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## NEWS RELEASE

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FOR RELEASE \_\_\_\_\_ November 16, 2011 \_\_\_\_\_

Auditor of State David A. Vaudt today released a report on the review of the Department of Natural Resources (Department) Parks Reservation System (PRS) and the Electronic Licensing System for Iowa (ELSI). The PRS allows customers to make camping reservations at State parks and forests through the internet or a call center. The ELSI is used by retailers to issue hunting and fishing licenses. The review covered the period July 1, 2006 through June 30, 2011 and was conducted in conjunction with the audit of the financial statements of the State of Iowa and in accordance with Chapter 11 of the *Code of Iowa* to determine if the systems are in compliance with the *Code of Iowa* and Department policies and procedures governing the systems. In addition, the review included an analysis of the fees collected compared to the costs of administering the systems.

The Conservation and Recreation Division (Division) of the Department is responsible for the campgrounds and facilities at the 90 State parks, forests and recreational areas around the State. The Division is also responsible for issuing hunting, fishing and other licenses or privileges to residents and non-residents.

Vaudt reported the Department is not performing necessary reconciliations for either system to ensure the fees collected are properly deposited and reconcile to the amounts recorded as issued by the contractors who administer the systems for the Department.

Vaudt also reported the administrative fees charged by the Department are not sufficient to cover the costs of administering the PRS and the ELSI. For the period July 1, 2006 through June 30, 2010, Vaudt reported the cost of administering the PRS exceeded fees collected by \$206,033 while the cost of administering the ELSI exceeded fees collected by \$3,595,635. Vaudt also reported writing fees to be charged for issuing hunting and fishing licenses in accordance with section 483A.10 of the *Code of Iowa* were not being charged by the Department. If the fees had been collected for fiscal years 2007 through 2009, they would have totaled \$1,826,235.50 and reduced the loss of administering the ELSI to \$1,769,399.50. Because sufficient administrative fees were not collected, the Department used funds from the Department's General

Fund allocation and the Conservation Fund to help support the administration of the PRS and funds from the Fish and Game Protection Fund to support the administration of the ELSI.

Vaudt also reported the Department does not perform reconciliations between the amount charged by the contractors who manage the PRS and the ELSI to the number of reservations made or the number of licenses sold in order to determine if the fees charged by the contractors are correct. Billings are based on the number of reservations made on the PRS and the number of licenses sold on the ELSI. As a result, the Department may be incorrectly billed for administrative charges by the contractors.

Vaudt recommended the Department implement procedures to improve internal controls over the following:

- Billing - the Department should implement procedures to ensure billings from the contractors are supported and can be reconciled to underlying records, such as the number of reservations made and the number of licenses sold.
- Cost Analysis – the Department should evaluate the administrative fees charged and determine if the fees cover the cost of administering the systems.
- Writing fees – the Department should work with the General Assembly to clarify how the writing fees are to be charged and eliminate conflicting language in the *Code of Iowa*.

Vaudt reported the PRS and the ELSI have been administered in accordance with requirements set forth in the *Code of Iowa* and the Department's Administrative Rules.

The Department implemented the Second Generation Parks Reservation System on February 17, 2011 and the Electronic Licensing System for Iowa 2 in June 2010. The Department is currently working on improving the reports needed to perform reconciliations of the reservations system to the amount deposited with the Department. As a result, we did not include the updated systems in our review.

The report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/0960-5420-B0P2.pdf>.

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**A REVIEW OF THE  
PARKS RESERVATION SYSTEM AND THE  
ELECTRONIC LICENSING SYSTEM FOR IOWA  
ADMINISTERED BY THE  
DEPARTMENT OF NATURAL RESOURCES**

**FOR THE PERIOD  
JULY 1, 2006 THROUGH JUNE 30, 2011**



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## Auditor's Transmittal Letter

To the Governor, Members of the General Assembly  
and the Director of the Department of Natural Resources:

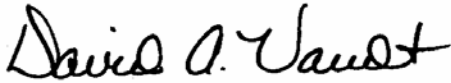
In conjunction with our audit of the financial statements of the State of Iowa and in accordance with Chapter 11 of the *Code of Iowa*, we have conducted a review of the Parks Reservation System (PRS) and the Electronic Licensing System for Iowa (ELSI) administered by the Department of Natural Resources (Department). We reviewed system activity and compliance for the period July 1, 2006 through June 30, 2011. The review was conducted to determine if the Department complied with the *Code of Iowa* and applicable administrative rules. In addition, we determined if the administrative fees charged for each system were sufficient to pay for administration of the systems. In conducting our review of the systems, we performed the following procedures:

- (1) Interviewed Department personnel and reviewed related information to obtain an understanding of the Systems, including, but not limited to, reports, contracts and internal controls over receipt collections.
- (2) Reviewed applicable sections of the *Code of Iowa* and the Iowa Administrative Code. We determined compliance with State requirements regarding administration and operation of the systems.
- (3) Evaluated the procedures used by the Department to account for reservations made and licenses sold.
- (4) Determined if the Department established adequate controls over fees received for each system.
- (5) Compared the administrative fees collected for each of the systems to the administrative costs of the system to determine if the fees collected covered the cost of administration for the period July 1, 2006 through June 20, 2010.

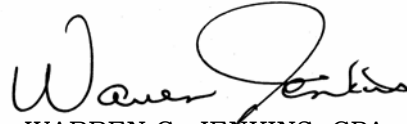
These procedures identified the administrative fees charged by the Department are not sufficient to cover the costs of administering the PRS and the ELSI. For the period July 1, 2006 through June 30, 2010 the cost of administering the PRS exceeded fees collected by \$206,033.00 while the cost of administering the ELSI exceeded the fees collected by \$3,595,635.00. In addition, ELSI writing fees established in section 483A.10 of the *Code of Iowa*, totaling \$1,826,235.50, were not collected. If these fees had been collected, the loss on the administration of the ELSI would have been reduced to \$1,769,399.50.

Based on these procedures, we have developed certain recommendations and other relevant information we believe should be considered by the Iowa Department of Natural Resources, the Governor and the General Assembly.

We extend our appreciation to the personnel of the Iowa Department of Natural Resources for the courtesy, cooperation and assistance provided to us during this review.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

July 28, 2011

## **INTRODUCTION**

Section 455A.2 of the *Code of Iowa* established the Department of Natural Resources (Department). The Department is responsible for the state parks and forests, protecting the environment and managing energy, fish, wildlife, land and water resources in the State.

The Department is administered by the Director who is appointed by Governor. The Department is overseen by 2 Commissions. The Natural Resource Commission oversees fish, wildlife, parks and forestry issues and the Environmental Protection Commission oversees environmental issues. Members of both Commissions are appointed by the Governor.

Within the Department, the Conservation and Recreation Division (Division) is responsible for the campgrounds and facilities at the 90 State parks, forests and recreational areas around the State. At the 90 State parks, forests and recreational areas, the Department offers 74 campgrounds with 5,009 campsites, 84 cabins and yurts, 25 lodges and 130 shelters. Section 461A.47 of the *Code of Iowa* states, “the Commission is hereby authorized to fix fees for camping and other special privileges which shall be in such amounts as may be determined by the Commission upon a basis of the cost of providing and reasonable value of such privileges.”

The Division implemented the Parks Reservation System (PRS) in January 2006 and established policies and procedures for making reservations at the facilities in each of the State parks, forests and recreational areas. The PRS allows customers to make reservations for campgrounds, cabins, lodges and shelters using the internet or by calling the reservation call center. The PRS allows only 50% of the available campsites to be reserved at any single State park. The remaining sites are on a first come, first served basis. The PRS does not include reservations for the cabins, lodges, campgrounds and tee times at Honey Creek Resort State Park. These reservations are made directly through Honey Creek Resort.

The Division is also responsible for the issuance of hunting, fishing and other licenses to residents and non-residents of Iowa. Section 483A.1 of the *Code of Iowa* provides, “...a person shall not fish, trap, hunt, pursue, catch, kill, take in any manner, use, have possession of, sell, or transport all or a part of any wild animal, bird, game, or fish, the protection and regulation of which is desirable for the conservation of resources of the state, without first obtaining a license for that purpose and the payment of a fee...”.

In order to issue hunting and fishing licenses, the Division uses the Electronic Licensing System for Iowa (ELSI). The ELSI provides the Department with an automated licensing system throughout the State. A license is any privilege granted by the Department, whether a permit, license, registration, pass, certificate or application to a lottery issued by either a licensing agent or the Department. Both Iowa residents and non-residents are able to purchase hunting, fishing and other licenses and privileges (licenses) through the ELSI through the internet, the call center or in person at a licensing agent. A licensing agent is a retail business, government office, including the Department and County Recorder’s Office, or other entity authorized by the Department to issue licenses pursuant to Chapter 483A of the *Code of Iowa*. The most common licensing agents are the Department, the County Recorder’s Offices and retail stores such as Scheels, Wal-Mart and other sporting goods stores.

## **SCOPE AND METHODOLOGY**

Our review of the PRS and the ELSI covers the period July 1, 2006 through June 30, 2011 and was conducted in order to determine the following:

- Whether the Division has developed controls to reconcile the fees recorded on the PRS for camping reservations and the license fees recorded on the ELSI to the amounts remitted to the Department to ensure the amount received by the Department is complete and accurate.
- Whether the administrative fees paid to contractors or retained by the licensing agents for administering the systems are correctly calculated and supported.



- Whether the administrative fees collected by the Department are sufficient to cover the costs of operating the systems.

The following sections provide a more detailed analysis of the PRS and the ELSI.

### **Parks Reservation System (PRS)**

Pursuant to Chapter 571—61.3 of the Iowa Administrative Code, the Department must establish a reservation system to accept and process reservations for camping and rental facilities in State parks, recreational areas and forests.

Fees for the cabins, campsites and lodges are set by the Department's Management Team, which consists of the State Parks Bureau Chief, Landscape Architect, Executive Officer and 6 District Supervisors. The rates are set based on the popularity of the park, square footage, age of the site, amenities offered at the park and the season. In addition, separate fees are charged for electrical, water and sewage hookups. According to Department staff we spoke with, the Management Team does not meet routinely and the rates have not changed since 2000.

Prior to February 2005, camping reservations were on a first come, first served basis. Cabins, lodges and shelter reservations were handled by employees at each individual park using a manual system. In some cases, this resulted in cabins and lodges being double booked. Campers arrived at the parks and completed a self-registration form, paid the required fee and posted a copy of the form on the campsite. During busy times, such as Memorial Day and the Fourth of July, campers living near the campground often arrived early in the week and set up a site in order to have a spot for the weekend or holiday. Campers traveling from distant locations or other states often arrived to find all the camp sites full and would be turned away.

According to Division staff we spoke with, many tourists and campers from outside the local area voiced concerns about not being able to get a site. As a result, Department officials decided to implement an on-line registration system. According to Department staff we spoke with, the objectives of the new PRS included:

- Ability to make reservations 24 hours a day, 7 days a week through PRS or through a call center.
- Ability to accept credit and debit cards and reduce the number of returned checks.
- Reduction of the amount of cash collected by the park staff.
- Increased opportunities for customers to become aware of all the amenities parks have to offer.
- Ability to guarantee a campsite without having to drive to the park to find no sites available.
- Reduction of park staff time required to reserve lodges, shelters and cabins and reduction of the fees collected at the park.
- Additional marketing opportunities to attract new customers to state parks, recreational areas and forest campgrounds.
- Additional reporting opportunities, including demographic reports.

On February 20, 2005, the Department entered into a service agreement with Iowa Interactive, LLC. The agreement was based on the original contract between Iowa Interactive and the State of Iowa for the development of various computer programs which was signed on January 1, 2004. The original contract did not define the term of the software license granted to the State.

