



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

**NATIONAL PARK SERVICE
TASK AGREEMENT NOS.
PI3AC00875 AND PI3AC00891
WITH THE
UNIVERSITY OF RHODE ISLAND**

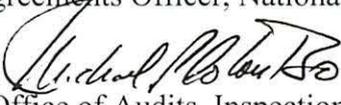


OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

SEP 16 2016

Memorandum

To: Jennifer Fleming
Northeast Region Agreements Officer, National Park Service

From: Michael P. Colombo 
Regional Manager, Office of Audits, Inspections, and Evaluations

Subject: Final Audit Report – National Park Service Task Agreement Nos. P13AC00875
and P13AC00891 With the University of Rhode Island
Report No. 2015-WR-084

This report presents the results of our audit of incurred costs claimed by the University of Rhode Island under two National Park Service (NPS) task agreements (Task Agreement Nos. P13AC00875 and P13AC00891).

As of July 31, 2015, the original agreements had each been modified, with obligated funds amounting to \$1,341,222 for Task Agreement No. P13AC00875 and \$1,588,864 for Task Agreement No. P13AC00891, for a total of \$2,930,086. As of July 31, 2015, the costs claimed by the University for both task agreements was \$1,284,598. Of this amount, we questioned \$150,452 in costs. The audit results section of this report provides details of these costs.

Background

Task Agreements Nos. P13AC00875 and P13AC00891 were awarded under Cooperative Agreement No. P09AC00212 (formerly H4503090700) dated June 19, 2009, and were between NPS and the University, along with Federal agencies, Universities, and Colleges. The task agreements were created to support coastal national parks in NPS' Northeast Region by providing research, technical assistance, and education through the cooperative relationship with partners of the North Atlantic Coast Cooperative Ecosystem Studies Unit (CESU), including the University. The period of performance for these agreements was from July 30, 2013, through December 30, 2016.

The purpose of Task Agreement No. P13AC00875, "Acquisition Coordination, Compilation, Data Management and Change Analysis of Light Detection and Ranging (LiDAR) and Other Geospatial Data Collected Pre- and Post-Hurricane Sandy," is to create an emergency data preparedness and response system for coastal national parks that will guide geospatial data acquisition, analysis, management, and archiving before, during, and after extreme storm events.¹ The system will be based on lessons learned from Hurricane Sandy's impact on three

¹ LiDAR instruments emit laser light pulses from airplanes. The pulses are reflected back to sensors to measure the elevation of the ground or water below. LiDAR provides rapid elevation mapping over large areas.

national parks in October 2012: Gateway National Recreational Area (GATE), Assateague National Seashore (ASIS), and Fire Island National Seashore (FIIS).

The purpose for Task Agreement No. P13AC00891, “Elevation Mapping of Critical Park Areas for Planning and Post- and Future Storm Evaluation and Modeling,” is to collect high-resolution elevation data and inundation modeling to create the data infrastructure and technical procedures that will be used in preparing for and responding to future storm events at FIIS, GATE, and ASIS.

Objective

The objective of this audit was to determine whether the costs claimed under the task agreements were allowable under applicable Federal laws and regulations, allocable to the agreements, incurred in accordance with their terms and conditions, and reasonable and supported. We audited the agreements for the period of July 30, 2013, through July 31, 2015. Attachment 1 provides our full audit scope and methodology.

Results of Audit

Of the University’s \$1,284,598 in claimed costs for Task Agreement Nos. P13AC00875 and P13AC00891, we identified \$150,452 in questioned costs. We based our determination of questioned costs on our audit of the University’s costs. We identified costs as unsupported when we were given insufficient documentation related to the costs. We identified costs as unallowable when we determined that they were either unreasonable or not allowable under the terms of the task agreements, University policies and procedures, or applicable provisions of U.S. Office of Management and Budget (OMB) circulars.

Questioned Costs for Task Agreement No. P13AC00875

Under Task Agreement No. P13AC00875, the University claimed \$630,455 in costs for the period July 30, 2013, through July 31, 2015. We identified a total of \$60,132 in questioned costs: \$550 in unsupported costs classified as research supplies and \$59,582 in unsupported costs classified as cost center charges. A summary of the claimed, unallowable, and unsupported costs by category is shown below in Figure 1.

