



**U.S. Department of the Interior
Office of Inspector General**

Audit Report

Concession Management and Fee Collection Operations, St. Croix National Park, National Park Service





United States Department of the Interior

OFFICE OF INSPECTOR GENERAL

Eastern Regional Office
381 Elden Street – Suite 1100
Herndon, Virginia 20170

December 30, 2003

Memorandum

To: Superintendent – St. Croix National Park

From: William J. Dolan, Jr. *William J. Dolan, Jr.*
Regional Audit Manager, Eastern Region

Subject: Final Audit Report “Concession Management and Fee Collection Operations,
St. Croix National Park, National Park Service” (V-IN-NPS-0004-2003-A)

The attached report presents the results of our audit of concession management and fee collection operations at the St. Croix National Park. The objective of our audit was to determine whether the St. Croix National Park followed prescribed procedures for these operations.

The legislation, as amended, creating the Office of Inspector General, (5 U.S.C. app. 3) requires that we report to Congress semiannually on all reports issued, actions taken to implement our recommendations, and recommendations that have not been implemented. Therefore, this report will be added to the next semiannual report. In addition, the Office of Inspector General provides audit reports to Congress.

Because the four recommendations contained in this report are considered to be resolved and implemented, no response is required.

Attachment

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INTRODUCTION

BACKGROUND

The St. Croix National Park was established in 1952 and includes: the Christiansted National Historic Site, the Buck Island Reef National Monument, and the Salt River Bay National Historic Park and Ecological Preserve.

The Christiansted National Historic Site was established to preserve the historic 18th and 19th century structures and grounds within its boundaries and to demonstrate the Danish economy and way of life at the time. The St. Croix National Park manages five of the seven historic buildings in the area: Fort Christiansvaern, the Steeple Building, the Danish West India & Guinea Company Warehouse, the Customs House, and the Scale House.

The Buck Island Reef National Monument was established in 1961 to protect the shoals, rocks, and coral reef formations adjoining Buck Island. Lying to the north of St. Croix, Buck Island includes 176 acres of land and 18,839 acres of water and coral reef systems.

The Salt River Bay National Historic Park and Ecological Preserve was established in 1992 to protect and enhance the natural and cultural resources of the area where Christopher Columbus landed during his 1493 expedition.

The Park's organizational chart shows 42 staff positions but at the time of our review, only 17 employees were assigned to maintenance, law enforcement, fee collection, interpretation, natural and cultural resource management, and administration.

Park expenditures totaled \$1.7 million in fiscal year (FY) 2001 and \$1.8 million in FY 2002. The Park collected \$46,207 in fees (\$27,804 from franchise fees, \$15,670 from entrance fees, and \$2,733 from parking fees) for FY 2001 and \$64,849 in fees (\$21,577 from franchise fees, \$20,669 from entrance fees, and \$22,603 from parking fees) in FY 2002.

Six concessionaires (see Appendix 3) operated at the Buck Island Reef National Monument on the basis of contracts (two concessionaires) or commercial use permits (four concessionaires). The concessionaires provided water taxi services to Buck Island for the purposes of snorkeling, hiking, picnicking, and sightseeing. Concessionaires were required to pay the Park a monthly fee equal to 2 percent of their gross receipts from concession operations.

The St. Croix National Park collected fees from customers who parked in a Park-owned lot adjacent to Fort Christiansvaern and visitor entrance fees for access to Fort Christiansvaern and the Steeple Building.

OBJECTIVE AND SCOPE

The objective of the audit was to determine whether the St. Croix National Park followed prescribed procedures for its concession management and fee collection operations. A separate report will be issued on our review of concession management and fee collection operations of the Virgin Islands National Park on St. John.

The scope of audit included a review of concession management and fee collection activities and transactions that occurred during fiscal years 2001 and 2002, and other periods as appropriate. To accomplish the audit objective, we interviewed Park personnel and reviewed concession management files and documents, daily shift and reconciliation reports for entrance fees, and activity reports for parking lot fees.