Under the agreement, Iowa Interactive was to provide the Department with a reservations system which allows customers to reserve and pay for camp sites and cabins using an on-line reservation system. The system was to allow people to reserve a cabin or campsite for the desired length of stay and pay for the site using the on-line system. The system was also to provide the ability to cancel reservations on-line. The agreement was later modified to accommodate customers who did not have internet access and, as a result, were unable to make reservations in advance.

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## **A Review of the Parks Reservation System and the Electronic Licensing System for Iowa**

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On January 2, 2006, the service agreement was modified and required Iowa Interactive to provide a call center which allowed customers the ability to make reservations through the telephone in addition to the on-line system. Iowa Interactive contracted with Caleris for the call center. Caleris provided the call center for calendar years 2006 and 2007. On January 1, 2008, the contract was amended and the Department took over the call center and began operating the call center out of the Department's central office.

Section 11-106.11(8a) of the Iowa Administrative Code states, "agencies shall not sign self-renewing service contracts that do not have a specific ending date." In order to resolve this compliance issue, the Department (State) entered into a new contract on April 1, 2006 which granted the State a perpetual license for the System. The contract allows the Department to terminate the contract for any reason following ninety (90) days written notice.

With the PRS, customers wishing to reserve cabins, campsites, lodges and shelters have the option of making a reservation through the internet or through the call center. The Department selected up to 50% of the sites at each park to be available to be reserved through PRS. Customers using the PRS can reserve any of these pre-selected sites. The remaining sites are on a first come, first served basis. This decision was made by the Department in order to allow local residents and other campers who travel or make last minute plans a chance to camp.

Customers using the PRS on-line may make reservations 24 hours a day, seven days a week. Reservations made on-line are assessed a reservation fee of \$4.00 plus a 3.0% processing fee. Upon completing the on-line reservation process, the customer must pay the total amount due, including rental fees, using a credit or debit card.

The PRS call center is open from 8:00 a.m. to 4:30 p.m. (CST) – Monday through Friday and is closed on State holidays. Reservations made through the call center are assessed an administrative fee of \$6.00 per reservation and a 3.0% processing fee. Customers using the call center may pay by credit card, debit card, personal check, money order or camping coupons. However, reservations made within 21 days of the arrival date must be paid by credit card or debit card. Payments, including rental fees, made by personal check, money order or camping coupons must be received by the Department within 10 days after the reservation is made. If payment is not received within 10 days after the reservation is made, the reservation is voided. Prior to December 1, 2009, reservation payments paid by debit or credit card were assessed a 3.0% processing fee. This fee was not assessed to reservations paid by check, money order or camping coupons.

Cabins, campsites, shelters and lodges each have varying rental rates based on the season, the popularity of the site, square footage and amenities at each site. When the Department implemented the system, it allowed cabins to be reserved first, followed by campsites and then the lodges and shelters.

### Cabins

In January 2006, the Department began allowing cabins to be reserved through PRS using either the on-line system or the call center. Cabin reservations for May 1 through September 30 can be made up to 12 months in advance and up to 4 days prior to the arrival date. Cabin reservations for October 1 through April 30 can be made up to 12 months in advance and up to 14 days prior to the arrival date.

Cabin rental fees are dependent on whether the cabin is rented daily or weekly and the popularity of the cabin. When a cabin is rented, daily fees range from \$25.00 to \$100.00 and weekly fees range from \$150.00 to \$600.00. Parks which have cabins for rent have one or more of the following cabin styles.

- Deluxe Family Cabins - 2-story, 2-bedroom, full kitchen and bath, heating/air conditioning. It may include a stove, microwave, refrigerator, dining table and chairs, pots and pans, 2 full size beds, 2 futons, 1 twin bed and sitting chairs.

## **A Review of the Parks Reservation System and the Electronic Licensing System for Iowa**

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- Modern Family Cabins - 1 or 2 bedroom, full kitchen or kitchenette, full bath, heating/air conditioning. It may include a stove, microwave, refrigerator, dining table and chairs, pots and pans, futons, full size beds and/or twin bunks and sitting chairs.
- Studio Cabins - Open floor plan, full kitchen or kitchenette, full bath, heating/air conditioning. It may include stove or cook top, refrigerator, microwave, dining table and chairs, futons and sitting chairs.
- Basic Family Cabins - Open floor plan, kitchenette, 1/2 bath. It may include cook top, microwave, dorm-size refrigerator, dining table and chairs and bunk beds (twin and twin/full).
- Camping Cabins - Open floor plan, electricity, heating/air conditioning. No sanitary facilities but located close to campground facilities. It may include microwave, dorm-size refrigerator, dining table and chairs, futons and twin bunk beds.
- Yurts – A circular tent-like structure on a platform with electricity, no kitchenette or sanitary facilities but located close to campground facilities. It may include dining table and chairs, futon and twin bunk beds.

Deluxe family cabins, modern family cabins and studio cabins must be rented for a minimum of one week from the Friday before the Memorial Day weekend through the Thursday after Labor Day. These cabins must be rented for a minimum of two days for any other time during the year. Basic family cabins, camping cabins and yurts must be rented for a minimum of two days year-round. **Appendix 1** is a listing of the cabin and yurt rental fees.

### Campsites

Beginning in February 2006, campsites were able to be reserved through PRS using the on-line system or the call center. Campsite reservations may be made up to 3 months in advance and up to 2 days prior to the arrival date. The reservation system does not allow campsites to be reserved for the period November through March. During this time, the sites are on a first come, first served basis.

In accordance with Chapter 571—61 of the Iowa Administrative Code, the Department allows reservations for up to 50% of the total number of campsites in each individual campground on PRS. These campsites are preselected by the Department. The remaining campsites are on a first come, first served basis.

Campsite rental fees are dependent on the season and the available amenities. **Table 1** shows the daily fees for each type of site by season.

<b>Type of camp site</b>	<b>Peak Season May 1 to September 30</b>	<b>Off-Season October 1 to April 30</b>
Modern – electric/heated shower	\$ 16.00	13.00
Modern – no electric/heated shower	11.00	8.00
Modern – electric/no heated shower	16.00	11.00
Modern – no electric/no heated shower	11.00	6.00
Non-modern – electric	14.00	11.00
Non-modern – no electric	9.00	6.00
Sewer/water hook (if available)	3.00	3.00
Equestrian (if available)	3.00	3.00
Emerson Bay Campground cable hook up	2.00	2.00

## A Review of the Parks Reservation System and the Electronic Licensing System for Iowa

Campsite reservations can be made on-line or through the call center for all state parks, recreational areas and forests except Ambrose A. Call State Park in Kossuth County, Fort Defiance State Park in Emmet County and Preparation Canyon State Park in Monona County which are self-registration only. As stated previously, reservations for Honey Creek Resort cabins and campsites are made directly through Honey Creek Resort.

### Lodges/Shelters

Starting in December 2006, lodge and shelter reservations were made through the PRS call center. Reservations for lodge rentals between May 1 and September 30 may be made as early as 12 months in advance and up to 4 days prior to arrival date. Reservations between October 1 and April 30 may be made as early as 12 months in advance and up to 14 days prior to arrival. Lodging rental fees are dependent on when the lodge is rented during the week and the popularity of the lodge. The daily fee for a lodge rented Monday through Thursday range from \$20.00 to \$100.00 per day. The fee for a lodge rented from Friday through Sunday or on a holiday range from \$40.00 to \$200.00 per day.

Shelters can be rented up to 12 months in advance and up to 4 days prior to the arrival date. Rental fees are dependent on the type of shelter rented and the amenities available at the shelter. Some shelters include an enclosed kitchenette or a fireplace. The daily rental fee ranges from \$25.00 to \$75.00.

### Changes/Cancellation

Cabin, lodging and shelter reservations can be changed up to 30 days prior to the arrival date. Changes to cabin, lodging and shelter reservations must be made through the call center and are charged a \$5.00 change fee.

Changes to campsite reservations must also be made through the call center and are assessed a \$5.00 change fee. If the campsite reservation was paid by a credit or debit card, the reservation can be changed up to 4 days prior to the arrival date. If the campsite reservation was paid by check, money order or camping coupon, the reservation can be changed up to 21 days prior to the arrival date.

Additional change/cancellation fees are assessed based on when a reservation is canceled. **Table 2** provides a summary of these additional fees based on when the reservation is canceled and the type of reservation.

**Table 2**

Reservation Type	Fee Amount Forfeited			
	Up to 30 days prior	15 - 29 days prior	14 days or less prior	No Show
Cabins	None	Daily rate for 1 night	Daily rate for 2 nights	All rental fees
Campsites	None	Daily rate for 1 night	Daily rate for 2 nights	All rental fees
Lodges/Shelters - 1day	None	50% of 1 day's rental	All rental fees	All rental fees
Lodges/Shelters - Multi-day	None	1 day's rental	2 day's rental fees	All rental fees

Campers who reserved a site but do not show forfeit the entire rental fee and the Department does not assess the \$5.00 change fee since the reservation was not changed or canceled.

## A Review of the Parks Reservation System and the Electronic Licensing System for Iowa

### Contractor Payments

As previously stated, Iowa Interactive is responsible for providing the Department with a reservation application allowing for on-line reservation of sites and facilities with the ability to accept on-line payments of reservation fees and the ability to cancel reservations on-line. In addition, Iowa Interactive provides the Department with the ability to process reservations through a call center.

Each month, the Information Technology Enterprise of the Department of Administrative Services (DAS-ITE) receives an itemized invoice from Iowa Interactive for services rendered under the contract during the previous month. The itemized invoices include the billing period, the transaction count associated with each reservation type, the rate and the total amount charged for each category type. A reservation type is defined as an on-line reservation, a call center reservation, a changed reservation or a canceled reservation. Prior to January 2008, the invoice also included the additional charges from Caleris for operating the call center.

DAS-ITE is responsible for paying Iowa Interactive and then billing the Department through the DAS-ITE On-line Billing and Service Request System (e-DAS). In addition to the billing from Iowa Interactive, DAS-ITE charges a service fee per transaction which is included with the monthly billing. **Table 3** provides a summary of the fees for the period July 1, 2006 through June 30, 2010.

**Table 3**

<b>Reservation Type</b>	<b>July 2006 – June 2007</b>	<b>July 2007 – December 2007</b>	<b>January 2008 – April 2008</b>	<b>May 2008 – June 2010</b>
<u>On-line:</u>				
Iowa Interactive	\$ 1.00	1.00	1.00	1.00
DAS-ITE	1.00	1.00	1.00	NC
<u>Call center:</u>				
Iowa Interactive	1.00	1.00	1.00	1.00
Caleris	4.00	4.00	^	^
DAS-ITE	1.00	1.00	1.00	NC
<u>Changes/Cancellations:</u>				
Iowa Interactive	NC	1.00	1.00	1.00
Caleris	NC	3.00	NC	NC
DAS-ITE	NC	1.00	1.00	NC

^ - The Department took over the operations of the call center effective January 2008.

NC - No charge assessed to the Department.

As illustrated in **Table 3**, DAS-ITE did not charge the Department for any reservations, changes or cancellations between May 2008 and June 2010. Based on discussion with Department staff, DAS-ITE changed from billing \$1.00 per transaction to billing application server hosting fees and credit card processing fees separately, effective July 1, 2008.

From July 2008 to June 2009, DAS-ITE charged the Department an application server hosting fee of \$155.25 per month and an e-Payment transaction fee of \$0.17 per reservation. Between July 2009 and June 2010, the Department was charged an e-Payment transaction fee of \$0.31 per reservation and was not charged an application server hosting fee. The Department was also charged \$346.43 of application server staff consulting fees by DAS-ITE.

