



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

U.S. PARK POLICE LAW ENFORCEMENT SERVICES FOR THE PRESIDIO TRUST



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

SEP 30 2014

Memorandum

To: Jonathan B. Jarvis
Director, National Park Service

From: Mary L. Kendall *Sally H. [signature]*
Deputy Inspector General

Subject: Final Evaluation – U.S. Park Police Law Enforcement Services for the Presidio Trust
Report No. WR-EV-NPS-0022-2013

This memorandum transmits the findings of our evaluation of the interagency agreement between the Presidio Trust (Trust) and the National Park Service's (NPS) U.S. Park Police (USPP) for law enforcement services.

We evaluated the agreements in place to identify the criterion and methodology used by NPS for funding USPP's services to the Trust and the extent to which USPP is recording and billing the Trust for the full costs associated with its activities. We found that NPS' current business practices for funding USPP's services at the Presidio violates appropriations law. In addition, USPP tries to get full compensation for all services provided to the Presidio, but its own billing practices impede collection. Our report contains six recommendations to improve NPS' administration and management of its reimbursable agreements.

After reviewing our draft report, NPS management responded our recommendations. In the response, NPS stated that it did not concur with the three recommendations related to the appropriations law finding, but it did concur with the others. We are referring all six recommendations to the Assistant Secretary for Policy, Management and Budget to track their implementation.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit, inspection, and evaluation reports issued; actions taken to implement our recommendations; and recommendations that have not been implemented.

If you have any questions regarding this memorandum or the subject report, please contact me at 202-208-5745.

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Results in Brief

The Presidio of San Francisco, established in 1776, served as a military outpost for Spain, followed by Mexico, until the U.S. Army took over in 1846. When the Presidio ceased to be an active military post in 1994, the U.S. Congress incorporated the Presidio into the Golden Gate National Recreational Area and made the National Park Service (NPS) responsible for both converting the Presidio to public use and preserving the land as a national historic landmark.

In 1996, the Presidio Trust Act (Pub. L. No. 104-333) divided the Presidio into two management areas: Area A and Area B. The Act also created the Presidio Trust (Trust), a wholly owned government corporation whose purpose is to save the Presidio and transform it for a new national purpose. The Trust manages Area B's 1,168 acres of land, which holds the majority of constructed infrastructure and buildings. The Act also required the Trust to enter into a memorandum of agreement with the Secretary of the U.S. Department of the Interior for law enforcement activities and services to be provided by the U.S. Park Police (USPP), a unit within NPS.

We evaluated the agreements in place to identify the criterion and methodology used by NPS for funding USPP services to the Trust and the extent to which USPP is recording and billing the Trust for the costs associated with its activities.

We found that NPS' current business practice for funding USPP services at the Presidio violates appropriations law. In addition, USPP tries to gain full compensation for all services provided to the Presidio, but its own billing practices impede collection.

We make six recommendations in this report to improve NPS' administration and management of its reimbursable agreements. NPS concurred with three of our recommendations and is taking steps to implement them.

Introduction

Objective

Our objective was to evaluate the interagency agreements between the U.S. Park Police (USPP) and the Presidio Trust (Trust) for law enforcement activities and services. Specifically, we sought to identify the National Park Service's (NPS) criterion and methodology for funding USPP services to the Trust and the extent to which USPP is recording and billing the Trust for the full costs associated with its activities. See Appendix 1 for our report's scope and methodology.

Background

The Trust is the wholly owned government corporation responsible for managing the Presidio of San Francisco, a national historic landmark. As part of managing the Presidio, the Trust entered into a number of agreements with USPP for law enforcement services. USPP provides services using NPS funding, which the Trust then reimburses.

The Presidio Trust Act

Established in 1776, the Presidio of San Francisco began as an army post for Spain, followed by Mexico. In 1846, the U.S. Army took control of the Presidio grounds. Over the next 148 years, the U.S. Army transformed the Presidio into a military post. When the Presidio ceased to be a military post in 1994, Congress incorporated it into the Golden Gate National Recreation Area and turned it over to NPS for preservation and conversion to public use.

