



**OFFICE OF
INSPECTOR GENERAL**
U.S. DEPARTMENT OF THE INTERIOR

September 10, 2014

Memorandum

To: Douglas Glenn
Director, Office of Financial Management

Attention: Eric Eisenstein
Division Chief, Internal Control and Audit Follow-up, Office of Financial
Management

From: Christopher Stubbs *Chris Stubbs*
Eastern Region Manager for Audits, Inspections, and Evaluations

Subject: Verification of Recommendations for the Report, "National Park Service Visitor
Donation Boxes" (Report No. ER-IS-NPS-0014-2011)
Report No. ER-VS-MOA-0012-2014

The Office of Inspector General (OIG) has completed a verification review of the recommendations presented in the subject report. Our objective was to determine whether the U.S. Department of the Interior (DOI) implemented our recommendations as reported to the Office of Financial Management (PFM), Office of Policy, Management and Budget. PFM reported to OIG that it has closed the recommendations. We concur that the recommendations have been resolved and implemented.

Background

Our March 2012 report, "National Park Service Visitor Donation Boxes," made three recommendations to the National Park Service (NPS), pertaining to internal controls that are necessary to ensure the continued integrity of cash collected from visitor donation boxes at national park locations.

In a May 17, 2012 memorandum to OIG, NPS concurred with the report's recommendations and outlined steps to implement them. On June 12, 2012, we referred the recommendations to PFM for tracking and implementation; at that time, we considered all three recommendations to be resolved but not implemented. On September 24, 2013, PFM reported that the necessary steps had been taken to consider the recommendations implemented and closed.

Scope and Methodology

We limited the scope of this review to determining whether NPS implemented the recommendations in our report. To accomplish our objective, we reviewed the supporting

documentation that PFM obtained to recommend closure and the additional documentation that NPS provided us relating to steps taken to close the recommendations.

We did not perform site visits or conduct fieldwork to determine whether NPS had corrected the underlying deficiencies that were initially identified. As a result, this review was not conducted in accordance with the Generally Accepted Government Auditing Standards or the Quality Standards for Inspection and Evaluation as put forth by the Council of the Inspectors General on Integrity and Efficiency.

Results of Review

We concluded that NPS implemented the recommendations as indicated by PFM's closure notification.

NPS Recommendations:

Recommendation 1: Enforce existing policy requiring:

- a. written internal control policies at each park;
- b. parks administering visitor donation boxes to designate collection officers and to maintain supporting documentation; and
- c. employees handling cash to undergo a Minimum Background Investigation.

Recommendation 2: Require NPS collection officers to remove cash from visitor donation boxes and to make deposits on a weekly basis, as required by policy, to reduce the incentive and opportunity for theft.

Recommendation 3: Consider revising internal control review procedures to require a review of park visitor donation box collections, including those managed by authorized nonprofit entities.

Actions Taken:

Actions Taken: NPS parks have demonstrated the enforcement of existing policies by providing internal control policies for donation box collection, collector designation forms, and proof of favorable background investigations for assigned employees, as well as the collection of cash deposits on a weekly basis.

In addition, NPS' Assistant Director for Partnerships and Civic Engagement updated the Reference Guide to Director's Order #21 on Donations and Fundraising with information about management of donation boxes, including a section on undertaking a cost-benefit analysis before planning a new or upgraded fee collection facility or the installation of any new donation boxes, whether managed by NPS, a Park Friends Group, or a Cooperating Association.

Conclusion

We informed DOI officials of the results of this review on September 4, 2014.

cc: Nancy Thomas, Audit Liaison Officer, Office of Financial Management
Sharon Blake, Audit Liaison Officer, Office of Financial Management
Vera Washington, Audit Liaison Officer, National Park Service