By reviewing the controls over the accounting for the fees charged, we determined the Department has been unable to reconcile the amount billed by the vendors to the reservations and cancellations made. As a result, the Department cannot determine it is being billed the correct amount for the services provided. Department staff we spoke with indicated the reports necessary to perform the reconciliation are not available and the vendors have been unable to develop a

## A Review of the Parks Reservation System and the Electronic Licensing System for Iowa

report which addresses the needs of the Department. Staff also stated the main focus of the system was to improve the reservation process and accounting for revenue. Charges related to the system were not the main objective of the system.

### Cost Analysis

As previously stated, the Department is allowed to charge administrative fees for reservations made through either the call center or the on-line system. These fees are charged to help offset the costs of administering the system and the fees charged by Iowa Interactive, Caleris and DAS-ITE.

For the period July 1, 2006 through June 30, 2010, the Department provided information regarding the fee revenues generated by the system and the costs associated with administering PRS. **Table 4** shows a comparison of the fees collected to the expenditures incurred for PRS. The **Table** does not include the rental fees or revenues collected at the parks.

**Table 4**

	Fiscal Year				Total
	2007	2008	2009	2010	
<b><u>Fees Collected:</u></b>					
On-line fees	\$ 92,744	107,124	120,916	130,812	451,596
Call center fees	38,940	29,448	24,186	23,658	116,232
Change/cancellation fees	13,825	17,885	15,635	19,885	67,230
3.0% processing fees	50,873	55,754	50,629	22,143	179,399
Total receipts collected	196,382	210,211	211,366	196,498	814,457
<b><u>Expenditures:</u></b>					
Payroll (estimated)	93,781	168,118	183,302	128,476	573,677
Iowa Interactive charges	29,676	39,829	37,387	40,623	147,515
DAS-ITE charges	29,676	23,715	4,100	9,937	67,428
Caleris charges	32,211	22,205	-	-	54,416
Credit card processing	30,294	32,733	30,198	34,437	127,662
Printing (estimated)	3,538	3,538	3,538	3,538	14,152
Phone charges (estimated)	-	12,500	13,320	9,820	35,640
Total expenditures	219,176	302,638	271,845	226,831	1,020,490
Expenditures in excess of fees collected	\$ (22,794)	(92,427)	(60,479)	(30,333)	(206,033)

As shown by the **Table**, the Department estimated the payroll, phone and printing costs associated with administration of the system. The Department does not track these costs. As a result, it estimated the costs based on time charged to the program by Department staff.

The increased net loss for fiscal year 2008 resulted from increased payroll costs for administering the system for the entire fiscal year. The system was available only a portion of fiscal year 2007. The decreased net loss in fiscal year 2009 resulted from the Department taking over the call center from Caleris. Even though Department payroll costs increased, the increase was offset by the elimination of the costs charged by Caleris and a decrease in charges from DAS-ITE. In 2010, the Department estimated \$30,000.00 in payroll savings as a result of using the Department's staff time more efficiently and using seasonal help instead of full time staff during the summer months.

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## **A Review of the Parks Reservation System and the Electronic Licensing System for Iowa**

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As previously stated, there is no requirement the administrative fees charged for using the system cover the costs of administering the system. Because the administrative fees collected do not cover the cost of the system, the Department is using other revenues to cover the cost of the system, including the Department's General Fund appropriation.

### Second Generation Parks Reservation System (SGPRS)

During our review of the PRS, the Department informed us they were issuing a Request for Proposal (RFP) for the Second Generation Parks Reservation System (SGPRS). The Department issued the RFP to address needed improvements to the system, including issues related to accounting. After completing the process, the Department elected to establish a contract with Active Outdoors, a part of Active Networks, Incorporated. Active Outdoors currently manages the Electronic Licensing System for Iowa.

The SGPRS was launched on February 17, 2011, subsequent to the period of our review. The system is an "off the shelf" system which only required minimal modifications in order to meet the requirements established by the Department. According to Department staff we spoke with, the major improvements relate to accounting and the accountability of money flowing through the system. In addition, reports are being developed which will allow the Department to better reconcile charges billed to the Department to actual transactions. According to staff we spoke with, reconciliations comparing the receipts recorded on the SGPRS to the amount actually deposited are not being performed.

According to the terms of the contract, the Department will be invoiced monthly by Active Outdoors for the transaction fees incurred during the previous month. The transaction fees include the ongoing maintenance, annual license fee, support fees, the cost of servicing the accounts and the cost of complying with all contractual requirements. The transaction fees will remain fixed for the initial 4 year term of the contract. If the 2 year extension is accepted, the fees will be negotiated at that time. These fees are charged to the customers of the reservation system. The transaction fees are as follows:

- Internet reservation \$ 4.00
- Internet change \$ 5.00
- Internet cancellation \$ 5.00
- Call center reservation \$ 6.00
- Call center change \$ 7.00
- Call center cancellation \$ 7.00

In addition to the above fees, the Department also pays an annual fee to Active Outdoors based on the percentage of campsites which are set aside to be reserved. Beginning January 21, 2011 and in accordance with Chapter 571—61 of the Iowa Administrative Code, the Department is able to set aside no less than 50% and up to 75% of the total number of campsites in each individual campground on PRS.

Under the contract, if the Department sets the percentage of campsites which can be set aside to be reserved at each park at 75%, the Department would pay an annual fee of \$52,000.00. The Department decided to ask each Park Ranger assigned to the parks to determine the percentage of sites to be set aside to be reserved at their park. The Park Rangers were told the number of sites which could be set aside could be between 50% and 75%. Based on the input from the Park Rangers, approximately 50% of the sites were set aside to be reserved at most of the rural and smaller parks. For the larger, more active parks, 60% to 75% of the sites were set aside to be reserved. Because the Department set the number of sites which could be reserved at 50% per location, the Department is charged an annual fee of \$75,000. If the Department had set the percentage at 75% for all parks, the expectation was the reduced annual fee paid by the Department would have been made up by the fees charged by Active Outdoors on the additional sites set aside when they are reserved.

Because the system was implemented after the period of our review, we did not include it in our evaluation of the reservation system. As with any new system, some issues may be identified once it has been operating. The Department is currently working on improving the reports needed to perform reconciliations of the reservations system to the amount deposited with the Department. We will review the system during the fiscal year 2011 financial audit of the Department to determine if the findings related to the PRS system have been corrected with the implementation of the SGPRS.

### **Electronic Licensing System for Iowa (ELSI)**

As stated previously, the Department is authorized to issue hunting, fishing and other licenses and privileges (licenses) throughout the state. A license is any privilege granted by the Department, whether a permit, license, registration, pass, certificate or application to a lottery issued by a licensing agent. A licensing agent is a retail business, government office, including the Department and the County Recorder's Offices, or other entity authorized by the Department to issue licenses or duplicates pursuant to Chapter 483A of the *Code of Iowa*.

Prior to November 1999, licensing agents issued licenses manually. Each licensing agent was responsible for maintaining an inventory of licenses sold by the Department. Since licenses were issued manually, the Department maintained an extensive inventory of licenses at the Department's central office. Each licensing agent was responsible for submitting a monthly report, along with a remittance check for the licenses sold during the month, to the Department. Based on discussions with Department staff, monthly reports were not always submitted in a timely manner by licensing agents. In addition, a monthly reconciliation was not performed by the Department.

Due to the extensive time it took to receive reports and receipts from licensing agents and to perform the reconciliation, the Department was 1 to 2 months behind on processing receipts. In some instances, the Department was unable to resolve issues because the licensing agent had gone out of business. This resulted in the Department carrying a high accounts receivable balance and writing off amounts owed to the State by licensing agents who went out of business. Prior to June 30, 2001, unused licenses were returned to the Department and reconciliations were performed by the Department in order to account for all the licenses issued during the fiscal year. Because of the problems associated with the issuance of manual licenses, the Department decided to implement an electronic licensing system.

In November 1999, the Department entered into a service contract with Central Trust Bank (Contractor) of Jefferson City, Missouri for the provision of an automated licensing system, Electronic Licensing System for Iowa (ELSI). Pursuant to the agreement, the Contractor was responsible for designing, developing, implementing, operating, maintaining and repairing the ELSI. In March 2009, Central Trust Bank assigned the service contract to Active Networks, Incorporated (Contractor).

The Department began issuing licenses through the ELSI in November 2000. Licenses were sold through Point of Sale (POS) terminals located at licensing agents throughout the State. In addition, licenses were also sold through a toll-free phone number maintained by the Contractor.

Beginning in April 2004, the Department began issuing licenses on-line through the ELSI. With the introduction of the web-based application of the ELSI, Iowa residents and non-residents had an alternative option for purchasing licenses any time throughout the year without traveling to a licensing agent.

During fiscal year 2007, the Department also began using the ELSI to register and renew registrations for all-terrain vehicles (ATV) and snowmobiles. Initial registrations of ATVs and snowmobiles must be done through a County Recorder's Office. Subsequent renewals can be done at either a County Recorder's Office or at any licensing agent.



The ELSI consists of POS terminals connected by a phone line to the Contractor's host computer. In addition, each licensing agent has a keyboard, 2 printers and license papers. During a sale, licensing agents enter the customer's identification number, a Social Security Number or a driver's license number, and the customer's date of birth. The licensing agent selects the license the customer wishes to buy. The POS terminal sends the information to the host computer. The computer locates the customer's record and checks to determine if the customer is eligible to purchase the licenses selected. The system also determines the availability of those licenses. The system will check to see if there are any quotas, season restrictions or other restrictions. If the customer is eligible and there are no other restrictions, such as a quota being filled, the information is returned to the POS terminal. The licensing agent may edit the customer's address and print the license. If the customer is not eligible for the particular license or there are other restrictions, such as the quota is filled, the license is denied and the sales process may start over if the customer selects a different type of license.

### Harvest Reporting

The Department began electronically tracking Harvest Reports through ELSI during fiscal year 2007. Harvest Reporting is mandatory for any successful deer or turkey hunters. Hunters may report using a toll-free number, on-line through the Harvest Reporting System or by visiting a local hunting and fishing licensing agent. Upon harvesting a deer or turkey, the owner of the license must report where the deer or turkey was harvested, their license number and several other physical characteristics about the deer or turkey. The information gathered helps the Department monitor the deer and turkey populations.

The Contractor is responsible for daily operations and any costs associated with running the Harvest Reporting module of the ELSI. The Department was charged \$0.74 for each Harvest Report submitted during fiscal year 2007 through fiscal year 2010. The Department was charged \$121,086, \$117,603, \$114,832 and \$109,748 in Harvest Reporting fees for the fiscal years ended June 30, 2007, 2008, 2009 and 2010, respectively. The Department does not receive any revenue from Harvest Reporting.

### Help Us Stop Hunger

Anytime a deer license is sold, a \$1.00 Help Us Stop Hunger (HUSH) surcharge is added to the cost of the license. The HUSH program goals are to reduce the deer population while providing venison for the needy in Iowa. The \$1.00 HUSH surcharge is intended to cover the costs associated with processing and distributing the venison to needy families. Participating HUSH lockers receive \$65.00 for each deer processed. In addition, the Food Bank of Iowa receives \$5.00 for each deer to cover administrative costs.

According to a Department representative we spoke with, a total of 7,070 deer were donated during the 2009-2010 season. The processing and overhead costs totaled \$501,378. The \$1 HUSH fee and donations generated a total of \$405,547 to help cover the costs of processing the deer. The remaining cost of \$95,831 to process the deer was paid from the Fish and Game Protection Fund (Trust Fund). Because the Trust Fund can be used for wildlife management programs, Department officials have determined this is an acceptable use of the Trust Fund.