In 1996, the Presidio Trust Act (Pub. L. No. 104-333) created the Trust, which is a wholly owned government corporation created to save the Presidio and transform it for a new national purpose. The Act also divided the Presidio into two management areas: Area A and Area B. Area A, managed by the Golden Gate National Recreational Area, is 323 acres of coastal land. Area B, managed by the Trust, is 1,168 acres of land on which most of the Presidio's infrastructure and buildings are located.

USPP and the Trust

The Act required the Trust to enter into a memorandum of agreement with the Secretary of the Interior for USPP, a unit within NPS, to provide services to the Presidio.¹ The Trust and the chief of USPP entered into four interagency agreements to provide services for law enforcement, communications (e.g., 911 calls), special events, and parking enforcement. As shown in Figure 1, the law enforcement agreement is the largest, at just under \$4 million annually:

¹ Pub. L. No. 104-333 § 104(i).

USPP and Trust Interagency Agreements

Agreement	Amount (\$) FY 2013
Law Enforcement	3,978,200
Communications	695,000
Special Events	175,415
Parking Enforcement	50,000
TOTAL	4,898,615

Figure 1: The four interagency agreements between USPP and the Trust by amount.

USPP calculates the costs related to the law enforcement agreement using labor and indirect costs. In fiscal year 2013, the agreement identified over \$3.6 million in labor costs and over \$306,000 in indirect costs. USPP calculates labor costs by the number of “beats” (officers) at the Presidio per 24 hours over the course of a year. Indirect costs include such things as transportation and supplies. USPP calculates indirect costs based on the number of USPP officers dedicated to the Presidio versus the entire Golden Gate National Recreational Area. This percentage is applied against USPP’s administrative and operational expenses to identify the amount that the Trust should reimburse. Administrative and operational expenses may include shift supervisor hours, criminal investigations, and surveillance. For fiscal year 2013, USPP determined that services at the Presidio accounted for 40 percent of all indirect costs.

For the communications agreement, USPP and the Trust split the personnel costs of the Communications Center, which operates jointly with NPS. In return, NPS covers the cost of equipment and maintenance. As for the special events and parking enforcement agreements, both are reimbursed based on an average salary rate identified by USPP.

USPP records these costs in the U.S. Department of the Interior’s Financial and Business Management System (FBMS). USPP uses FBMS to track how much it needs to bill the Trust and when it receives payment. Each agreement specifies how often the Trust should reimburse USPP for the costs of services.

Funding

USPP is typically funded through the Operation of National Park System (ONPS) appropriation, but the officers working at the Presidio are being funded through

the NPS construction appropriation account (construction account).² USPP bills the Trust upon completion of services. The Trust reimbursement is applied to the construction account.

Within the construction account, the NPS Comptroller's Office establishes a separate subaccount for each agreement. These subaccounts are to be closed out at the end of the fiscal year, coinciding with the agreement's period of performance, when billing by USPP and payment by the Trust has been completed.

The NPS Comptroller's Office has established this process for reimbursements across all of NPS, estimated at \$120 million annually, and NPS has deposited reimbursements from a variety of sources this way for more than 30 years. Examples of other reimbursement activities include providing cultural and natural resource expertise, archeological services, and security assistance/background investigations to other agencies.

Reimbursement Practices

USPP bills the Trust and receives payment through the Intra-Governmental Payment and Collection (IPAC) system, which facilitates the transfer of funds from one Federal agency to another.

When it is time to bill the Trust, the USPP San Francisco Field Office (SFFO) notifies the NPS Accounting Operations Center (AOC) that the IPAC process is ready to begin. Figure 2 illustrates the process.