Our audit was conducted in accordance with the “Government Auditing Standards,” issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures that were considered necessary under the circumstances. The “Standards” require that we obtain sufficient, competent, and relevant evidence to afford a reasonable basis for our findings and conclusions.

As part of our audit, we evaluated the internal controls related to concession management and fee collection operations to the extent we considered necessary to accomplish the audit objective. Internal control weaknesses in these areas are discussed in the Results of Audit section of this report. The recommendations, if implemented, should improve the internal controls in these areas.

We also evaluated the validity of Government Performance and Results Act (GPRA) performance measures for the St. Croix Park and found them to be appropriate and reasonable. The Park’s annual performance report for FY 2001 stated that 5 of 6 performance goals for the Christiansted Historical Site, 8 of 10 goals for the Buck Island Monument, and the 1 goal of the Salt River Bay Preserve had been met or exceeded. The performance report for FY 2002 was not available at the time of our review.

**PRIOR AUDIT
COVERAGE**

During the past 5 years, the Office of Inspector General has not issued any audit reports on National Park Service operations in the Virgin Islands. However, the March 1995 report “Selected Administrative Functions, Virgin Islands National Park, National Park Service” (No. 95-I-647) disclosed deficiencies related to concession operations, property management, and the deposit of collections (see Appendix 1).

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RESULTS OF AUDIT

OVERVIEW

The St. Croix National Park did not administer its concession operations in accordance with Park Service Guidelines. Specifically, we found that the Park did not maintain complete and accurate records to ensure concessionaire compliance with financial and performance requirements and did not deposit franchise fees timely. National Park Service Guideline 48, the Parks Concession Management Plan, and the terms of concessionaires' contracts and permits establish requirements for documents that must be maintained in the Park's files on each concessionaire and for timely deposit of franchise fees. We attribute the lack of compliance to the fact that the Park had not assigned a specific employee to be responsible for the concession management operations. Without complete and accurate records, the Park cannot ensure that the concessionaires pay the appropriate franchise fees or determine their compliance with all insurance and safety requirements. Also, Park officials did not implement adequate internal controls or develop formal policies or procedures for fee collections.

CONCESSION OPERATIONS

National Park Service Guideline 48, the Parks Concession Management Plan, and the terms contained in the individual contracts and permits require that the Park obtain and keep specific records. Based on our review of the concessionaire files, we found that the Park did not ensure concessionaire compliance, and the files did not contain the following essential documents.

Lack of Complete and Accurate Files

- ▶ For FY 2001, supporting documentation was unavailable for 25 of 61 franchise fee payments made by concessionaires; for FY 2002, supporting documentation was unavailable for 22 of 72 payments made by concessionaires.
- ▶ None of the concessionaire files contained the required documentation indicating that Park personnel evaluated concessionaire business practices during the 2-year period prior to contract or permit renewal. Additionally, the files for two concessionaires did not contain documentation to show that the contracts or permits had been extended.
- ▶ Three of the six concessionaire files did not contain the required documentation indicating that Park personnel periodically evaluated the safety of concessionaire boats that

operate on a yearly basis. These periodic evaluations are especially important because Coast Guard inspections of these vessels are only performed on an annual basis.

- ▶ Two of the six concessionaire files did not contain the required documentation of insurance. The individual contracts and permits stipulate that each concessionaire maintain watercraft liability insurance ranging from \$500,000 to \$2 million and name the Park as an additional insurer. However, documentation of insurance was not found in the concessionaire files for two concessionaires: a contract concessionaire, which operated six vessels, with required liability of \$2 million per occurrence with a \$3 million annual aggregate; and a permit concessionaire, which operated one vessel, with required liability of \$500,000 per occurrence with a \$1 million annual aggregate.
- ▶ Three of the six concessionaire files did not contain appropriate Coast Guard certification documentation for vessel inspection. In addition, five of the concessionaire files did not contain documentation of crew member certification in lifesaving, first aid, and cardiopulmonary resuscitation techniques.¹
- ▶ One of the six concessionaire files did not contain the required permit to operate in Park waters.
- ▶ Only one of the six concessionaire files documented full compliance with Park requirements for adequate financial records. One concessionaire file did not contain annual financial reports for either FYs 2001 or 2002. The four remaining concessionaire files only contained annual financial reports for one year or the other.

