  - Officials had no explanation for why the tract was included in the purchasing price but never acquired.

- KDWPT's land purchase procedures lacked guidance on how to comply with state legal requirements. For example:
  - Its procedures did not reference state statutory requirements on developing a management plan, controlling and managing noxious weeds, or making payments in lieu of taxes on exempt property.
  - Its guidance on other purchasing requirements was vague. For example, guidance on the purchasing process included the following steps: "make offer to landowner," "develop agreement," and "get title work started." That was the extent of guidance in those areas.

## **SUMMARY OF RECOMMENDATIONS**

We recommended KDWPT take action to address the issue concerning the tract of land the department paid for but never legally acquired. We also made a series of recommendations intended to strengthen KDWPT's land acquisition procedures.

## **AGENCY RESPONSE**

Agency officials generally concurred with the findings and have taken steps to implement all of our recommendations. However, KDWPT disagreed with one finding related to whether the land was purchased within the timeframe provided in statute. We considered their arguments but determined our finding remained accurate.

### **HOW DO I REQUEST AN AUDIT?**

By law, individual legislators, legislative committees, or the Governor may request an audit, but any audit work conducted by the division must be directed by the Legislative Post Audit Committee. Any legislator who would like to request an audit should contact the division directly at (785) 296-3792.

### **Legislative Division of Post Audit**

800 SW Jackson Street  
Suite 1200  
Topeka, Kansas 66612-2212  
Telephone (785) 296-3792  
Fax: (785) 296-4482  
Website:  
<http://www.kslpa.org/>

Scott Frank  
Legislative Post Auditor

For more information on this  
audit report, please contact

**Matt Etzel**  
(785) 296-3792  
Matt.Etzel@lpa.ks.gov