² The construction account's stated purpose, as established by Congress, is to fund "construction, improvements, repair, or replacement of physical facilities." Pub. L. No. 113-76. The ONPS appropriation monies provide "expenses necessary for the management, operation, and maintenance of areas and facilities administered by [NPS]." *Id.*

Billing the Trust: The IPAC Process

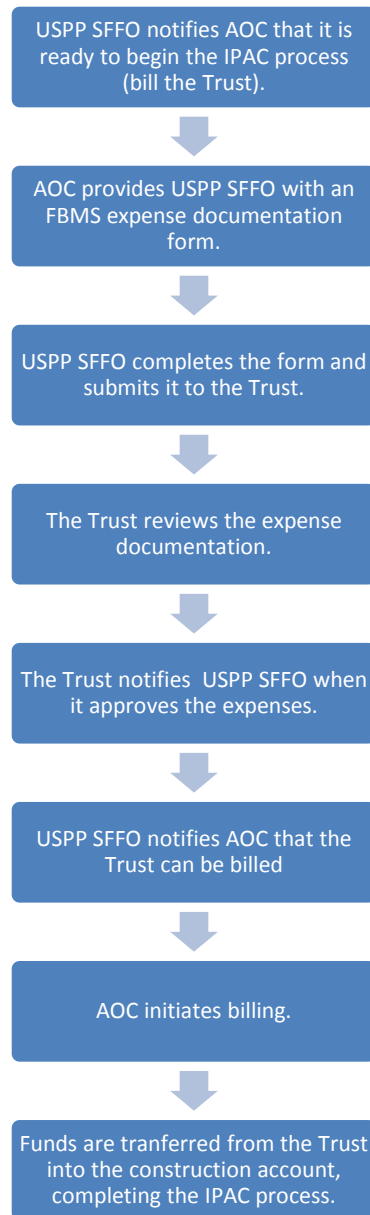


Figure 2. The IPAC process from start to finish.

Findings

We found that NPS' current business practice for funding USPP services at the Presidio violates appropriations law. In addition, USPP tries to get full compensation for all services provided to the Presidio, but its own billing practices impede collection.

Appropriations Law Violation

NPS has violated appropriations law by using its construction account to temporarily fund USPP services provided to the Trust. The NPS construction account is only for "construction, improvements, repair, or replacement of physical facilities."³ Monies in the construction account do not have to be expended by the end of the fiscal year; they remain available until they are expended. In contrast, expenditures for USPP at the Presidio are for salaries, equipment, and administrative expenses, which are categorically different from the construction appropriation's stated purposes and better align with the ONPS stated purpose of providing "expenses necessary for the management, operation, and maintenance of areas and facilities administered by [NPS]." ONPS funds are available only until the end of the fiscal year. Use of the construction account in this manner therefore violates the Purpose Statute, 31 U.S.C. § 1301(a), which states that an appropriation's funds may be applied only to the appropriation's purpose unless otherwise provided by law. (See Appendix 2 for the full legal analysis by our Office of General Counsel.)

When we notified NPS of this finding, NPS stated that the Economy Act, 31 U.S.C. § 1535, excepts its current business practice from the Purpose Statute in this situation because when NPS performs reimbursable work for another agency under the Economy Act, the reimbursing agency's funding authority applies. NPS further stated that because it has no specific appropriation to provide law enforcement services to the Presidio, it has discretion to choose which of its appropriations to use based on efficiency and convenience.

While this funding arrangement may be efficient and convenient, it violates appropriations law. The Economy Act only creates an exception to the Purpose Statute in the narrow sense that it allows a performing agency (in this case NPS) to do work for a separately funded agency (the Trust) even though the performing agency's appropriation would normally only be used to fund its own activities.⁴ The Economy Act does not allow the performing agency to disregard its appropriations' purpose, and when the agency has more than one appropriation, it must use the appropriation most relevant to the services it intends to provide.

The principle that an agency doing work under the Economy Act must use its most relevant appropriation stems from the legal requirement for the agency to be

³ Pub. L. No. 113-76.

⁴ Redbook v. III, ch. 12, p. 34.