Although a National Park Service official stated that the Concessions Program Center in Denver reviews the annual financial reports, we believe that copies of the financial reports should also be maintained in the Park's concessionaire files because local Park officials are ultimately responsible for ensuring that the Park's concessionaires comply with applicable documentation requirements.

In July 2003, subsequent to the completion of our field review, we contacted the Concessions Manager in Atlanta and requested her assistance in obtaining the compliance documentation missing at

¹ Requirements of the Concession Management Plan, Section II-A and II-B.

the time of our review. She reviewed her files and also directed St. Croix Park officials to obtain and provide the missing documentation. However, Park officials were only able to provide us with one missing annual financial report for one concessionaire. Therefore, there is no assurance that concessionaires have fully complied with important safety-related requirements, such as safety checks of their vessels, lifesaving certification of crew members, and liability insurance coverage.

We also found that records supporting the franchise fee amounts were not consistently maintained in the concessionaire files. Access to franchise fee collection information is vital, which should include records that show each concessionaire's monthly activities, gross revenues, number of passengers, and excursion cost per passenger to ensure that the correct franchise fees were paid.

We believe that the St. Croix National Park Superintendent should appoint a Park employee to be responsible for oversight of concession management operations. The individual should then contact all concessionaires to obtain missing compliance documentation and establish policies and procedures to ensure that concessionaires adhere to compliance and documentation requirements and that the Park's concessionaire files are current and complete.

Franchise Fee Collections Not Deposited Timely

Guideline 48, Chapter 24, requires that concessionaires pay a franchise fee of 2 percent of their gross receipts within 15 days after the end of each month. We found that the six concessionaires generally paid franchise fees by the required deadlines. However, Park personnel held the franchise fees an average of approximately 63 days before forwarding them for deposit in a Federal Reserve Bank in Florida. For example:

- ▶ On December 5, 2000, a concessionaire paid franchise fees of \$1,406.90 for the month of November 2000; however, the Park did not forward the concessionaire's check for deposit until May 5, 2001, or 5 months.
- ▶ On April 10, 2002, a concessionaire paid franchise fees of \$424.40 for the month of March 2002; however, the Park did not forward the concessionaire's check for deposit until January 13, 2003, or 9 months.

We estimated that potential interest income totaling \$475 was lost during FYs 2001 and 2002 because of the untimely deposit of franchise fee collections.

We believe that the Park employee designated to oversee concession management operations should ensure that (1) the amount of franchise fee payments received from concessionaires is fully supported and accurately represents 2 percent of concessionaires' gross receipts, and that (2) the Park deposits franchise fee collections to the Federal Reserve Bank in a timely manner.

At the September 17, 2003, exit conference for the audit, Park officials stated that they were in the process of issuing a vacancy announcement for a Concession Management Specialist to oversee concession operations at the St. Croix National Park. In the interim, concession management duties were temporarily assigned to existing staff and, as a result, efforts were being made to obtain the documentation that was missing from the concessionaire files and fee collections were being deposited timely.

FEE COLLECTIONS

Park officials did not implement adequate internal controls or develop formal policies or procedures for employees to collect parking lot and entrance fees. As a result, we noted several internal control weaknesses.