### Collection of Fees

As previously stated, the Department is authorized to charge a fee for the issuance of most licenses. The *Code of Iowa* does provide for some exceptions such as the issuance of a group fishing license. The fee is dependent on the type of license purchased. **Exhibit A** is a listing of all licenses issued by the Department during the period of our review.

Prior to September 2009, Chapter 571—15.4 of the Iowa Administrative Code authorized the Department to collect an administrative fee of \$0.50 per license purchased, excluding the

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issuance of free landowner deer and turkey hunting licenses, free annual hunting and fishing licenses, free annual fishing licenses, free group home fishing licenses, license renewals, license transfers or duplicate licenses. After September 2009, the Administrative Code changed the administrative fee from \$0.50 to \$1.50 per license.

The Department is also authorized to collect a writing fee of \$0.50 per license purchased, except for free deer or wild turkey licenses for which the writing fee is \$1.00. The writing fee is to be retained by the licensing agent as compensation for selling the licenses.

Section 483A.10 of the *Code of Iowa* states, “a person authorized to issue a license or combination package of licenses or collect a fee pursuant to this chapter or chapter 484A shall charge the fee specified in this chapter or chapter 484A only plus a writing fee and administrative fee, if applicable.” This section requires the Department to collect a writing fee in addition to the fees outlined in Chapter 483A and 484A of the *Code of Iowa*. Section 483A.12 of the *Code of Iowa* states, “a license agent shall retain a writing fee of fifty cents from the sale of each license or combination package of licenses except that the writing fee for a free deer or wild turkey licenses as authorized under section 483A.24, subsection 2, shall be one dollar.” This section establishes the writing fee which is to be added to the cost of the license as specified in section 483A.10.

Prior to September 2009, the Department did not charge the writing fee in addition to the licensing fee. According to Department staff we spoke with, this was due to an incorrect interpretation of sections 483A.10 and 483A.12 of the *Code*. The Department interpreted section 483A.12 to mean the fee should be withheld from the license fee and not added to the license fee. As a result, the Department programmed the ELSI to reduce the amount of the fee remitted to the Department by the applicable writing fee.

In accordance with guidance from the Department’s attorney, the Department has determined section 483A.10 of the *Code of Iowa* requires the writing fee to be added to the cost of the license. As a result, the Department is responsible for following section 483A.10 of the *Code of Iowa*.

As mentioned previously, after September 2009, the administrative fee increased from \$0.50 to \$1.50. At that time, the Department began following section 483A.10 of the *Code of Iowa* for all licenses and began charging writing fees in addition to the fees outlined in Chapters 483A and 484A of the *Code of Iowa*.

Because the writing fee was not collected in addition to the licensing fee prior to September 2009, the Department did not collect revenue which would have offset some of the cost of administering the system. Using the number of licenses sold and the writing fee for each license, we calculated the revenue lost by the Department as a result of not adding the writing fee to the cost of the license. Instead the Department programmed the ELSI to subtract the writing fee from the amount it collected from the licensing agent because the *Code* required the licensing agent to collect and retain the writing fee. **Table 5** summarizes the lost fees by category. As shown by the **Table**, the Department has lost a total of \$1,826,235.50 in writing fees by not collecting the proper amount from the licensing agents.

**Table 5**

License	Fiscal Year			Total
	2007	2008	2009	
Hunting and trapping	\$ 260,905.50	247,471.00	236,781.00	745,157.50
Fishing	196,477.50	176,189.00	211,643.50	584,310.00
Deer hunting	135,152.00	137,215.50	139,354.50	411,722.00
Turkey hunting	28,433.50	27,748.00	27,489.50	83,671.00
Other	474.00	447.50	453.50	1,375.00
Total	\$ 621,442.50	589,071.00	615,722.00	1,826,235.50

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The amounts in the **Table** were calculated using the number of licenses issued for each type of license multiplied by the applicable writing fee. As previously stated, the Department reduced the amount it collected from the licensing agents by the writing fee. Also as previously stated, writing fees are \$0.50 or \$1.00 per license. For example, if a licensing agent sold a fishing license for \$17.00, the ELSI would only remit \$16.50 from the licensing agent to the Department. The remaining \$0.50 was retained by the licensing agent as the writing fee for issuing the license.

In accordance with section 483A.10 of the *Code*, the correct amount to be remitted to the Department was \$17.00. The \$17.00 is calculated by adding the \$0.50 writing fee to the \$17.00 license fee, for a total of \$17.50 to be collected from the license purchaser. The writing fee of \$0.50 was to be withheld by the licensing agent and the remaining \$17.00 was to be remitted to the Department.

In addition to the administrative fee and the writing fee, a \$1.00 Help Us Stop Hunger (HUSH) surcharge is added to the cost any time a deer license is sold. This fee was established by section 483A.8(1) of the *Code of Iowa*. The fee is used to help cover the cost of processing donated deer so the venison may be donated to help feed individuals in need of assistance.

**Table 6** provides examples of how the fee is determined for an Iowa resident between the ages of 16 and 64 who purchases a deer gun license, a second antlerless-only deer gun license, a hunting license and a habitat fee.

<b>Description</b>	<b>Fees</b>				<b>Total</b>
	<b>Base</b>	<b>Writing</b>	<b>Admin</b>	<b>HUSH</b>	
Resident Hunting	\$ 16.50	0.50	0.50	-	17.50
Resident Habitat Fee	10.50	0.50	0.50	-	11.50
Deer Regular Gun 1	25.00	0.50	0.50	1.00	27.00
Deer Antlerless Gun 1	10.00	0.50	0.50	1.00	12.00
Total (^)	\$ 62.00	2.00	2.00	2.00	68.00

^ - The total fee shown excludes any applicable convenience fee for purchasing through the internet or by telephone, which would have increased the total cost to \$71.75 and \$72.95, respectively.

The example in **Table 6** is based on an Iowa resident who has not purchased any other licenses during the year. If the Iowa resident purchased the licenses through the Department, the Department would receive the full amount of \$68.00. If the purchase was made from another licensing agent, the total cost would still be \$68.00. The licensing agent would retain \$2.00 for the writing fee and remit \$66.00 to the Department.

If an Iowa resident purchased the license through the internet, they would be charged a convenience fee of \$2.00 plus 2.5% of the total purchase. Based on the example of the licenses in **Table 6**, the fees would be an additional \$3.75, for a total cost of \$71.75. If the Iowa resident purchased through the telephone system, they would be charged a convenience fee of \$3.00 plus 2.75% of the total purchase. Based on the example of the licenses in **Table 6**, the fees would be an additional \$4.95, bringing the total cost of the license to \$72.95. There is no additional charge to the Department if an individual purchases through the internet or through the telephone system.

Every week, Department representatives electronically transfer (sweep) the amount owed to the Department from the licensing agent's bank account and compare the amount swept to an ACH report from the ELSI. Any discrepancies are investigated. As previously stated, writing fees are retained by the licensing agent to compensate them for issuing the licenses. The Department does

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## A Review of the Parks Reservation System and the Electronic Licensing System for Iowa

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not collect the writing fees from the licensing agents. If the Department issues the license, the Department collects the license fee, the writing fee and the applicable administrative fee.

The money received is deposited to the Trust Fund. This fund is constitutionally protected and is responsible for paying for fish and wildlife management programs of the Department and the administration of the programs. These programs include, but are not limited to, law enforcement activities, restoring native habitat, managing wetlands, planting food plots, acquiring additional land for hunting and fishing and paying for lake access and land improvements.

We compared the revenue deposited to the Trust Fund on the State's accounting system (I/3) to the amount reported on the ELSI for fiscal years 2006 through 2009. **Table 7** shows the variance between the systems after taking into account adjustments to the ELSI for duplicate licenses, agent fees and voids.

**Table 7**

<b>Fiscal Year</b>	<b>ELSI</b>	<b>I/3</b>	<b>Variance</b>
2006	\$ 28,493,432.00	28,587,502.95	(94,070.95)
2007	29,096,037.00	29,155,724.63	(59,687.93)
2008	28,714,059.75	28,786,143.72	(72,083.97)
2009	30,123,877.75	29,981,868.79	142,008.96
Total	\$ 116,427,406.50	116,511,240.09	83,833.89

As shown by the **Table**, the 2 systems do not reconcile. According to Department staff we spoke with, the variance is caused by the timing of deposits and the Department's year end cut-off procedures. We requested copies of reconciliations, but the Department did not prepare reconciliations between the ELSI and the amounts deposited in the Trust Fund to support the timing difference explanation.

### Contractor Payments

For design, development and implementation of the ELSI, the Department paid the Contractor \$1,140,138.00 during fiscal years 2000 and 2001. Between fiscal years 2000 and 2010, the Department also paid the Contractor \$683,613.00 for change orders and system implementations.

Each month, the Department received an itemized invoice from the Contractor for services rendered during the previous month. The itemized invoices include the period, the volume of transactions associated with each charge and the total amount charged for each category.

As previously stated, the Contractor is responsible for operating, maintaining and repairing the ELSI. In exchange, the Department is charged a licensing transaction fee by the Contractor. Prior to December 1, 2007, the Department was charged \$0.77 for each license transaction. On December 1, 2007 and after, the Department was charged \$0.74 for each license transaction. License transactions are considered to be any license or duplicate license issued by a licensing agent's POS terminal, through the internet or through the telephone system, plus an entry into a deer or wild turkey lottery processed by a licensing agent. Each license is counted separately, even if multiple licenses are input together. **Table 6** illustrates an Iowa resident who purchased a deer gun license, a second antlerless-only deer gun license, a hunting license and a habitat fee. The Department would be charged \$2.96 by the Contractor for that purchase, which includes \$0.74 for each of the 3 licenses purchased and the habitat fee.

If a license is voided, the ELSI shows the license as being voided in the database. In addition, the Department requires the licensing agent who issued the voided license to mail in the actual voided license to the Department. If the licensing agent fails to send in the license, the Department collects the revenue from the licensing agent as if the license was valid. However, the license will be shown as voided (invalid) on the system.

If a license transaction needs to be voided due to incorrect information entered or a paper jam, the Contractor charges the Department a fee for voiding the license, but the Department is not charged for the original license. Prior to December 1, 2007, the fee was \$0.77 for each license voided. Effective December 1, 2007, the fee is \$0.74 for each license voided.

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The Department is also charged a \$0.40 fee for administrative changes which are made to a customer's account, such as a change of address. During fiscal year 2007, the Department also began electronically tracking Harvest Reports through the ELSI. The Department was charged \$0.74 for each Harvest Report submitted.

The Department was also provided access to the State of Missouri's license system to perform residency investigations. According to Department staff we spoke with, there is a Federal requirement which prohibits customers from having resident licenses in multiple states. The Department has identified cases where customers have used addresses of relatives or friends to apply for a resident license. Under the contract, the Department was charged \$10.00 for each user who had access to the State of Missouri's license system to verify an applicant's residency status. Beginning in June 2010, the State has access to the Missouri system, but the fee for accessing the Missouri system has been dropped.

In addition to the Contractor charge, the Department was charged various postage fees depending on whether a deer book was purchased or whether a license purchased through the internet or the telephone system was shipped to the purchaser.

### Licenses Sold

**Table 8** summarizes the number of licenses sold by method. As shown by the **Table**, 5,874,423 licenses were sold during fiscal years 2007 through 2010.