Category Description	Claimed Costs	Unallowable Costs	Unsupported Costs	Revised Claimed Costs	Finding
Payroll	\$444,890	\$0	\$0	\$444,890	
Research Supplies	5,935	0	550	5,385	1
Educational/ Recreational Supplies/Expense	441	0	0	441	
Computer Supplies and Software	4,504	0	0	4,504	
Cost Center Charges	59,582	0	59,582	0	2
Travel	11,145	0	0	11,145	
Student Aid	11,820	0	0	11,820	
Standard Overhead	92,138	0	0	92,138	
Total	\$630,455	\$0	\$60,132	\$570,323	

Figure 1. Unallowable and unsupported costs under Task Agreement No. PI3AC00875.

Findings

1. Research Supplies – Unsupported Costs of \$550

The University claimed costs of \$5,935 in research supplies. Of this amount, we question a \$550 registration fee paid on May 27, 2015, for a training course titled “Charting a New Course for Wetland Management: Climate Adaptation or Climate Mitigation.” Training courses are allowed under this agreement, but we question the cost of the course being charged to the research supplies account and consider it unsupported.

2. Cost Center Charges for the Environmental Data Center (EDC) – Unsupported Costs of \$59,582

For its EDC cost center, the University claimed costs of \$59,582, made in 10 charges from July 30, 2013, through July 31, 2015, and we classified the entire amount as unsupported because the University was unable to provide adequate documentation.

We could not determine how the 10 charges to the task agreement were derived using the University’s stated methodology. We also noted that the University has not charged EDC costs to both task agreements on a monthly basis as required by its internal policy. The EDC charges do not appear to follow any methodology for charge amounts or the timing of the charges. According to the University’s Service Centers Policy, the “billing should be done at least on a monthly basis. At the end of the fiscal year, progress billings should be done to actually reflect revenue generated during the fiscal year.”

NPS' Northeast Region considers the University's EDC lab the center of technical expertise in geographic information systems (GIS) and has designated it as its Regional Technical Support Center for GIS projects. The University uses its EDC lab to complete tasks for the Region under Task Agreement No. P13AC00875 and then charges the cost of those services back to the Region in accordance with OMB Circular A-21. Circular A-21 states that a specialized service facility charges the costs of providing services based on the actual use of services and an established billing rate. Circular A-21 requires billing rates to be based on actual costs designed to recover the aggregate cost of a service and that the University must provide adequate documentation to support costs charged to sponsored agreements.

Questioned Costs for Task Agreement No. P13AC00891

Under Task Agreement No. P13AC00891, the University claimed \$654,143 in costs for the period July 30, 2013, through July 31, 2015. We identified a total of \$90,320 in questioned costs: \$40 in unsupported cost classified as research supplies; \$50 in unallowable costs classified as educational and recreational supplies; \$3,483 in unsupported costs classified as computer supplies and software; and \$86,747 in unsupported costs classified as cost center charges. A summary of the claimed, unallowable, and unsupported costs by category is shown below in Figure 2.

Category Description	Claimed Costs	Unallowable Costs	Unsupported Costs	Revised Claimed Costs	Finding
Payroll	\$374,855	\$0	\$0	\$374,855	
Freight/Cartage/Express	358	0	0	358	
Research Supplies	1,487	0	40	1,447	1
Educational/Recreational Supplies/Expense	8,284	50	0	8,234	2
Computer Supplies and Software	7,636	0	3,483	4,153	3
Services or Consultants	5,498	0	0	5,498	
Cost Center Charges	86,747	0	86,747	0	4
Travel	26,733	0	0	26,733	
Standard Overhead	89,531	0	0	89,531	
Equipment	\$53,014	0	0	\$53,014	
Total	\$654,143	\$50	\$90,270	\$563,823	

Figure 2. Unallowable and unsupported costs under Task Agreement No. P13AC00891.

Findings

1. Research Supplies – Unsupported Costs of \$40

The University claimed costs of \$1,487 in research supplies. Of this amount, we question two \$20 JP Morgan purchase card transactions dated April 6, 2015, and classify it as unsupported.

2. Educational/Recreational Supplies/Expense – Unallowable Costs of \$50

The University claimed costs of \$8,284 in educational/recreational supplies/expense. Of this amount, we question a May 5, 2015 transaction of \$50 for purchasing a toll pass from the Rhode Island Turnpike and Bridge Authority. We classify the amount as unsupported because the University did not provide an explanation for the purchase or why this toll pass was authorized.