Parking Fee Collections

Park officials allowed certain users of the parking lot to bypass the payment of the normal fee by initialing the tickets issued by the entrance machine and validating them as "non-paying." However, the Park did not maintain a permanent record of which pre-numbered tickets were validated as "non-paying," the date, the name of the visitor, or the name of the approving Park official. Additionally, the Park discarded the used parking tickets that were removed from the exit machine. Therefore, there was no method to ensure that Park employees did not improperly validate tickets as "non-paying" and then keep the cash collected from customers. We noted that during a 24-day test period, 45 "non-paying" tickets valued at \$180 were issued. Based on our discussion with the Fee Collection Supervisor, the Park has begun to retain the used parking tickets for documentation purposes.

Park officials did not regularly reconcile the internally-generated reports produced by the cash register used for parking fee collections to the actual amount of cash in the register at the end of

each day. Additionally, due to problems with the programming of the register and possible user error, the internally-generated reports were not always accurate and sometimes were not produced at all. For example, the reports were not produced for 7 days during the period of January 29 to February 19, 2002, and for 5 days during the period of April 11 to 25, 2002. As a result of our discussion with the Fee Collection Supervisor, the Park has asked the cash register company to review and correct the programming of the register. In the interim, however, there was no consistent control over or reconciliation of daily parking fee collections.

Also, our review of the available collection and deposit records for a sample of 11 deposit batches during the period of August 3, 2001, through January 21, 2003, disclosed cash shortages (deposits less than collections) totaling \$426.

The Park should develop and implement formal policies and procedures to ensure that adequate internal controls exist over the collection and deposit of parking fees. These controls should include procedures to limit the authorization of “non-paying” tickets by specifically designated officials, require daily reconciliations of cash collections to the cash register reports and the used parking tickets, and require the retention of used parking tickets until any reconciliation discrepancies have been reviewed and satisfactorily explained.

Entrance Fee Collections

The Park charges an entrance fee of \$3 per adult for visits to both Fort Christiansvaern and the Steeple Building. Free entry is allowed to children and to adult visitors who possess or purchase one of several types of multi-use passes (Golden Age Pass, Annual Park Pass, Golden Access Permit, Golden Eagle Permit). Visitors pay the appropriate fee at the Visitors’ Center and are given a cash register-generated receipt by the Park cashier. This receipt must be used to gain access to the Steeple Building. The cash register² maintains an internal report of all transactions. This internal report should correspond to the User Shift report manually prepared by each cashier and to the actual cash on hand.

Formal policies for collection of entrance fees were contained in a document called “Fee Collection Guidelines for Christiansted National Historic Site,” which conforms to National Park Service Guideline 22. Despite these policies, we found evidence that internal controls over entrance fee collections needed improvement. Specifically, we found that:

² Separate cash registers were used for parking fee collections and entrance fee collections.

- ▶ The only verification of daily collections was to compare the amount of cash in the register to the internal register report at the end of each day. However, the internal reports generated by the Park's cash register were incorrect and unreliable for verifying the amount of daily cash collections.
- ▶ The cash register could print duplicate receipts without recording this fact in an internal report. As a result, duplicate copies of receipts could be given to other visitors, thereby allowing the misappropriation of collected fees. Based on our review, the Fee Collection Supervisor stated that she would acquire a new cash register for entrance fee collections.
- ▶ The Park was not making weekly deposits of entrance fee collections, as required by the guidelines. Instead, Park personnel took an average of 12 days during FY 2001 and 18 days during FY 2002 to mail deposits to the Federal Reserve Bank in Florida. The only verification of daily collections was to compare the amount of cash in the register to the internal register report at the end of each day.
- ▶ The Park did not perform unannounced spot checks of cash collections at least once every two weeks. Only one spot check was conducted during FYs 2001 and 2002. A Park official said that he did not perform unannounced spot checks because he had too many other things to do.

The Fee Collection Guidelines were compiled to establish internal controls and to prevent and detect fee collection irregularities. Noncompliance with the procedures resulted from inadequate supervision of the collection process and provided the opportunity for manipulation of the process. In addition, the Park should replace the malfunctioning cash registers to ensure that internal reports are accurate and usable.