Fiscal Year	Number of Licenses Sold	Licenses Sold Through		
		POS Terminals	Telephone	Internet
2007	1,424,182	92.0%	2.6%	5.4%
2008	1,467,280	91.7%	2.4%	5.9%
2009	1,530,756	92.2%	2.0%	5.8%
2010	1,452,205	92.2%	1.7%	6.1%
Total/Average %	5,874,423	92.1%	2.1%	5.8%

As illustrated in **Table 8**, 92.1% of all licenses purchased between July 1, 2006 and June 30, 2010 were purchased through POS terminals. The remaining 7.9% of licenses were purchased through the internet and over the telephone.

As previously stated, the Department is billed for each license sold. We determined the Department is not performing monthly reconciliations by comparing the number of licenses issued by the ELSI to the number of licenses it is billed for by the Contractor. **Table 9** compares the licenses sold to those billed by the Contractor.

Description	Number of Licenses Sold by Fiscal Year				Total
	2007	2008	2009	2010	
Licenses sold per the ELSI	1,424,182	1,467,280	1,530,756	1,452,205	5,874,423
Less T.I.P Donations <sup>^</sup>	(13,345)	(11,940)	(12,192)	(10,355)	(47,832)
Net licenses sold	1,410,837	1,455,340	1,518,564	1,441,850	5,826,591
Licenses billed per Contractor invoice	(1,424,500)	(1,464,652)	(1,535,199)	(1,458,430)	(5,882,781)
Variance	(13,663)	(9,312)	(16,635)	(16,580)	(56,190)
Contractor fee	\$ 0.77	0.74*	0.74	0.74	
Overpayment	\$ 10,520.51	6,890.88	12,309.90	12,269.20	41,990.49

<sup>^</sup> - T.I.P (Turn in Poachers) - These transactions are recorded on the ELSI but do not incur the fee charged by the Contractor.

\* - The fee changed from \$0.77 to \$0.74 on December 1, 2007. Because we are unable to break out the number of licenses sold before and after this date, we estimated the overpayment based on the lower fee.

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As shown in the **Table**, the Department may have been overbilled billed for the number of licenses sold. According to Department staff we spoke with, they were unable to determine if there were additional adjustments which should have been made to the number of licenses sold. Because the Department does not reconcile the ELSI to the Contractor billings, there is the possibility the Department was overbilled.

Cost Analysis

As previously stated, the Department is allowed to charge fees for processing a license. These fees are charged to help offset the costs of administering the system, including the charge from the Contractor.

For the period July 1, 2006 through June 30, 2010, the Department provided information regarding the revenue received from the fees and the costs associated with administering the ELSI. **Table 10** compares the revenue received to the expenditures incurred for the ELSI.

<b>Description</b>	<b>Fiscal Year</b>				<b>Total</b>
	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010^</b>	
<u>Revenue</u>					
Administrative Fees *	\$ 676,940	698,241	729,237	1,390,089	3,494,507
<u>Expenditures</u>					
Payroll	(281,044)	(285,960)	(368,045)	(428,189)	(1,363,238)
Contractor charges:					
Licenses	(1,096,865)	(1,104,606)	(1,136,047)	(1,079,238)	(4,416,756)
Harvest reporting	(121,086)	(117,603)	(114,832)	(109,748)	(463,269)
Voids	(5,231)	(5,773)	(5,473)	(5,168)	(21,645)
Administrative charges	(8,671)	(12,009)	(9,889)	(1,411)	(31,980)
Missouri access	(530)	(700)	(720)	(420)	(2,370)
Postage	(5,765)	(5,685)	(8,798)	(8,316)	(28,564)
Vendor commissions	(3,963)	(920)	(3,908)	(3,755)	(12,546)
License rolls (paper)	(59,661)	(229,828)	(6,056)	(5,572)	(301,117)
Change orders	(189,228)	(163,734)	(85,371)	(21,033)	(459,366)
Miscellaneous credits	1,902	427	3,380	5,000	10,709
Total expenditures	(1,770,142)	(1,926,391)	(1,735,759)	(1,657,850)	(7,090,142)
Net shortfall	\$ (1,093,202)	(1,228,150)	(1,006,522)	(267,761)	(3,595,635)

\* - Calculated using the number of licenses sold multiplied by the various fees charged. The licenses sold are based on information provided by the Department. The Department is considering tracking the revenue received from the administrative fees and the cost of administering the system.

^ - On December 15, 2009, the administrative fee increased from \$0.50 to \$1.50 per license issued.

As shown by the **Table**, the expenditures of the program exceeded the related revenues by over \$1 million per year for fiscal years 2007 through 2009.

**Table 11** shows the impact on the net shortfall if the fees not collected illustrated in **Table 5** had been collected for fiscal years 2007 through 2009.

	2007	2008	2009	2010	Total
Net shortfall per <b>Table 10</b>	\$ (1,093,202.00)	(1,228,150.00)	(1,006,522.00)	(267,761.00)	(3,595,635.00)
Additional fees per <b>Table 5</b>	621,442.50	589,071.00	615,722.00	-	1,826,235.50
Adjusted shortfall	\$ (471,759.50)	(639,079.00)	(390,800.00)	(267,761.00)	(1,769,399.50)

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## **A Review of the Parks Reservation System and the Electronic Licensing System for Iowa**

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As shown in the **Table**, the shortfall would have decreased to \$1,769,399.50 had the writing fees been collected. As mentioned previously, the Administrative Code changed the administrative fee from \$0.50 to \$1.50 per license in September 2009 (fiscal year 2010). The increase in the administrative fee was in anticipation of implementation of ELSI 2 and the increase in the Contractor's charges from \$0.74 for each license transaction to \$1.24 for each license transaction. The Department was not charged \$1.24 for each license transaction until July 1, 2010. As a result, the loss was not as large.

### Electronic Licensing System for Iowa 2 (ELSI 2)

In February 2006, the Department formed an ELSI 2 Implementation Team. During fiscal years 2006 through 2010, the Department worked with the Contractor to implement ELSI 2. Starting in June 2010, the Department introduced the ELSI 2 pilot program to 36 licensing agents. Effective August 15, 2010, the ELSI was no longer available and licensing agents were required to use ELSI 2. Agents who did not switch to ELSI 2 were no longer able to sell licenses. According to Department staff we spoke with, ELSI 2 has several major benefits, such as:

- New state of the art equipment utilizing touch screen technology and a single printer,
- An internet based system which allows for faster processing than the older dial up system,
- A 2-D bar code reader which can be used to scan Iowa driver's licenses as well as the licenses and tags issued by the new equipment,
- Improved communication with licensing agents, including electronic newsletters, updates and messaging through the new equipment,
- Display of quota maps so licensing agents and people applying for a license can see in advance what the quotas are for specific specie or areas of the state,
- System upgrades do not require traditional downloads. The process is more streamlined and faster, and
- Licensing agents have access to their accounting records and sales information.

Because ELSI 2 was implemented subsequent to the period of our review, we did not include it in our evaluation of the licensing system. As with any new system, some issues may be identified once it is placed in operation. The Department is currently working on improving the reports needed to perform reconciliations of the reservations system to the amount deposited with the Department. We will review the system at a later date during the fiscal year 2011 financial audit of the Department to determine if the findings related to the ELSI have been corrected with implementation of ELSI 2.

**Findings and Recommendations**

We reviewed the PRS and the ELSI used by the Department to determine compliance with the *Code of Iowa* and administrative rules governing the systems. As a result, we identified certain findings and recommendations regarding the PRS and the ELSI which should be considered by the Governor, the General Assembly and the Department. Our findings and recommendations are summarized below.

**Parks Reservation System (PRS)**

**Finding A – Billing**

Prior to the implementation of the SGPRS, the Department was billed by Iowa Interactive for each reservation made, changed or canceled. The Department is not performing monthly reconciliations between the number of reservations made, changed or canceled to the number of reservations billed by Iowa Interactive. Through discussions with Department employees, the reports necessary to perform reconciliations have been plagued with problems since the system's inception.

The SGPRS was launched on February 17, 2011. According to Department staff we spoke with, reconciliations are not being performed.

**Recommendation** – The Department should work with Active Outdoor to ensure the necessary monthly reports are available and accurate. A monthly reconciliation should be performed between reservations made, changed or canceled and reservations billed.

**Response** – The new system has the following reports which are used for billing:

Invoice Remittance Report – this report contains a complete listing of reservation transaction fees and reversals in a complete report. It categorizes amounts based on the reservation fee type (new reservations, changes, cancellations) and how the reservation transaction was completed (call center or website).

Invoice Summary Report – this report summarizes the reservation transaction fees and reversals, asset fees and reversals (if applicable) in a completed invoice. It breaks down the reservation transaction fees by park and what type of (cabin, camping, shelter, lodge).

Invoice Detail Report – this report provides details of the reservation transaction fees and reversals included in an invoice. It lists each individual reservation for each park for the billing period, with subtotals for the park, the district and a grand total of all.

We will start reviewing the detail report against the remittance report for each billing.

**Conclusion** – Response accepted. We will review the reports as part of the financial audit.

**Finding B – Cost Analysis**

The Department is allowed to charge fees for each reservation. These fees are used to help defray the costs associated with administering the PRS. For the period July 1, 2006 through June 30, 2010, the Department estimated the total amount of administrative and processing fees received and compared the total to expenditures associated with running PRS. The Department included payments to Iowa Interactive, Caleris and DAS-ITE. In addition, salaries and benefits, credit card processing fees, printing expenses and telephone charges were included. Since the Department did not track expenses associated with the PRS separately, the Department estimated some of the expenses.

The Department incurred estimated losses of \$22,794, \$92,427, \$60,479 and \$30,333 for fiscal years 2007 through 2010, respectively. As a result of not collecting enough administrative and



processing fees, the Department has had to subsidize PRS using its General Fund appropriation and conservation receipts.

The Department launched the SGPRS system on February 17, 2011. The new system is administered by Active Networks.

**Recommendation** – The Department should evaluate the administrative fees charged to individuals using the SGPRS to determine if the fees cover the costs charged by Active Outdoors and the Departmental costs for operating the SGPRS.

**Response** – The Department plans to evaluate the administrative fees charged to individuals using the Parks Reservation System in the future.

**Conclusion** – Response accepted.

### **Finding C – Reservation Fees**

The Department’s Management Team establishes the fees to be charged for the various campsites, cabins, shelters and lodges. The fee is based on the popularity of the site, the square footage, the age of the site, amenities available and the season.

We determined the Management Team does not routinely meet and fees have not changed since 2000.

**Recommendation** – The Management Team should meet on a regular basis. A study should be performed to determine whether the fees charged for cabins, lodges and shelters at each park, forest or recreational area are comparable and competitive with other alternatives and adequate to cover the costs associated with running the facilities and processing the reservations on the PRS.

**Response** – The State Parks Bureau will undertake a comprehensive review of all camping, cabin, lodge and shelter fees and reservation transaction fees in the future. This review may require a length of time to complete and any proposed changes to these fees will require administrative rulemaking.

**Conclusion** – Response accepted.

### **Electronic Licensing System for Iowa (ELSI)**

#### **Finding D – Cost Analysis**

The Department is allowed to charge an administrative fee for each license sold. Currently, the Department is using funds from the Fish and Game Protection Fund (Trust Fund) to help cover the costs of administering the ELSI. For the period July 1, 2006 through June 30, 2010, the Department estimated the total amount of administrative fees and compared the total to the total expenses associated with running the ELSI.

The Department is not able to cover the costs associated with administering the ELSI based on the current administrative fees charged. As a result, the Department is using funds in the Trust Fund to help cover the costs of administering the ELSI. The Department has had an estimated loss of \$1,093,202, \$1,228,150, \$1,006,524 and \$267,761 for fiscal years 2007 through 2010, respectively. The comparison included only costs associated with payments to the Contractor and salaries and benefits. It did include any other miscellaneous expenses associated with the ELSI.