3. Computer Supplies and Software – Unsupported Costs of \$3,483

The University claimed costs of \$7,636 in computer supplies and software. Of this amount, we question the direct charge of a June 22, 2015 transaction of \$3,483 for an Apple MacBook Pro purchased from the University bookstore. A number of other laptops, data backups, servers, and other computer supplies were purchased through the EDC where expenses are subsequently passed on to its users. We classify the amount as unsupported.

4. Cost Center Charges/EDC – Unsupported Costs of \$86,747

For its EDC cost center, the University claimed costs of \$86,747, made in 9 charges from July 30, 2013, through July 31, 2015. As previously described in Task Agreement No. P13AC00875, Finding No. 2, we classified this amount as unsupported because the University could not provide accurate and reasonable documentation for the calculation of the EDC charges. There were inconsistencies in the amount and timing of these EDC charges. We question the entire amount and classify it as unsupported.

Other Noted Items

Effort-Reporting Policies and Procedures (Payroll)

The University's effort-reporting records had variances that were caused by a difference between the level of effort certified by the University and the actual level of effort performed by employees.

OMB Circular A-21 and the University's Effort Certification Manual both state that changes should be promptly adjusted if activity records indicate significant differences. They also state that the distribution of activity should represent a reasonable estimate of the work performed by the employee during the period. The University's manual, however, does not

establish what the University should consider a reasonable variance, meaning a variance that requires no adjustment. The manual also does not establish what would be a significant variance, which would require an adjustment.

We advise the University to establish clear definitions for reasonable and significant variances in its Effort Certification Manual in order to enhance its system for monitoring effort reporting and payroll. This will ensure that proper payroll cost transfers and adjustments are made when needed.

Performance Measures for the Task Agreement Deliverables

We found that project deliverables for the two task agreements were not submitted according to the terms of the agreements. The content of the deliverables and their due dates were altered too frequently to be considered established milestones for performance.

In December 2013, OMB issued final guidance titled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” This new guidance, often referred to as the “Super-Circular,” includes provisions that focus on performance over compliance to provide accountability for Federal funds.

Although not applicable to the scope of this audit, according to the Super-Circular, the Federal awarding agency should provide recipients with clear performance goals, indicators, and milestones (2 C.F.R. § 200.301). The project deliverables listed in the task agreements should be used as criteria for performance measures, however, their due dates are being altered too frequently. Without clearly defined goals and milestones, it is unclear whether the University is on track to complete the projects according to the terms stated in the agreements.

Conclusion and Recommendations

As of July 31, 2015, the costs claimed by the University for Task Agreement Nos. P13AC00875 and P13AC00891 were \$630,455 and \$654,143, respectively, for a total of \$1,284,598. We identified \$60,132 in unsupported costs for P13AC00875 and identified \$50 in unallowable costs and \$90,270 in unsupported costs for P13AC00891, for a total of \$150,452 in total questioned costs.

For Task Agreement No. P13AC00875, we recommend that NPS:

1. Resolve the unsupported research supplies cost of \$550;
2. Resolve the unsupported EDC cost center charges of \$59,582.

For Task Agreement No. P13AC00891, we recommend that NPS:

1. Resolve the unsupported research supplies costs of \$40;
2. Resolve the unallowable educational/recreational supplies/expense costs of \$50;

3. Resolve the unsupported computer supplies and software costs of \$3,483; and
4. Resolve the unsupported EDC cost center charges of \$86,747.

In its response to our draft report, dated July 21, 2016 (see Attachment 2), NPS provided additional support documentation for some of the costs we questioned on Task Agreement No. P13AC00875. NPS considers the amount we questioned in Recommendation 1 a supported cost based on University-provided supporting documentation. Under Recommendation 2, the University could not provide adequate documentation to support the individual EDC cost center charges totaling \$59,582, and NPS agreed with our finding that this cost is unsupported. NPS noted that going into fiscal year 2016, the University indicated that it sees an opportunity to improve the precision of its EDC calculations. We consider Recommendation 1 resolved and implemented. As NPS agrees with the importance of Recommendation 2, we consider it resolved and unimplemented.