“in a position” to perform that type of work. According to the U.S. Government Accountability Office (GAO), the performing agency is legally in a position to do work only if it is prepared to do the work from a practical standpoint, and the work is consistent with its own legal authority.⁵ GAO has established that the “Economy Act does not give a performing agency any authority which it would not otherwise have.”⁶ Allowing an agency to ignore the purpose of its own appropriations when doing work under the Economy Act would eviscerate the requirement for it to legally be in a position to do the work.

Under the Economy Act, NPS can use its ONPS appropriation for USPP activities at the Presidio on a reimbursable basis. By providing “expenses necessary for the management, operation, and maintenance of areas and facilities administered by [NPS],” the ONPS appropriation properly encompasses the operations and expenses of USPP as a component of NPS. The Economy Act thus allows USPP to provide its services to the Presidio using the same appropriation (ONPS) that funds all other USPP activities.

NPS told us that ONPS funds are insufficient to pay for USPP operations at the Presidio in advance of reimbursement from the Trust, which is a reason that NPS uses the construction account instead. Performing agencies have alternatives through 31 U.S.C. § 1535(b), however, to mitigate such difficulties, including advance payment by the ordering agency, billing as soon as the work is completed, or billing periodically as portions of the work are done.⁷

In particular, advance payment under 31 U.S.C. § 1535(b) allows the performing agency to bill the ordering agency in advance for the estimated cost of the work, and that charge may later be adjusted according to the actual cost once the work, or a given phase of it, is completed. Such an arrangement ensures an agency providing services under the Economy Act does not run afoul of fiscal law or suffer a fiscal shortfall as a result of providing those services.

The Department’s Office of Policy, Management and Budget would not opine on how NPS handles the reimbursable funds, as each bureau or agency is responsible for being its own “fund manager.” No departmental policy exists for handling reimbursable funds.

⁵ Redbook v. III, ch. 12, pp. 27 – 28.

⁶ *Id.*

⁷ Redbook v. III, ch. 12, p. 35 (citing GAO, “Program to Improve Federal Records Management Should Be Funded by Direct Appropriations,” LCD-80-68 (June 23, 1980), at 12.

Recommendations

We recommend that the NPS Director:

1. Discontinue the use of the construction account for reimbursable agreements to provide USPP services to the Presidio, as such use violates the Purpose Statute;
2. Initiate the use of interagency agreements using the ONPS appropriation to finance USPP operations at the Presidio and use advance payment for services, under 31 U.S.C. § 1535(b); and
3. Review the other NPS reimbursable agreements that use the construction account as a financing mechanism, determine the proper appropriation to account for these reimbursable costs, and use advance payment for services.

Difficulty Collecting Full Reimbursement

Untimely Billing

USPP is historically untimely in its billing of the Trust for work completed. Agreements require USPP to bill the Trust regularly, but USPP generally waits to complete the IPAC process up to 6 months after the end of the fiscal year. For example, as of the end of March 2014, USPP had not yet submitted cost documentation for services provided in fiscal year 2013; therefore, the Trust has not been able to approve the documentation or pay USPP.

NPS' current business practice of funding USPP at the Presidio from its construction account instead of ONPS, however, creates a situation in which USPP does not need to bill the Trust in a timely fashion in order to remain funded. ONPS funds are available only until the end of the fiscal year. Monies in the construction account, however, do not have to be expended by the end of the fiscal year; they remain available until they are expended.⁸ In addition, billing to the construction account prevents unreimbursed or inadequately reimbursed costs from affecting the ONPS account. USPP therefore has no incentive to complete the billing process promptly or accurately.

The Trust allows a 3-month extension from the end of the Federal fiscal year (extending from the end of October to the end of December) for USPP to complete the billing process. Because USPP does not complete the billing process on time, the Trust consistently allows an additional 3-month extension (the end of March). As this year was the Trust's first year of self-sufficiency, the Trust needs to know its true costs to allocate expenses to the Trust and its tenants.

⁸ Pub. L. No. 112-74 (2013 appropriation).