**Recommendation** – The Department should evaluate whether the administrative fee is adequate to cover the costs associated with running the ELSI2. If the Department determines the fees charged are not adequate to cover the costs associated with the ELSI2, the Department should consider increasing the administrative fee.

**Response** – The Department increased its administrative fee for ELSI-2 in 2010. The Department will continue to evaluate the administrative costs associated with the sale of licenses and privileges under ELSI-2.

**Conclusion** – Response accepted.

### **Finding E – Writing Fees**

Licensing agents collect a writing fee of \$0.50 per license purchased, except for a free deer or wild turkey license for which the writing fee is \$1.00. The writing fee is retained by the licensing agent as compensation for selling licenses.

During our review, we determined the Department did not charge writing fees with other fees outlined in Chapters 483A and 484A of the *Code of Iowa* for a large portion of the licenses sold by the Department. Instead, the Department interpreted Section 483A.12 to mean the writing fee was already included in the fees outlined in Chapters 483A and 484A of the *Code of Iowa* and, as a result, did not add the writing fee to the cost of the license. We estimate approximately \$616,000, \$589,000 and \$621,000 of revenue for fiscal years 2007 through 2009, respectively, was lost because revenue was not collected in accordance with section 483A.10 of the *Code of Iowa*.

**Recommendation** – The Department should ensure the writing fee is added to the cost of the license and the ELSI properly calculates the amount to be remitted to the Department.

**Status** – Effective in September 2009, the Department began adding the fee to the cost of the license as a result of guidance provided by the Department’s legal counsel and has programmed the ELSI to correctly calculate the amount to be remitted to the Department from licensing agents.

**Response** – As noted in the current status of this finding above, the issues noted have been resolved; the writing fee is now added to the cost of the license and ELSI properly calculates the amount to be remitted to the Department.

**Conclusion** – Response accepted.

### **Finding F – Revenue Collections**

Every week, the Department electronically withdraws collections from the licensing agent bank accounts and compares the amount swept to the ACH report from the ELSI. However, the Department is not performing a monthly reconciliation between the State’s accounting system, Integrated Information System for Iowa (I/3), and the ELSI to ensure all funds collected are deposited.

During our review, we attempted to reconcile between I/3 and the ELSI on an annual basis; however, we were unable to complete a reconciliation. Through discussions with Department staff, they identified the variances as being caused by timing and year-end cut-off procedures. Currently, the Department is not performing reconciliations between I/3 and ELSI2

**Recommendation** – The Department should ensure a monthly reconciliation is performed between revenue collected versus revenue recorded in the State’s accounting system. Variances, if any, should be investigated and resolved.

**Response** – The Department will ensure that periodic reconciliations between ELSI2 and I/3 are performed in the future.

**Conclusion** – Response accepted. We will review the reconciliations during the financial audit.

**A Review of the  
Parks Reservation System and the  
Electronic Licensing System for Iowa  
Administered by the  
Department of Natural Resources**

## **Schedules**

A Review of the Parks Reservation System and the Electronic Licensing System  
for Iowa  
Administered by the Department of Natural Resources

ELSI Licensing Fees  
For Fiscal Years ending June 30, 2007 through June 30, 2010

License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
<b><u>Hunting &amp; Trapping</u></b>			
2	RESIDENT HUNTING	\$ 17.50	17.00
8	LIFETIME HUNTING	51.00	50.50
13	NONRESIDENT HUNTING 18+	80.50	80.00
14	RESIDENT HUNTING PRESERVE	6.00	5.50
15	NONRESIDENT HUNTING PRESERVE	6.00	5.50
16	RESIDENT FUR HARVEST 16+	21.00	20.50
17	RESIDENT FUR HARVEST	6.00	5.50
18	NONRESIDENT FUR HARVEST	200.50	200.00
19	NONRESIDENT HUNTING	30.50	30.00
21	NR HUNTING 18+ - ED EXEMPT	-	-
22	NR HUNTING	-	-
23	NR HUNTING PRESERVE	-	-
91	RESIDENT MIGRATORY BIRD FEE	8.50	8.00
93	RESIDENT HABITAT FEE	11.50	11.00
94	NONRESIDENT HABITAT FEE	11.50	11.00
95	NONRESIDENT MIGRATORY BIRD FEE	8.50	8.00
360	LANDOWNER AG FREE ANTLERLESS ( <i>Shooting Permit</i> )	1.00	0.50
360	SHOOTING PERMIT	-	-
760	NR FALCONRY	26.50	26.00
821	VET LIFE HUNT & FISH	5.50	5.00
831	FREE ANNUAL HUNT & FISH	-	-
841	CROSSBOW USE PERMIT LIFE	1.00	0.50
842	CROSSBOW USE PERMIT TEMP	1.00	0.50
850	NONAMBULATORY PERMIT LIFE	1.00	0.50
851	NONAMBULATORY PERMIT TEMP	1.00	0.50

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
17.50	17.00	17.50	17.00	19.00	18.50
51.00	50.50	51.00	50.50	52.50	52.00
80.50	80.00	110.50	110.00	112.00	111.50
6.00	5.50	6.00	5.50	7.00	6.50
6.00	5.50	6.00	5.50	7.00	6.50
21.00	20.50	21.00	20.50	22.50	22.00
6.00	5.50	6.00	5.50	7.50	7.00
200.50	200.00	200.50	200.00	202.00	201.50
30.50	30.00	30.50	30.00	32.00	31.50
-	-	80.50	80.00	82.00	81.50
30.50	30.00	30.50	30.00	32.00	31.50
-	-	6.00	5.50	7.00	6.50
8.50	8.00	8.50	8.00	10.00	9.50
11.50	11.00	11.50	11.00	13.00	12.50
11.50	11.00	11.50	11.00	13.00	12.50
8.50	8.00	8.50	8.00	10.00	9.50
-	-	-	-	-	-
2.00	1.50	2.00	1.50	3.00	2.50
26.50	26.00	26.50	26.00	28.00	27.50
5.50	5.00	5.50	5.00	7.00	6.50
-	-	-	-	-	-
1.00	0.50	1.00	0.50	2.00	1.50
1.00	0.50	1.00	0.50	2.00	1.50
1.00	0.50	1.00	0.50	2.00	1.50
1.00	0.50	1.00	0.50	2.00	1.50

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ELSI Licensing Fees  
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License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
<b>Deer Hunting</b>			
150	DEER ANTRLS SENIOR CROSSBOW	27.00	26.50
153	DEER ANTRLS SENIOR CROSSBOW	12.00	11.50
156	DEER ANTRLS YOUTH	27.00	26.50
159	DEER ANTRLS YOUTH	12.00	11.50
162	DEER ANTRLS EARLY MUZ	27.00	26.50
165	DEER ANTRLS DISABLED	27.00	26.50
168	DEER NOVEMBER ANTRLS	27.00	26.50
172	DEER ANTRLS EARLY MUZ	12.00	11.50
175	DEER ANTRLS DISABLED	12.00	11.50
178	DEER NOVEMBER ANTRLS	12.00	11.50
179	DEER ANTRLS GUN 1	27.00	26.50
180	PAID FARM ANTRLS EARLY MUZZLE	12.00	11.50
183	DEER ANTRLS GUN 1	12.00	11.50
186	PAID FARM ANTRLS YOUTH	12.00	11.50
187	PAID FARM ANTRLS DISABLED	12.00	11.50
188	PAID FARM NOVEMBER ANTRLS	12.00	11.50
189	PAID FARM JANUARY ANTRLS	12.00	11.50
190	LOT ANTRLS GUN 1&2	2.00	1.00
191	LOT ANTRLS EARLY MUZZLELOADER	2.00	1.00
192	LOT ANTRLES LATE MUZZLELOADER	2.00	1.00
193	LOT ANTRLES BOW	2.00	1.00
194	LOT ANTRLS DISABLED	2.00	1.00
195	LOT NOVEMBER ANTRLS	2.00	1.00
196	LOT ANTRLS YOUTH	2.00	1.00
200	DEER REG GUN 1	27.00	26.50
201	DEER REG GUN 2	27.00	26.50

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
27.00	26.50	27.00	26.50	28.50	28.00
12.00	11.50	12.00	11.50	13.00	12.50
27.00	26.50	27.00	26.50	28.50	28.00
12.00	11.50	12.00	11.50	13.00	12.50
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
27.00	26.50	27.00	26.50	28.50	28.00
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00



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ELSI Licensing Fees  
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License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
202	DEER BOW	27.00	26.50
205	DEER EARLY MUZZLE	27.00	26.50
206	DEER LATE MUZZLE	27.00	26.50
207	DEER YOUTH	27.00	26.50
208	DEER DISABLED HUNTER	27.00	26.50
209	DEER NONAMBULATORY HUNTER	-	-
220	DEER LANDOWNER/TENANT GUN 1&2	2.00	1.00
221	DEER LANDOWNER/TENANT EARLY MUZZLE	2.00	1.00
222	DEER LANDOWNER/TENANT LATE MUZZLE	2.00	1.00
223	DEER LANDOWNER/TENANT BOW	2.00	1.00
224	DEER LANDOWNER/TENANT JANUARY ANTRLS	2.00	1.00
225	DEER LANDOWNER/TENANT YOUTH	2.00	1.00
226	DEER LANDOWNER/TENANT DISABLED	2.00	1.00
227	PAID FARM ANTRLS BOW	12.00	11.50
228	PAID FARM ANTRLS GUN 1&2	12.00	11.50
229	PAID FARM ANTRLS LATE MUZZEL	12.00	11.50
232	DEER ANTRLS BOW	27.00	26.50
235	DEER ANTRLS GUN2	27.00	26.50
238	DEER ANTRLS LATE MUZ	27.00	26.50
241	DEER JANUARY ANTRLS	27.00	26.50
244	DEER ANTRLS POPULATION MANAGEMENT ZONES	27.00	26.50
248	ANY DEER EARLY MUZZ AMMUNITION PLANT	27.00	26.50
252	DEER ANTRLS BOW	12.00	11.50
255	DEER ANTRLS GUN2	12.00	11.50
258	DEER ANTRLS LATE MUZ	12.00	11.50
261	DEER JANUARY ANTRLS	12.00	11.50
264	DEER ANTRLS POPULATION MANAGEMENT ZONE	12.00	11.50

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
-	-	27.00	26.50	28.50	28.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
27.00	26.50	27.00	26.50	28.50	28.00
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50

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ELSI Licensing Fees  
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License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
270	NR DEER BOW APP	221.50	221.00
271	NR DEER BOW AWD	-	-
272	NR DEER BOW EXS	221.50	221.00
273	NR DEER REG GUN1 APP	221.50	221.00
274	NR DEER REG GUN1 AWD	-	-
275	NR DEER REG GUN1 EXS	221.50	221.00
276	NR DEER REG GUN2 APP	221.50	221.00
277	NR DEER REG GUN2 AWD	-	-
278	NR DEER REG GUN2 EXS	221.50	221.00
279	NR DEER LATE MUZ APP	221.50	221.00
280	NR DEER LATE MUZ AWD	-	-
281	NR DEER LATE MUZ EXS	221.50	221.00
285	NR DEER DIS HUNTER APP	221.50	221.00
286	NR DEER DIS HUNTER AWD	-	-
287	NR DEER DIS HUNTER EXS	221.50	221.00
291	NR DEER ANTRLS BOW <i>(Closed during FY 2007)</i>	151.50	151.00
293	NR DEER ANTRLS GUN1	151.50	151.00
295	NR DEER ANTRLS GUN2	151.50	151.00
297	NR DEER ANTRLS LATE MUZ <i>(Closed during FY 2007)</i>	151.50	151.00
299	NR DEER ANTRLS DIS HUNTER	151.50	151.00
302	NR FARM ANTLERLESS GUN1	151.50	151.00
305	NR FARM ANTLERLESS GUN2	151.50	151.00
308	NR FARM ANTLERLESS BOW <i>(Closed during FY 2007)</i>	151.50	151.00
314	NR FARM ANTLERLESS DISABLED	151.50	151.00
319	NR JANUARY ANTRLS	-	-
320	NR DEER ANTRLS HOLIDAY	51.50	51.00
321	NR DEER BOW - GOV HUNT	221.50	221.00