NPS also provided further documentation for questioned costs on Task Agreement No. P13AC00891. NPS considers the amounts we questioned in Recommendations 1 and 3 as supported costs based on University-provided supporting documentation. NPS considers the amount we questioned in Recommendation 2 as an allowable cost after reviewing the provided documentation. NPS considers the EDC cost center charges totaling \$86,747 in Recommendation 4 as unsupported, as described above regarding Task Agreement No. P13AC00875, Recommendation 2. We consider Recommendations 1 through 3 resolved and implemented. As NPS agrees with the importance of Recommendation 4, we consider it resolved and unimplemented.

We will refer Recommendation 2 for Task Agreement No. P13AC00875 and Recommendation 4 for Task Agreement No. P13AC00891 to the Assistant Secretary for Policy, Management and Budget for implementation tracking. See Attachment 3 for status of the recommendations.

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 report, please call me at 916-978-5653.

Attachments (3)

Scope and Methodology

Our audit work included reviewing costs claimed by the University of Rhode Island (University) under two task agreements (Task Agreement Nos. P13AC00875 and P13AC00891). The total claimed costs between both task agreements totaled \$1,284,598 for the period July 30, 2013, through July 31, 2015. We performed our audit at the University's Office of the Controller in Kingston, RI, and at our office in Sacramento, CA.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To meet our objectives, we—

- interviewed or contacted the University's Office of the Controller personnel, the University's Department of Internal Audit, and National Park Service personnel;
- reviewed the task agreements, project statement, award letter, and associated progress and financial status reports;
- reviewed the most recent U.S. Office of Management and Budget (OMB) A-133 audit reports;
- reviewed OMB Circular A-21, "Cost Principles for Educational Institutions," for regulations pertaining to claimed costs;
- reviewed OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations";
- reviewed the OMB guidance titled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards";
- reviewed the University's audited financial statements for fiscal year 2014;
- reviewed the University's policies and procedures for its management and accounting systems;
- reviewed the completed copy of our internal control questionnaire;
- reviewed the negotiated indirect cost rate agreement;
- reviewed the support for the University's claimed costs; and
- reviewed the equipment purchased with task agreement funds.

We also evaluated the internal controls over transactions recorded in the University's accounting and payroll systems and tested their operation and reliability. We did not project the results of the tests to the total population of recorded transactions.

We relied on computer-generated data for direct costs and personnel costs to the extent that we used these data to select costs for testing. Based on our test results, we either accepted the data or performed additional testing. We took samples of costs and verified them against source documents such as purchase orders, invoices, receiving reports, and payment documentation. For personnel costs, we selected University employees who charged time to the

task agreements and verified their charges against effort reports and other supporting documentation.

Bureau's Response to Draft Report

The National Park Service's response to our draft report follows on page 2 of this attachment.



United States Department of the Interior

NATIONAL PARK SERVICE

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

IN REPLY REFER TO:

JUL 21 2016

Memorandum

To: Michael P. Colombo
Regional Manager, Office of Audits, Inspections, and Evaluations

From: Michael Caldwell 
Regional Director, Northeast Region, National Park Service

Subject: National Park Service Response to: Office of Inspector General Draft Audit Report entitled, "*National Park Service Task Agreement Nos. P13AC00875 and P13AC00891 with the University of Rhode Island*" (Report No. 2015-WR-084).

Thank you for providing the National Park Service, Northeast Region the opportunity to review and comment on the Office of Inspector General (OIG) Report - National Park Service Task Agreement Nos. P13AC00875 and P13AC00891 with the University of Rhode Island (Report No. 2015-WR-084).

Specific comments are in the attachment. If you have any questions or need additional information, contact Keith Zotti, Chief, Financial Assistance Program at, 215-597-9153 or Jennifer Fleming, Agreements Officer, at, 215-597-6476.

Attachments

National Park Service Northeast Region response to: Office of Inspector General report
*“National Park Service Task Agreement Nos. P13AC00875 and P13AC00891 with the
University of Rhode Island, (Report No. 2015-WR-084)”*

For Task Agreement No. P13AC00875:

1. Resolve the unsupported research supplies cost of \$550.00. OIG questions a 05/27/2015 transaction of \$550 which was a registration fee for a training course titled, “Charting a New Course for Wetland Management: Climate Adaptation or Climate Mitigation.” OIG questions the cost of the course being charged to the research supplies account.