Recommendation

We recommend that the NPS Director:

4. Complete the IPAC process in accordance with the timelines identified by the agreements between USPP and the Trust and ensure sufficient documentation is provided to the Presidio Trust.

Billing Records

USPP SFFO and the Trust have reported different amounts left to be paid on their interagency agreements. In early January 2014, after USPP headquarters sent its FBMS report to the Trust showing the status of payments made by the Trust on the agreements, the Trust's contract manager notified USPP SFFO that the Trust still had \$1.1 million left to be billed on the agreements.

According to NPS, the inconsistencies stem from USPP's issues with implementing FBMS. USPP headquarters experienced significant turnover in management and budget personnel prior to and during FBMS' implementation. This turnover resulted in poorly defined user roles and inadequate systems training for headquarters and field staff.

USPP SFFO stated that it was unaware of the \$1.1 million unpaid by the Trust from fiscal year 2013 because the FBMS hierarchy structure does not authorize the USPP SFFO budget officer to access detailed account information. The information that USPP had access to indicated that the agreements were fulfilled.

USPP SFFO and the Trust both communicated with USPP headquarters and AOC in an attempt to identify why they were reporting different amounts. The IPAC process was not completed because USPP never notified AOC that the process was ready to begin. USPP SFFO, however, did not initiate the IPAC process because its access to FBMS indicated that the agreements had been fulfilled. Because AOC was not notified, it never sent USPP SFFO the FBMS cost documentation form, and USPP in turn did not submit that completed form to the Trust. The Trust could not approve the payments because it did not have sufficient documentation, and payment through the IPAC system could not be completed without approval.

In 2013, USPP detailed an AOC employee to help implement FBMS. While new budget personnel are being hired and trained in the headquarters location, USPP did not know when FBMS training will reach field level due to staff workload.

Recommendation

We recommend that the NPS Director:

5. Provide adequate FBMS training and access to USPP personnel and ensure roles and responsibilities are clearly defined and communicated.

Reimbursement Rates

USPP has no policy or practice in place for regularly verifying the accuracy of the rates that it charges the Trust for the law enforcement agreement. Without regular verification, USPP may not be realizing full reimbursement for actual costs of services provided.

The Trust's contract manager and an USPP SFFO official jointly verified USPP's rate calculation for the law enforcement agreement in 2007. The Trust's contract manager verified the rate calculation again in 2013. In both instances, it was the Trust's contract manager who initiated the rate calculation verification. USPP does not regularly verify the rates it charges.

Both USPP and the Trust have acknowledged that these rates are "good faith" estimates that are negotiated up front annually and then adjusted as needed throughout the year as IPACs are submitted, and the Trust receives cost documentation.

Recommendation

We recommend that the NPS Director:

6. On a cyclical basis, validate the completeness and reasonableness of the labor and indirect cost allocations associated with USPP providing law enforcement services to the Presidio.

Conclusion and Recommendations

Conclusion

NPS' use of its construction account to fund USPP activities in the Presidio violates appropriations law. The fact that funds are periodically reimbursed to the construction account is irrelevant. In addition, USPP's attempts to collect reimbursement for all activities performed in the Presidio are impeded by its own billing practices.

According to the NPS Comptroller's Office, the use of the construction account's dollars allows reimbursable programs to continue business without the interruptions that may occur due to the Federal appropriation process. Using the construction account in this manner, however, not only violates appropriation laws but also makes funds difficult to track and removes any incentive for USPP to bill the Trust properly and accurately. In addition, this issue extends beyond the Presidio. Currently, NPS uses the construction account to handle reimbursable costs across NPS estimated at \$120 million annually.

To ensure a continued beneficial relationship between the Trust and USPP, NPS should change its current business practice for funding USPP activities at the Presidio, and USPP should update its billing practices. These changes should improve not only the relationship between USPP and the Trust, but increase transparency in how business is conducted.