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
221.50	221.00	296.50	296.00	298.00	297.50
-	-	-	-	-	-
221.50	221.00	296.50	296.00	298.00	297.50
221.50	221.00	296.50	296.00	298.00	297.50
-	-	-	-	-	-
221.50	221.00	296.50	296.00	298.00	297.50
221.50	221.00	296.50	296.00	298.00	297.50
-	-	-	-	-	-
221.50	221.00	296.50	296.00	298.00	297.50
221.50	221.00	296.50	296.00	298.00	297.50
-	-	-	-	-	-
221.50	221.00	296.50	296.00	298.00	297.50
221.50	221.00	296.50	296.00	298.00	297.50
-	-	-	-	-	-
221.50	221.00	296.50	296.00	298.00	297.50
-	-	-	-	-	-
151.50	151.00	226.50	226.00	228.00	227.50
151.50	151.00	226.50	226.00	228.00	227.50
-	-	-	-	-	-
151.50	151.00	226.50	226.00	228.00	227.50
151.50	151.00	226.50	226.00	228.00	227.50
151.50	151.00	226.50	226.00	228.00	227.50
-	-	-	-	-	-
151.50	151.00	226.50	226.00	228.00	227.50
-	-	226.50	226.00	228.00	227.50
51.50	51.00	76.50	76.00	78.00	77.50
221.50	221.00	296.50	296.00	298.00	297.50

A Review of the Parks Reservation System and the Electronic Licensing System  
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ELSI Licensing Fees  
For Fiscal Years ending June 30, 2007 through June 30, 2010

License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
322	NR DEER REG GUN1 - GOV HUNT	221.50	221.00
323	NR DEER REG GUN2 - GOV HUNT	221.50	221.00
324	NR DEER MUZZ - GOV HUNT	221.50	221.00
325	NR DEER DISABLED - GOV HUNT	221.50	221.00
326	NR DEER EARLY MUZZ - GOV HUNT	-	-
327	NR DEER NOV ANTLRS - GOV HUNT	-	-
328	NR DEER HOLIDAY ANTLRS - GOV HUNT	-	-
329	NR DEER JAN ANTLRS - GOV HUNT	-	-
330	NR DEER PREFERENCE POINT	10.00	9.50
334	NR DEER ANTLRS EARLY MUZZ REQ - GOV HUNT	-	-
335	NR DEER ANTLRS BOW REQ-GOV HUNT	101.50	101.00
336	NR DEER ANTLRS GUN1 REQ-GOV HUNT	101.50	101.00
337	NR DEER ANTRLS GUN2 REQ-GOV HUNT	101.50	101.00
338	NR DEER ANTRLS MUZ REQ-GOV HUNT	101.50	101.00
339	NR DEER ANTRLS DISABLED REQ-GOV HUNT	101.50	101.00
340	NR DEER ANTLRS BOW REQ	101.50	101.00
341	NR DEER ANTRLS GUN1 REQ	101.50	101.00
342	NR DEER ANTRLS GUN2 REQ	101.50	101.00
343	NR DEER ANTRLS MUZ REQ	101.50	101.00
344	NR DEER ANTRLS DISABLED REQ	101.50	101.00
345	NR DEER ANTLRS BOW REQ APP	101.50	101.00
346	NR DEER ANTRLS GUN1 REQ APP	101.50	101.00
347	NR DEER ANTRLS GUN2 REQ APP	101.50	101.00
348	NR DEER ANTRLS MUZ REQ APP	101.50	101.00
349	NR DEER ANTRLS DISABLED REQ APP	101.50	101.00
350	DEPREDATION ANTRLS BOW	12.00	11.50
351	DEPREDATION ANTRLS GUN1	12.00	11.50

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
221.50	221.00	296.50	296.00	298.00	297.50
221.50	221.00	296.50	296.00	298.00	297.50
221.50	221.00	296.50	296.00	298.00	297.50
221.50	221.00	296.50	296.00	298.00	297.50
-	-	296.50	296.00	298.00	297.50
-	-	226.50	226.00	228.00	227.50
-	-	76.50	76.00	78.00	77.50
-	-	226.50	226.00	228.00	227.50
10.00	9.50	50.50	50.00	52.00	51.50
-	-	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
101.50	101.00	126.50	126.00	128.00	127.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50

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ELSI Licensing Fees  
For Fiscal Years ending June 30, 2007 through June 30, 2010

License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
352	DEPREDATION ANTRLS GUN2	12.00	11.50
353	DEPREDATION ANTRLS MUZ1	12.00	11.50
354	DEPREDATION ANTRLS MUZ2	12.00	11.50
355	DEPREDATION ANTRLS YOUTH	12.00	11.50
356	DEPREDATION ANTRLS DISABLED	12.00	11.50
357	DEPREDATION JANUARY ANTRLS	12.00	11.50
358	DEPREDATION NOVEMBER ANTRLS	12.00	11.50
370	DEPREDATION REGISTERED	-	-
371	LOT DEPREDATION ANTRLS YOUTH	-	-
372	LOT DEPREDATION ANTRLS DISABLED	-	-
373	LOT DEPREDATION ANTRLS BOW	-	-
374	LOT DEPREDATION ANTRLS EARLY MUZZ	-	-
375	LOT DEPREDATION NOV ANTRLS	-	-
376	LOT DEPREDATION ANTRLS GUN 1&2	-	-
378	LOT DEPREDATION ANTRLS LATE MUZZLE	-	-
379	LOT DEPREDATION JAN ANTRLS	-	-
<b><u>Turkey Hunting</u></b>			
400	SPRING TURKEY BOW	23.00	22.50
410	SPRING TURKEY G/B SEASONS 1 THRU 3	23.00	22.50
413	SPRING TURKEY G/B SEASON 4	23.00	22.50
430	SPRING TURKEY G/B YOUTH	23.00	22.50
460	SPRING TURKEY LANDOWNER/TENANT G/B S1-3	1.00	-
461	SPRING TURKEY LANDOWNER/TENANT G/B S4	1.00	-
464	SPRING TURKEY LANDOWNER/TENANT BOW	1.00	-
467	SPRING TURKEY LANDOWNER/TENANT G/B YOUTH	1.00	-
470	NR SPRING TURKEY APP	100.50	100.00

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
12.00	11.50	12.00	11.50	13.00	12.50
-	-	-	-	-	-
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
2.00	1.00	2.00	1.00	2.00	1.00
23.00	22.50	23.00	22.50	24.50	24.00
23.00	22.50	23.00	22.50	24.50	24.00
23.00	22.50	23.00	22.50	24.50	24.00
23.00	22.50	23.00	22.50	24.50	24.00
1.00	-	1.00	-	1.00	-
1.00	-	1.00	-	1.00	-
1.00	-	1.00	-	1.00	-
1.00	-	1.00	-	1.00	-
100.50	100.00	100.50	100.00	102.00	101.50



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License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
471	NR SPRING TURKEY AWD	-	-
472	NR SPRING TURKEY EXS	100.50	100.00
473	NR SPRING TURKEY S1 GOV HUNT	100.50	100.00
474	NR SPRING TURKEY S2 GOV HUNT	-	-
475	NR SP TURK MUZZLE APP	100.50	100.00
476	NR SP TURK MUZZLE AWD	-	-
477	NR SP TURK MUZZLE EXS	100.50	100.00
478	NR SPRING TURKEY S3 GOV HUNT	100.50	100.00
479	NR SPRING TURKEY S4 GOV HUNT	100.50	100.00
480	NR SPRING TURKEY YOUTH - GOV HUNT	-	-
481	NR SPRING TURKEY PREFERENCE POINT	-	-
492	FALL TURKEY G/B	23.00	22.50
493	FALL TURKEY G/B LANDOWNER/TENANT	1.00	-
494	FALL TURKEY BOW LANDOWNER/TENANT	1.00	-
495	FALL TURKEY BOW	23.00	22.50
<b><u>Fishing</u></b>			
1	RESIDENT FISHING	17.50	17.00
7	LIFETIME FISHING	51.00	50.50
10	RESIDENT 7-DAY FISHING	12.00	11.50
11	NONRESIDENT 7-DAY FISHING	30.50	30.00
12	NONRESIDENT FISHING	39.50	39.00
25	RESIDENT 1-DAY FISHING	8.00	7.50
26	NONRESIDENT 3-DAY FISHING	16.00	15.50
27	NONRESIDENT 1-DAY FISHING	9.00	8.50
92	RESIDENT TROUT FISH FEE	11.00	10.50
96	NONRESIDENT TROUT FISH FEE	13.50	13.00

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
-	-	-	-	-	-
100.50	100.00	100.50	100.00	102.00	101.50
100.50	100.00	100.50	100.00	102.00	101.50
100.50	100.00	100.50	100.00	102.00	101.50
100.50	100.00	100.50	100.00	102.00	101.50
-	-	-	-	-	-
100.50	100.00	100.50	100.00	102.00	101.50
100.50	100.00	100.50	100.00	102.00	101.50
100.50	100.00	100.50	100.00	102.00	101.50
-	-	100.50	100.00	102.00	101.50
-	-	51.00	50.50	52.00	51.50
23.00	22.50	23.00	22.50	24.50	24.00
1.00	-	1.00	-	1.00	-
1.00	-	1.00	-	1.00	-
23.00	22.50	23.00	22.50	24.50	24.00
17.50	17.00	17.50	17.00	1.00	19.00
51.00	50.50	51.00	50.50	7.00	52.50
12.00	11.50	12.00	11.50	10.00	13.50
30.50	30.00	30.50	30.00	11.00	32.00
39.50	39.00	39.50	39.00	12.00	41.00
8.00	7.50	8.00	7.50	25.00	9.50
16.00	15.50	16.00	15.50	26.00	17.50
9.00	8.50	9.00	8.50	27.00	10.50
11.00	10.50	11.00	10.50	92.00	12.50
13.50	13.00	13.50	13.00	96.00	15.00

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License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
790	GROUP FISH	-	-
820	VET LIFE FISH	5.50	5.00
830	FREE ANNUAL FISH	-	-
832	DISABLED LIFE FISH	-	-
<b><u>Recreational Vehicles</u></b>			
600	NONRESIDENT ATV USER PERMIT <i>(General Agent)</i>	16.50	15.50
601	NONRESIDENT SNOWMOBILE PERMIT <i>(General Agent)</i>	16.50	15.50
602	NONRESIDENT ATV USER PERMIT	16.75	15.50
603	NONRESIDENT SNOWMOBILE PERMIT	16.75	15.50
604	NONRESIDENT ORV USER PERMIT <i>(General Agent)</i>	16.50	15.50
605	NONRESIDENT ORV USER PERMIT	16.75	15.50
606	RESIDENT ORV REGISTRATION <i>(General Agent)</i>	16.50	15.50
607	RESIDENT ORV REGISTRATION	16.75	15.50
608	RESIDENT ORV TITLE FEE	10.50	5.50
609	RESIDENT ORV LIEN FEE	10.50	5.50
610	ATV REGISTRATION RENEWAL <i>(General Agent)</i>	16.50	15.50
611	ATV REGISTRATION RENEWAL W/PENALTY <i>(General Agent)</i>	21.50	20.50
612	ATV REG RENEWAL W/PARTIAL YR AND PENALTY <i>(General Agent)</i>	26.50	25.50
614	ATV REGISTRATION RENEWAL	16.75	15.50
615	ATV REGISTRATION RENEWAL W/PENALTY	21.75	20.50
616	ATV REG RENEWAL W/PARTIAL YR AND PENALTY	26.75	25.50
618	ATV REGISTRATION NEW	16.75	15.50
619	ATV REGISTRATION NEW W/PENALTY	21.75	20.50
620	ATV REGISTRATION NEW W/PARTIAL YEAR	21.75	20.50
621	ATV REG NEW W/PARTIAL YR AND PENALTY	26.75	25.50
624	ATV LIFETIME FARM REG W/PENALTY	6.75	5.50