At the September 17, 2003, exit conference for the audit, Park officials stated that an order had been placed for new cash registers for the parking and entrance fee collections; improved controls had been implemented for "non-paying" tickets for the parking lot, including the maintenance of a log of such "non-paying" tickets; and reconciliations of collections and deposits were being performed on a daily basis.

RECOMMENDATIONS

TO THE PARK SUPERINTENDENT

We recommend that the Superintendent of the St. Croix National Park:

1. Appoint an employee of the St. Croix National Park to be responsible for oversight of the concession management operations. This individual should ensure that concessionaire files contain all required documentation (as discussed in the Results of Audit section), the amount of franchise fee payments received from concessionaires is fully supported and accurately represents 2 percent of concessionaires' gross receipts, and deposits of franchise fee collections are made to the Federal Reserve Bank in a timely manner.
2. Develop and implement formal policies and procedures to ensure that adequate internal controls exist over the collection and deposit of parking fees. These controls should include procedures to limit the authority to issue "non-paying" tickets to specifically designated officials, require daily reconciliations of cash collections to the cash register reports and the used parking tickets, and require the retention of used parking tickets until any reconciliation discrepancies have been reviewed and satisfactorily explained.
3. Direct the Fee Collection Supervisor and other collection personnel to comply with the collection and deposit requirements contained in the Fee Collection Guidelines for entrance fees.
4. Address the problems related to the accuracy of the internal reports generated by the cash registers used for parking lot and entrance fees, either by having the cash registers reprogrammed to correct the problems or by acquiring new cash registers.

AUDITEE RESPONSE

We received a November 14, 2003, response (Appendix 4) to the draft report from the Superintendent of the St. Croix National Park. The response concurred with the recommendations and indicated that corrective actions had been or were being taken. Therefore, we consider Recommendations 1 through 4 to be resolved and implemented (Appendix 5).

APPENDIX 1 – PRIOR AUDIT COVERAGE

OFFICE OF INSPECTOR GENERAL REPORT

The March 1995 report “Selected Administrative Functions, Virgin Islands National Park, National Park Service” (No. 95-I-647) stated that the Park did not (1) ensure that franchise fee reconsiderations were conducted and implemented in a timely manner, (2) assess reasonable fees for the use by concessionaires of government buildings, (3) obtain reimbursement for refuse collection and other services provided to concessionaires, and (4) consistently authorize commercial boating operations in the Park. In addition, concessionaires had not reimbursed the Park for \$57,000 in expenses related to providing refuse collection, sewage treatment, and water system maintenance. Regarding other administrative functions, the Park did not dispose of unserviceable equipment valued at \$48,000 in a timely manner and held collections of up to \$22,000 for several months before deposit. Based on the Park Superintendent’s response to the draft report, the report’s three recommendations were considered resolved.

APPENDIX 2 – MONETARY IMPACT

FINDING AREAS

	Unrealized <u>Revenues</u>
Untimely Deposit of Franchise Fees	\$475
Parking Fee Collections	<u>426</u>
Totals	<u>\$901</u>

All amounts represent Federal funds.

APPENDIX 3 – APPROVED CONCESSIONAIRES

CONTRACT CONCESSIONAIRES

Mile Mark, Inc.
Teroro, Inc.

PERMIT CONCESSIONAIRES

Carl Punzenberger
Diva, Inc.
Llewelyn, Inc.
Southern Seas, Inc.

APPENDIX 4 – RESPONSE TO DRAFT REPORT



REPLY REFER TO:

United States Department of the Interior

NATIONAL PARK SERVICE
Christiansted National Historic Site
Buck Island Reef National Monument
Salt River Bay National Historic Park & Ecological Preserve
2100 Church Street #100
St. Croix, US Virgin Islands 00820

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November 14, 2003

MEMORANDUM

To: William J. Dolan

From: Superintendent, /s/ Joel A. Tutein

Subject: Responses to NPFR

The attach audit response, is to your draft audit, conducted by your office in the Virgin Islands. As my staff and I prepared this response, it became clear that we should state some historical facts that would help the process along. First of all, we welcome the audit and agree with its findings, and we also appreciated the professionalism displayed by your staff throughout the process.