Recommendations and Summary of NPS' Response to Our Draft Report

We recommend that the NPS Director:

1. Discontinue the use of the construction account for reimbursable agreements to provide USPP services to the Presidio, as such use violates the Purpose Statute;
2. Initiate the use of interagency agreements using the ONPS appropriation to finance USPP operations at the Presidio and use advance payment for services, under 31 U.S.C. § 1535(b);
3. Review the other NPS reimbursable agreements that use the construction account as a financing mechanism, determine the proper appropriation to account for these reimbursable costs, and use advance payment for services;
4. Complete the IPAC process in accordance with the timelines identified by the agreements between USPP and the Trust and ensure sufficient documentation is provided to the Presidio Trust;

5. Provide adequate FBMS training and access to USPP personnel and ensure roles and responsibilities are clearly defined and communicated; and
6. On a cyclical basis, validate the completeness and reasonableness of the labor and indirect cost allocations associated with USPP providing law enforcement services to the Presidio.

In its response to our draft report, NPS did not concur with recommendations 1 through 3. We consider these recommendations unresolved and not implemented, and will refer them to the Assistant Secretary for Policy, Management and Budget for resolution.

NPS did, however, concur with recommendations 4 through 6 and is taking steps to implement them. We consider these recommendation resolved but not implemented, and we will refer them to the Assistant Secretary for Policy, Management and Budget for tracking of implementation.

See Appendix 3 for the full text of NPS' response. Appendix 4 lists the current status of each of our recommendations.

Appendix I: Scope and Methodology

Scope

We conducted our evaluation in accordance with Quality Standards for Inspection and Evaluation as put forth by the Council of the Inspectors General on Integrity and Efficiency. We believe that the work performed provides a reasonable basis for our conclusions and recommendations.

Our scope did not include a detailed cost review of the signed interagency agreements, nor did we review the data reliability of the various recording and billing information systems.

Methodology

We conducted our evaluation work from July through December 2013. As part of our evaluation, we—

- reviewed legislation, and sought to identify National Park Service (NPS) and departmental policies and procedures;
- obtained a legal opinion from the Office of Inspector General's Office of General Counsel to identify whether NPS may pay for U.S. Park Police (USPP) operations on the Presidio with funds from its Construction appropriation, rather than its Operation of National Park System appropriation;
- reviewed prior reports issued by our office, the U.S. Government Accountability Office, and the Congressional Research Service;
- reviewed NPS budget justifications;
- reviewed Trust management plans; and
- reviewed interagency agreements between the Trust and USPP.

We visited or contacted the—

- Board representatives and contract manager for the Trust;
- USPP San Francisco Field Office command and budget officials;
- Golden Gate National Recreation Area superintendent and chief ranger;
- Deputy Comptroller and key officials from the NPS Accounting Operations Center;
- USPP's acting chief and other key budget officials;
- Deputy Assistant Secretary of Budget, Finance, Performance and Acquisition and the Director of the Office of Budget; and
- Attorneys in the U.S. Department of the Interior's Solicitor's Office.

Appendix 2: Office of General Counsel's Legal Opinion

This appendix has been removed from the public version of this report. The information is exempt pursuant to the Freedom of Information Act exemption 5 U.S.C. § 552 (b)(5).

Appendix 3: National Park Service Response to Draft Report

The National Park Service's response to our draft report follows on page 16.



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

SEP 23 2014

Memorandum

To: Assistant Inspector General for Audits, Inspection, and Evaluations

From: Director *for Peggy O'Dell*

Subject: National Park Service Response to: Office of Inspector General Draft Evaluation Report entitled: U.S. Park Police Law Enforcement Service for the Presidio Trust (Report No. WR-EV-NPS-0022-2013)

The National Park Service (NPS) has reviewed the Office of Inspector General (OIG) Draft Evaluation Report entitled: *U.S. Park Police Law Enforcement Services the Presidio Trust (WR-EV-NPS-0022-2012)*. The Inspector General's Evaluation Report expressed concerns about the National Park Service interagency agreement between the Presidio Trust (Trust) and the National Park Service U.S. Park Police (USPP) for law enforcement services and made six recommendations.