Response:

The University provided documentation to support this transaction (see Attachment A: URI Documentation for P13AC00875 Finding No. 1). In the university’s PCard system, the default account code is 5333-Research Supplies. This registration fee should have been charged to a travel account code and was mistakenly defaulted to the research supplies account.

The University Office of Sponsored Projects will submit a correction to move this expense to the correct travel account code. Please note that The University has recently implemented a Travel Expense module in the PeopleSoft system. This new process will only allow for travel account codes.

Costs associated with attending and presenting at workshops and conferences were specifically authorized under Task Agreement P13AC00875. 2 C.F.R. § 220, Appendix J, Item 51 allows for the cost of training provided for employee development.

Based on the information provided, NPS determined that the \$550.00 expense, which the University will move from the research supplies account to the travel account, is a supported cost.

2. Resolve the unsupported Environmental Data Center (EDC) cost center charges of \$59,582.00. OIG questions claimed costs of \$59,582 made in 10 charges from July 30, 2013 through July 21, 2015 because the University was unable to provide adequate documentation to support the charges. The University could not produce the specific calculation for each of the individual EDC charges to the NPS task agreements. OIG also noted that the University has not charged EDC costs to the task agreement on a monthly basis as required by its internal policy.

Response:

The University explained to NPS that every fiscal year they estimate total projected cost for staff use of EDC resources for that year. The unit of measure is “FTE.” 1 FTE is equal to one person working in the lab full time for one year. The total projected cost is based on estimating the total number of staff who will be using lab for funded projects and the time they’ll spend working on those projects. Individuals usually work several projects at

once. Not all individuals put in a full year of work on a project, so some individuals are projected to work less than 1 FTE in a fiscal year. As of July 2016 the monthly EDC charge is \$1,618.88 per FTE, and this rate is adjusted each year based on the actual expenses in the prior year.

Regarding actual individual EDC costs charged under a specific financial assistance award, the EDC Director based his calculations on the amount of time an individual spent on that project as well as the percentage of work completed on the project at the time of billing. The EDC Director is aware of who uses the lab, the amount of time an individual spends on each project they're working on, and how far along each project is.

However, the University could not provide supporting documentation to show how EDC staff tracks this information or how the amounts charged were actually calculated. It appears that individual EDC charges made throughout the life of the award were based on a best estimate rather than on concrete data.

Because the University could not provide adequate documentation to support these individual EDC cost center charges totaling \$59,582.00, NPS agrees with the audit finding that this cost is unsupported.

Note: The University has indicated that, going into 2016, in reviewing the basis for calculating costs they saw an opportunity to improve the precision of their calculations. Therefore, starting a few months ago, the costs are based on payroll distribution reports by project, and a calculation of FTEs is prepared which is then multiplied by the approved service center bench fee per FTE. The University says that comparing this more precise calculation for the period under review (FY 14 and FY 15) for the projects funded under both P13AC00875 and P13AC00891 shows that the University actually underbilled the projects for EDC charges by \$9,847.78.

For Task Agreement No. P13AC00891:

1. Resolve the unsupported research supplies cost of \$40.00. OIG questions two \$20 JP Morgan purchase card transactions dated 04/06/2015 and classify it as unsupported.

Response:

The University provided documentation to support these transactions (see Attachment B: URI Documentation for P13AC00891 Finding No. 1). These two transactions were for individual regular level membership applications to New England Estuarine Research Society (NEERS). The membership was necessary for both individuals to be at the 2015 NEERS conference where they both presented research methods and results on a salt marsh location in Assateague Island National Seashore. The attached document from NEERS states that to present at a meeting, the

presenter must be member of NEERS. Costs associated with attending and presenting at conferences were authorized under Task Agreement P13AC00891.

In addition, the Office of Sponsored Projects at the University has determined that the transactions should be charged to the travel account and not to research supplies. The Office of Sponsored Projects has submitted a correction to move these two expenses to the correct travel account code.

Costs associated with attending and presenting at conferences were authorized under Task Agreement P13AC00891. 2 C.F.R. § 220, Appendix J, Item 51 allows for the cost of training provided for employee development.

Based on the information provided, NPS determined that the \$40.00 expense, which the University is moving from the research supplies account to the travel account, is a supported cost.

