



# United States Department of the Interior

## Office of Inspector General

### Western Region

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Report No. W-VS-NPS-0002-2007

March 20, 2007

#### Memorandum

To: Assistant Secretary for Policy, Management and Budget  
(Attention: Associate Director for Finance, Policy and Operations)  
Superintendent, Yosemite National Park, National Park Service

From: Michael P. Colombo  
Regional Audit Manager

Subject: Verification Review of Recommendations from Our March 2003 Advisory  
Report No. 2003-I-0013 *Yosemite National Park's Museum Operations*,  
*National Park Service*

The Office of Inspector General has completed a verification review of recommendations presented in the subject audit report. The objective of the review was to determine whether the recommendations were implemented as reported to the Office of Financial Management, Office of Policy, Management and Budget.

#### Background

Our March 2003 advisory report *Yosemite National Park's Museum Operations*, *National Park Service* (No. 2003-I-0013) made four recommendations to Yosemite National Park (YNP) related to ensuring the security, preservation, and protection of YNP's museum collection.

In a November 19, 2002 response to the draft of the subject report, YNP generally agreed with and supported the findings and recommendations. Based on this response, we considered Recommendations 1 and 2 resolved and not implemented, Recommendation 3 unresolved, and Recommendation 4 resolved and implemented. Based on YNP's response to the final report and conversations with National Park Service (NPS) we considered Recommendation 2 resolved and implemented. Accordingly, on November 14, 2003, we referred Recommendations 1 and 3 to the Office of Financial Management for tracking of implementation. In a memorandum dated October 12, 2005, the Office of Financial Management reported to the Office of Inspector General that Recommendation 1 was implemented and considered closed.

## Scope and Methodology

The scope of this review was limited to determining whether YNP took action to implement the recommendations. To accomplish our objective, we reviewed the supporting documentation that YNP officials provided us relating to each of the recommendations. We also interviewed YNP program officials to gather additional information and to seek clarification on some of the information that YNP provided.

Our verification review announced the review of all four recommendations; however, since the Office of Financial Management is still tracking Recommendation 3 and does not yet consider it implemented, we revised our scope to report only on Recommendations 1, 2, and 4.

We did not perform any site visits or conduct any detailed audit fieldwork to determine whether the underlying deficiencies that were initially identified have actually been corrected. As a result, this review was not conducted in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States.

## Results of Review

Our current review found that YNP has implemented Recommendations 1, 2, and 4. The status of the recommendations is summarized in the Appendix.

**Recommendation 1: “Comply with the requirement to perform an annual inventory of the museum collection. Prior to performing this inventory, the controlled museum property listing should be updated to include all items greater in value than \$1,000.”**

In its November 19, 2002 response to the draft report, YNP stated it concurred with performing an annual inventory and updating the listings with additional items with current values of \$1,000 or more.

We obtained the annual inventory listings for fiscal years 2005 and 2006 and the controlled property listing, which included items valued at \$1,000 or more. In our review of the controlled property listings for fiscal years 2005 and 2006, we found a difference of 74 items. YNP informed us that this difference was caused by the conversion of paper records to automated records. YNP reconciled the difference to correct the fiscal year 2006 listing. Accordingly, we concluded that Recommendation 1 has been resolved and implemented.

**Recommendation 2: “Direct museum staff to meet the performance goal related to reducing the cataloging backlog.”**

In its November 19, 2002 response to the draft report, YNP stated that museum staff would be directed to meet performance goals related to the reduction of backlog cataloging.

While we were unable to obtain any written statement directing museum staff to meet performance goals related to reducing the catalog backlog, YNP has met and or exceeded its performance goal for fiscal years 2004 through 2006. The FY 2004 – FY 2006 Strategic Plan for Yosemite contained the new performance goal for museum objects cataloged, which is a 9 percent increase over 4 years. This new performance goal replaced the .01 percent increase per year used in our March 2003 review.

**Recommendation 4: “Review, document, and obtain all required approvals prior to any exchanges or transfers of the Park's museum property.”**

When the subject audit report was issued, we considered Recommendation 4 resolved and implemented with no need for further action. We spoke to YNP officials, who informed us since our final report was issued in March 2003, no exchanges or transfers of museum artifacts or property from the museum collection have occurred. Accordingly, we concluded that Recommendation 4 has been resolved and implemented.

**Conclusion**

We informed NPS officials of the results of this review at an exit conference on March 1, 2007. The NPS officials agreed with the results of our verification review.

If you have any questions about the report, please contact me at (916) 978-5653.

cc: Focus Leader for Management Control and Audit Follow-up, Office of Financial  
Management, Office of the Assistant Secretary for Policy, Management and  
Budget  
Audit Liaison Officer, Department of the Interior  
Audit Liaison Officer, Assistant Secretary for Fish and Wildlife and Parks  
Audit Liaison Officer, National Park Service

## Appendix

### STATUS OF PRIOR AUDIT REPORT RECOMMENDATIONS

Recommendation	Status	Action Required
1	Resolved and Implemented	No further action required.
2	Resolved and Implemented	No further action required.
4	Resolved and Implemented	No further action required.