Attached are the NPS' detailed responses to the OIG specific recommendations, including steps the NPS will take or has taken to address the recommendations.

If you should have any questions or need additional information, please contact Vera Washington, NPS Audit Liaison Officer, at (202) 345-1960 or Cameron Sholly, Associate Director, Visitor and Resource Protection, at (202) 565-1020.

Attachment

*National Park Service Response to: Office of Inspector General Draft Evaluation Report entitled:
U.S. Park Police Law Enforcement Services for the Presidio Trust
(Report No. WR-EV-NPS-0022-2013)*

OIG Recommendation #1: Discontinue the use of the construction account for reimbursable agreements to provide USPP services to the Presidio, as such use violates the Purpose Statute.

The National Park Service (NPS) has discussed the legal opinion on which this report is premised with the Office of the Solicitor and PMB. Based on those conversations, they generally concur with the NPS' conclusion as to its legal authority. Therefore, the NPS requests that OIG work with SOL and PMB before finalizing its conclusions as to applicable appropriation laws.

OIG Recommendation #2: Initiate the use of interagency agreements using the ONPS appropriation to finance USPP operation at the Presidio and use advance payment for services, under 31 U.S.C. § 1535(b).

See response to Recommendation #1.

OIG Recommendation #3: Review the other NPS reimbursable agreements that use the construction account as a financing mechanism, determine the proper appropriation to account for these reimbursable costs, and use advance payment for services.

See response to Recommendation #1.

OIG Recommendation #4: Complete the IPAC process in accordance with the timelines identified by the agreements between USPP and the Trust and ensure sufficient documentation is provided to the Presidio Trust.

The NPS concurs with the OIG recommendation and has taken steps to begin implementation. The United States Park Police is currently working with staff from the Presidio to ensure the process is solidified and understood by all parties. The NPS will fully document the process, including checks and balances to ensure execution in accordance with the parameters of the agreement, and clarify roles for all parties involved.

Target date for implementation: October 31, 2014

Responsible Official: Robert MacLean, Acting Chief, USPP

OIG Recommendation #5: Provide adequate FBMS training and access to USPP personnel and ensure roles and responsibilities are clearly defined and communicated.

The NPS concurs with the OIG recommendation and has already taken steps to improve FBMS access and training of staff. The USPP HQ Budget Office has also become more directly engaged in monitoring activities with the reimbursable accounts and working directly with staff in the San Francisco Field Office and the Accounting Operations Center, and at the Presidio. The process for executing the Presidio agreement will be documented, and roles and responsibilities within the process will be made clear and communicated to all parties. USPP personnel with responsibilities for executing the agreement will receive necessary training tailored to their specific roles.

Target date for implementation: December 12, 2014

Responsible Official: Robert MacLean, Acting Chief, USPP

OIG Recommendation #6: On a cyclical basis, validate the completeness and reasonableness of the labor and indirect cost allocations associated with USPP providing law enforcement services to the Presidio.

The NPS concurs with the OIG recommendation and will develop a process and timelines for periodic review of labor and indirect cost rates and allocations.

Target date for implementation: December 1, 2014

Responsible Official: Robert MacLean, Acting Chief, USPP

Appendix 4: Status of Recommendations

In response to our draft report, the National Park Service concurred with three of our six recommendations and stated that it was working to implement them. The response included target dates and an action official for each recommendation (see Appendix 3). We consider three recommendations unresolved and not implemented, and three resolved but not implemented.

Recommendations	Status	Action Required
1, 2, 3	Unresolved and not implemented	The recommendations will be referred to the Assistant Secretary, Policy, Management and Budget for resolution.
4, 5, 6	Resolved but not implemented	The recommendations will be referred to the Assistant Secretary, Policy, Management and Budget for tracking of implementation.

Report Fraud, Waste, and Mismanagement



Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.



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By Mail: U.S. Department of the Interior
Office of Inspector General
Mail Stop 4428 MIB
1849 C Street, NW.
Washington, DC 20240