2. Resolve the unallowable educational/recreational supplies/expense costs of \$50.00. OIG questions a 05/05/2015 transaction of \$50 for purchasing a toll pass from the Rhode Island Turnpike and Bridge Authority and classifies the amount as unallowable because the University did not provide an explanation for the purchase or why the toll pass was authorized.

Response:

Please see attached documentation to support this transaction (Attachment C: URI Documentation for P13AC00891 Finding No. 2). This payment was made to replenish the balance for an EZ pass for tolls to travel to the project sites at Gateway National Recreation Area, Fire Island National Seashore, and Assateague Island National Seashore. Attached is a statement from the RI Turnpike and Bridge Authority which lists the various trips/toll amounts and the replenishment.

In addition, the Office of Sponsored Projects at the University determined that the transactions should be charged to the travel account and not to educational/recreational supplies/expense. The Office of Sponsored Projects has submitted a correction to move the expense to the correct travel account code.

Travel costs to and from these sites were specifically authorized under Task Agreement P13AC00891. Also, 2 C.F.R. § 220, Appendix J, Item 53a. allows for travel costs for expenses related to transportation incurred by employees who are in travel status on official business of the institution.

Based on the information provided, NPS determined that the \$50.00 charge, which the University has moved from “educational/recreational supplies/expense” account to the travel account, is an allowable cost.

3. Resolve the unsupported cost computer supplies and software costs of \$3,483. OIG questions a direct charge of \$3,483 dated 06/22/2015 for an Apple MacBook Pro that was purchased from the University bookstore instead of through the EDC, which is where transactions for computer supplies typically take place.

Response:

Please see attached documentation to support this transaction (Attachment D: URI Documentation for P13AC00891 Finding No. 3). It is stated in the P13AC00891 budget justification that notebook computers would be purchased. This item was specifically budgeted in the original proposal as a direct charge to the award and not as a charge through the EDC because it would be used exclusively for NPS. The computers in the EDC lab are used for various projects, which is why they are charged through the EDC. 2 C.F.R. § 220, Appendix J, Item 18b(1) states that capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except where approved in advance by the awarding agency. The cost of the laptop was approved by the awarding agency under P13AC00891.

Based on the information provided, NPS determined that the \$3,483.00 computer supplies and software cost is a supported cost.

4. Resolve the unsupported EDC cost center charges of \$86,747.00. OIG questions claimed costs of \$86,747.00 made in 9 charges from July 30, 2013 through July 31, 2015 because the University was unable to provide adequate documentation to support the calculation of the charges. As previously stated in Task Agreement No. P13AC00875, Finding No. 2, the University could not produce the specific calculation for each of the individual EDC charges. OIG also noted that the University has not charged EDC costs to the task agreement on a monthly basis as required by its internal policy.

Response:

As previously described in the NPS response to Task Agreement No. P13AC00875, Finding No. 2, because the University could not provide adequate documentation to support these individual EDC cost center charges totaling \$86,747.00, NPS agrees with the audit finding that this cost is unsupported.

Additional Attachments for NPS Response to OIG Audit URI P13AC00875 and P13AC00891:

Attachment A: URI Documentation for P13AC00875 Finding No. 1

Attachment B: URI Documentation for P13AC00891 Finding No. 1

Attachment C: URI Documentation for P13AC00891 Finding No. 2

Attachment D: URI Documentation for P13AC00891 Finding No. 3

Status of Audit Recommendations

In response to our draft report, the National Park Service found that Recommendations 1 (Task Agreement No. P13AC00875) and Recommendations 1 through 3 (Task Agreement No. P13AC00891) were supported and allowable costs. The National Park Service concurred with Recommendation 2 (Task Agreement No. P13AC00875) and Recommendation 4 (Task Agreement No. P13AC00891).

Task Agreement No. P13AC00875		
Recommendations	Status	Action Required
1	We consider the recommendation resolved and implemented.	No further action required.
2	We consider the recommendation resolved but not implemented.	We will refer the recommendation to the Assistant Secretary for Policy, Management and Budget for tracking of implementation.

Task Agreement No. P13AC00891		
Recommendations	Status	Action Required
1, 2, 3	We consider the recommendations resolved and implemented.	No further action required.
4	We consider the recommendation resolved but not implemented.	We will refer the recommendation to the Assistant Secretary for 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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