Some of the facts not mentioned in your draft report dates back to 1989, after Hurricane Hugo. The two parks units on St. Croix were placed under the administrative control of the superintendent of Virgin Islands National Park following Hurricane Hugo. We lost four critical management positions (superintendent, chief ranger, chief of maintenance & administrative officer) along with the salaries to accommodate relocation a hardship transfers back to the mainland.

After nine year of working under the administrative control and supervision of Virgin Islands National Park, we were separated in October of 1999 or the beginning of fiscal year 2000. The Southeast Regional Director decided to return both parks to full control of the superintendent on St. Croix. Our funding levels were not restored, therefore, oversight on programs such as concession management and fee collection were not adequately administered at the park level.

The audit recommendations have allow us to make the necessary adjustments to provide the needed justifications to request equipment, personnel, and funding to address these problem areas.

Draft Audit Report Response V-IN-NPS-0004-2003-A

Findings:

The St. Croix National Park did not administer its concession operations in accordance with Park Service Guidelines. Specifically, we found that the Park did not maintain complete and accurate records to ensure concessionaire compliance with financial and performance requirements and did not deposit franchise fees timely. National Park Service Guideline 48, the Parks Concession Management Plan, and the terms of concessionaire's contracts and permits establish requirements for documents that must be maintained in the Park's files on each concessionaire and for timely deposit of franchise fees. Specifically, we found that:

- ▶ Concessionaire files did not always contain required documentation to support (1) the amount of franchise fee payments received, (2) evaluations of concessionaire operations, (3) safety inspections of concessionaire vessels, (4) existence of adequate insurance coverage, (5) crew member safety certifications, and (6) annual financial reports.
- ▶ Franchise fee collections were deposited an average of 2 months after the date of collection, with some deposits being delayed as long as 9 months.

We attribute the lack of compliance to the fact that the Park had not assigned a specific employee to be responsible for the concession management operations. Without complete and accurate records, the Park can not ensure that the concessionaires pay the appropriate franchise fees or determine their compliance with all insurance and safety requirements.

Corrective Action Taken By the Park Superintendent:

- 1) The superintendent has taken on the responsibility of oversight of the concession management operation. As such, I have modified the park's organizational chart to include a new position of Concession Management Specialist Gs-12. This position was classified and approved last fiscal year, and will be advertised within the next few weeks. The individual selected for this position will be responsible for the entire concession management program as described in NPS-48. In the interim, until the position is filled we plan to have the Lead Visitor Use Assistant conduct the deposit of franchise fee payment to the Federal Reserve Bank in a timely manner with the Administrative Officer serving as back up. Also worthy of mention is that we are currently working in establishing an approved TGA in St. Croix in order to facilitate deposits.

Finding:

The St. Croix National Park did not implement adequate internal controls or develop formal policies or procedures for employees to collect parking lot and entrance fees. As a result, we noted several internal control weaknesses. Specifically, we found that:

- ▶ Park officials did not regularly reconcile the internally-generated reports produced by the cash register used for parking fee collections to the actual amount of cash in the register at the end of each day. Additionally, due to problems with the programming of the register and possible user error, the internally-generated reports were not always accurate and sometimes were not produced at all. As a result, our review of the available collection and deposit records for a sample of 11 deposit batches during the period of August 3, 2001, through January 21, 2003, disclosed cash shortages (deposits less than collections) totaling \$426.
- ▶ Internal controls over entrance fee collections also needed improvement. For example, (1) the internal reports generated by the cash register were incorrect and unreliable, (2) the cash register could be made to print duplicate receipts, (3) collections were not being deposited timely, and (4) unannounced spot checks of cash collections were not being performed.

