



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

Memorandum

AUG 29 2017

To: Allen Lawrence
Division Chief, Internal Control and Audit Follow-up, Office of Financial Management

From: Michael P. Colombo 
Western Regional Manager for Audits, Inspections, and Evaluations

Subject: Verification Review – Recommendations for the Report, “U.S. Park Police Law Enforcement Services for the Presidio Trust” (WR-EV-NPS-0022-2013)
Report No. 2017-WR-046

The Office of Inspector General (OIG) has completed a verification review of Recommendations 4 – 6 presented in the subject report. Our objective was to determine whether the U.S. Park Police (USPP) has taken sufficient action to implement the recommendations as reported to the Office of Financial Management (PFM), Office of Policy, Management and Budget. The PFM reported to the OIG that it has closed the recommendations. Based on our review, we concur that Recommendations 4 – 6 have been resolved and implemented.

Background

Our September 30, 2014 evaluation report titled “U.S. Park Police Law Enforcement Services for the Presidio Trust” made six recommendations designed to improve the efficiency of USPP services. In its September 23, 2014 response to the draft report, the National Park Service (NPS) did not concur with Recommendations 1 – 3 because it believed it had authority to use its construction account for reimbursable agreements to provide USPP services to the Presidio Trust. The NPS concurred with Recommendations 4 – 6 and detailed USPP’s plans to implement them. On November 14, 2014, we referred Recommendations 1 – 3 to the Division Chief of the Office of Financial Management to be resolved and referred Recommendations 4 – 6 to track their implementation.

On May 4, 2015, the PFM reported to the OIG that it considered Recommendations 4 – 6 to be implemented and closed.

On May 23, 2016, the PFM reported to the OIG that it considered Recommendations 1 – 3 to be resolved and closed based on NPS’ nonconcurrence, supported by an Office of the Solicitor memorandum. On July 8, 2016, we closed Recommendations 1 – 3 noting management’s disagreement.

Scope and Methodology

We limited the scope of this review to determining whether the USPP took sufficient action to implement Recommendations 4 – 6. To accomplish our objective, we reviewed PFM’s documentation supporting its closure of the recommendations and USPP’s documentation relating to the actions it took to implement the recommendations. We did not perform internal control testing, site visits, or fieldwork to determine whether the underlying deficiencies that were initially identified have been corrected. As a result, this review was not conducted in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States, or Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

Results of Review

Our current review found that the USPP has resolved and implemented Recommendations 4 – 6.

Recommendation 4: Complete the IPAC [Intra-Governmental Payment and Collection] 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.

Action Taken: The USPP provided the IPAC and Financial and Business Management System (FBMS) reports, which demonstrated that the billing occurred monthly as stated in the agreements.

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

Action Taken: The USPP provided documentation of FBMS access and training for a USPP employee.

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.

Action Taken: USPP staff told us they do not use labor and indirect cost allocations for billing purposes. Instead, the USPP bills the Presidio Trust for actual direct costs incurred and recorded in its accounting system for the services it provides. The USPP reported that it and the Presidio Trust have biweekly meetings to discuss the completeness and reasonableness of costs.

Conclusion

We informed NPS and USPP officials of the results of this review on July 26, 2017.

cc: Olivia Ferriter, Deputy Assistant Secretary for Policy, Management and Budget
Douglas Glenn, Director, Office of Financial Management
Nancy Thomas, Audit Liaison Officer, Office of Financial Management
Alexandra Lampros, Audit Liaison Officer, Office of Financial Management
Sharon J. Blake, Audit Liaison Officer, Office of Financial Management
Michael T. Reynolds, Acting Director, National Park Service
Jennifer Wyse, Chief of Staff, National Park Service
Robert D. MacLean, Chief of Police, U.S. Park Police
Vera Washington, Audit Liaison Officer, National Park Service