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
-	-	-	-	790.00	-
5.50	5.00	5.50	5.00	820.00	7.00
-	-	-	-	830.00	-
-	-	-	-	832.00	-
16.50	15.50	16.50	15.50	17.50	16.50
16.50	15.50	16.50	15.50	17.50	16.50
16.75	15.50	16.75	15.50	17.75	16.50
16.75	15.50	16.75	15.50	17.75	16.50
16.50	15.50	16.50	15.50	17.50	16.50
16.75	15.50	16.75	15.50	17.75	16.50
16.50	15.50	16.50	15.50	17.50	16.50
16.75	15.50	16.75	15.50	17.75	16.50
10.50	5.50	10.50	5.50	11.50	6.50
10.50	5.50	10.50	5.50	11.50	6.50
16.50	15.50	16.50	15.50	17.50	16.50
21.50	20.50	21.50	20.50	22.50	21.50
26.50	25.50	26.50	25.50	27.50	26.50
16.75	15.50	16.75	15.50	17.75	16.50
21.75	20.50	21.75	20.50	22.75	21.50
26.75	25.50	26.75	25.50	27.75	26.50
16.75	15.50	16.75	15.50	17.75	16.50
21.75	20.50	21.75	20.50	22.75	21.50
21.75	20.50	21.75	20.50	22.75	21.50
26.75	25.50	26.75	25.50	27.75	26.50
6.75	5.50	6.75	5.50	7.75	6.50

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License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
625	ATV LIFETIME FARM REG	1.75	0.50
626	ATV TITLE FEE	10.50	5.50
627	ATV LIEN FEE	10.50	5.50
630	SNOWMOBILE REGISTRATION RENEWAL <i>(General Agent)</i>	16.50	15.50
631	SNOWMOBILE REG RENEWAL W/PENALTY <i>(General Agent)</i>	21.50	20.50
632	SNOWMOBILE REG RENEWAL W/PART YR PENALTY <i>(General Agent)</i>	26.50	25.50
634	SNOWMOBILE REGISTRATION RENEWAL	16.75	15.50
635	SNOWMOBILE REGISTRATION RENEWAL W/PENALT	21.75	20.50
636	SNOWMOBILE REG RENEWAL W/PART YR PENALTY	26.75	25.50
638	SNOWMOBILE REGISTRATION NEW	16.75	15.50
639	SNOWMOBILE REGISTRATION NEW W/PENALTY	21.75	20.50
640	SNOWMOBILE REG NEW W/PARTIAL YEAR	21.75	20.50
641	SNOWMOBILE REG NEW W/PART YR AND PENALTY	26.75	25.50
644	SNOWMOBILE LIFETIME FARM REG W/PENALTY	6.75	5.50
645	SNOWMOBILE LIFETIME FARM REG	1.75	0.50
646	SNOWMOBILE TITLE FEE	10.50	5.50
647	SNOWMOBILE LIEN FEE	10.50	5.50
<b>Other</b>			
710	RESIDENT FUR DEALER	226.00	225.50
712	NR FUR DEALER	501.50	501.00
720	RESIDENT AQUACULTURE UNIT	26.00	25.50
721	NR AQUACULTURE	56.50	56.00
730	RES BOUNDARY WATER TROTLINE	11.00	10.50
731	NR BOUNDARY WATER TROTLINE	21.00	20.50
740	RETAIL BAIT DEALER	31.00	30.50
750	GINSENG HARVEST	11.00	10.50

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
1.75	0.50	1.75	0.50	2.75	1.50
10.50	5.50	10.50	5.50	11.50	6.50
10.50	5.50	10.50	5.50	11.50	6.50
16.50	15.50	16.50	15.50	17.50	16.50
21.50	20.50	21.50	20.50	22.50	21.50
26.50	25.50	26.50	25.50	27.50	26.50
16.75	15.50	16.75	15.50	17.75	16.50
21.75	20.50	21.75	20.50	22.75	21.50
26.75	25.50	26.75	25.50	27.75	26.50
16.75	15.50	16.75	15.50	17.75	16.50
21.75	20.50	21.75	20.50	22.75	21.50
21.75	20.50	21.75	20.50	22.75	21.50
26.75	25.50	26.75	25.50	27.75	26.50
6.75	5.50	6.75	5.50	7.75	6.50
1.75	0.50	1.75	0.50	2.75	1.50
10.50	5.50	10.50	5.50	11.50	6.50
10.50	5.50	10.50	5.50	11.50	6.50
226.00	225.50	226.00	225.50	227.50	227.00
501.50	501.00	501.50	501.00	503.00	502.50
26.00	25.50	26.00	25.50	27.50	27.00
56.50	56.00	56.50	56.00	58.00	57.50
11.00	10.50	11.00	10.50	12.00	11.50
21.00	20.50	21.00	20.50	22.00	21.50
31.00	30.50	31.00	30.50	32.50	32.00
11.00	10.50	36.00	35.50	37.00	36.50

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License Number	License Description	June 30, 2007	
		Consumer Cost *	Portion Remitted to State ^
751	NR GINSENG HARVEST	11.00	10.50
752	GINSENG GROWER	1.00	0.50
810	RESIDENT TAXIDERMY	16.00	15.50
902	TIP DONATION ( <i>Turn In Poachers Program</i> )	2.00	2.00
997	HARVEST REPORT	-	-
<b><u>Duplicates</u></b>			
833	DUPLICATE LIFE HUNT PRE 91	3.50	2.50
834	DUPLICATE LIFE FISH PRE 91	3.50	2.50
835	DUPLICATE LIFE HUNT & FISH PRE 91	3.50	2.50
860	HUNTER EDUCATION CERTIFICATE	3.50	2.50
998	DUPLICATE LICENSE ( <i>Various</i> )	3.50 - 10.50	3.50 - 10.50
<b><u>Publications</u></b>			
701	1 YR IOWA OUTDOORS MAG	12.00	11.50
702	2 YR IOWA OUTDOORS MAG	18.00	17.50
703	3 YR IOWA OUTDOORS MAG	24.00	23.50
880	DEER BOOK	10.00	9.50

\* - Includes all applicable agent and Help Us Stop Hunger fees.

^ - Amount remitted to the State excludes the agent fee. If the State sells the license, it retains the agent fee.

June 30, 2008		June 30, 2009		June 30, 2010	
Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^	Consumer Cost *	Portion Remitted to State ^
11.00	10.50	66.00	65.50	67.00	66.50
1.00	0.50	1.00	0.50	2.00	1.50
16.00	15.50	16.00	15.50	17.00	16.50
2.00	2.00	2.00	2.00	3.00	3.00
-	-	-	-	-	-
3.50	2.50	3.50	2.50	4.50	3.50
3.50	2.50	3.50	2.50	4.50	3.50
3.50	2.50	3.50	2.50	4.50	3.50
3.50	2.50	3.50	2.50	4.50	3.50
3.50 - 10.50	3.50 - 10.50	3.50 - 10.50	3.50 - 10.50	4.50 - 11.50	4.50 - 11.50
12.00	11.50	12.00	11.50	12.00	11.50
18.00	17.50	18.00	17.50	18.00	17.50
24.00	23.50	24.00	23.50	24.00	23.50
10.00	9.50	10.00	9.50	11.00	10.50




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A Review of the Parks Reservation System and the Electronic Licensing System  
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Staff

This review was performed by;

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## **Appendix**

A Review of the Parks Reservation System and the Electronic Licensing System  
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Cabin and Yurt Rental Fees

Daily Rates	Weekly Rates	Park
\$100	\$600	Backbone (Deluxe* 2-bedroom, heat, A/C, sleeps 9) Available year-round. Call 563/933-2273 for more additional information.
\$85	\$510	Backbone (Family* 2-bedroom, heat, A/C, sleeps 6) Available year-round. Call 563/933-2273 for additional information.
\$50	\$300	Backbone (Family 1-bedroom, Cabins (A/C). Seasonal cabins. Call 563/933-2273 for additional information.
\$100	\$600	Black Hawk (Deluxe Family* heat, A/C, sleeps 8). Available year-round. Call 712/657-8712 for additional information.
\$35	\$210	Dolliver Basic Family (no sanitary facilities but close to campground sanitary facilities). Seasonal cabins. Call 515/359-2539 for additional information.
\$35	\$210	Green Valley Camping Cabins (heat, A/C). Seasonal cabins. Call 641/782-5131 for additional information.
\$35	\$210	Honey Creek Camping Cabins (no sanitary facilities but close to campground sanitary facilities)(heat, A/C). Available year-round. Call 641/724-3739 for additional information.
\$50	\$300	Lacey-Keosauqua Studio Cabins (heat, A/C). Seasonal cabins. Call 319/293-3502 for additional information.
\$35	\$210	Lake Darling Camping Cabins (heat, A/C). Seasonal cabins. Call 319/694-2323 or 319/694-2327 for additional information.
\$50	\$300	Lake of Three Fires Studio Cabins (heat, A/C). Available year-round. Call 712/523-2700 for additional information.
\$60	\$360	Lake Wapello Family Cabins 1-12 (heat, A/C). Seasonal cabins. Call 641/722-3371 for additional information.

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Cabin and Yurt Rental Fees

\$85	\$510	Lake Wapello Family Cabin 13 (heat, A/C). Available year-round. Call 641/722-3371 for additional information.
\$75	\$450	Lake Wapello Family Cabin 14 (heat, A/C). Seasonal cabin. Call 641/722-3371 for additional information.
\$35	\$210	McIntosh Woods Yurts (round tent-like structures on a platform. Bunkbeds, futon, table and chairs, electricity, and water (outside) are available. No sanitary facilities, but close to the campground.) Seasonal yurts. Call 641/829-3847 for additional information.
\$50	\$300	Palisades-Kepler Family Cabins (heat, A/C). Seasonal cabins. Call 319/895-6039 for additional information.
\$65	\$390	Pine Lake Studio Family Cabins (sleeps 4). Available year-round. Call 641/858-5832 for additional information.
\$75	\$450	Pine Lake Modern Family Cabins*. Available year-round. Call 641/858-5832 for additional information.
\$35	\$210	Pleasant Creek Camping cabins (electricity and bunkbeds, sleeps 4). Seasonal cabins. Call 319/436-7716 for additional information.
\$35	\$210	Prairie Rose Camping cabins (electricity and bunkbeds, sleeps 4). Seasonal cabins. Call 712-773-2701 for additional information.
\$35	\$210	Stone Camping cabins (heat, A/C). Seasonal cabins. Call 712-255-4698 for additional information.
\$25	\$150	Wilson Island Camping Cabin (electricity, bunkbeds and other furniture; no water or sanitary facilities but close to campground sanitary facilities) Available year round. Call 712-642-2069 for additional information.

Source: The Department of Natural Resources