As a result of these conditions, the possibility existed for cash collections to be misappropriated.

Recommendation:

1. Develop and implement formal policies and procedures to ensure that adequate internal controls exist over the collection and deposit of parking fees. These controls should include procedures to limit the authority to issue “non-paying” tickets to specifically designated officials, require daily reconciliations of cash collections to the cash register reports and the used parking tickets, and require the retention of used parking tickets until any reconciliation discrepancies have been reviewed and satisfactorily explained.
2. Direct the Fee Collection Supervisor and other collection personnel to comply with the collection and deposit requirements contained in the Fee Collection Guidelines for entrance fees.
3. Address the problems related to the accuracy of the internal reports generated by the cash registers used for parking lot and entrance fees, either by having the cash registers reprogrammed to correct the problems or by acquiring new cash registers.

Corrective Action Taken by the Superintendent:

- 1) We are in the process of developing formal written policies and procedures in the forms of SOP's, for the internal controls over the collection and deposit of parking fees. In the interim, we have instructed the Lead Park Ranger Gs-5, to make deposits once per week. As superintendent, I issued a memorandum limiting the authority to division chiefs only, to authorize "no-paying tickets for persons on official business at the park. All used tickets are being reconciled daily, and all used tickets are kept until discrepancies have been reviewed and corrected and explained in a satisfactorily manner.
- 2) The Fee Collector Supervisor and all fee collectors has been advised of the collection and deposit requirements contained in NPS-22 guideline for fee collection operation. Each employee has received instruction to follow these guideline during weekly meetings.
- 3) We have purchased a new cash register that address the concerns found in the audit. All fee collectors has received training from the manufacture representative on the operation of the new machine.

SEE BELOW:

Policy and procedures have been developed to ensure adequate internal controls over the collection and deposit of entrance fees and parking fees. These Standard Operating Procedures are now in the final review and printing stages. In the interim cashiers are to follow the draft version and weekly meetings are scheduled in order to verify that compliance is adhered to.

Authority of "non-paying" tickets for persons on official business at the park has been limited to designated officials, in this case to division chiefs only. As superintendent a memorandum limiting this authority has been made available and distributed.

All tickets for the parking lot are now secured in Ziploc bags and retained at the park for use in reconciliation.

All fee collectors have been advised of the availability of NPS-22 at the fee collection office. All collection personnel have been requested to comply with these requirements.

A new cash register has been purchased and has replaced the old register. The new register was programmed to meet and currently exceeds the NPS-22 standards thus providing correct and reliable readings. This has made it possible for the fee collectors to print internal reports on a daily basis to review and reconcile at the end of their shifts. Together with the purchase of the new register all cashiers received a formal 4 hour training from the vendor representative thus providing hands on knowledge on its operation.

Deposits are being conducted on a weekly basis by the Lead Visitor Use Assistant. And unannounced audits or spot checks are being conducted to ensure accountability.

APPENDIX 5 – STATUS OF RECOMMENDATIONS

Finding/Recommendation Reference	Status	Action Required
1 to 4	Resolved and implemented.	No further response required.

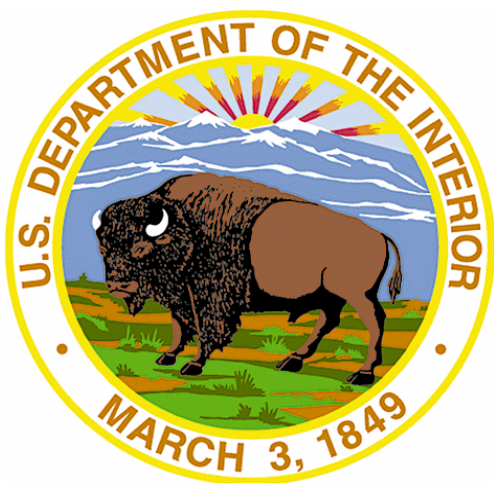
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