

RESOLUTION OF THE
BUDGET AND FINANCE COMMITTEE
OF THE NAVAJO NATION COUNCIL

23RD NAVAJO NATION COUNCIL - Fourth Year, 2018

AN ACTION

RELATING TO THE RESOURCES AND DEVELOPMENT COMMITTEE AND THE
BUDGET AND FINANCE COMMITTEE; ACCEPTING THE INTERNAL AUDIT OF
MONUMENT VALLEY TRIBAL PARK, FOUR CORNERS MONUMENT TRIBAL
PARK, AND LITTLE COLORADO RIVER TRIBAL PARK SUBMITTED BY THE
OFFICE OF THE AUDITOR GENERAL, AND APPROVING THE CORRESPONDING
CORRECTIVE ACTION PLANS FOR EACH PARK SUBMITTED BY THE NAVAJO
PARKS AND RECREATION DEPARTMENT

BE IT ENACTED:

SECTION ONE. AUTHORITY

- A. The Resources and Development Committee (RDC) is the oversight committee of the Division of Natural Resources. The Navajo Parks and Recreation Department is within the Division of Natural Resources and manages the Navajo Tribal Parks. 2 N.N.C. § 501(C)(3).
- B. As the oversight committee for the Division of Natural Resources, RDC is to receive audit reports and corrective action plans. 12 N.N.C. § 7(E).
- C. The Budget and Finance Committee (BFC) is charged with receiving and approving audit reports from the Auditor General. 12 N.N.C. §§ 6(A) and 7(D).

SECTION TWO. FINDINGS

- A. The Auditor General submitted Audit Reports for Monument Valley Tribal Park, Four Corners Monument Tribal Park, and Little Colorado River Tribal Park, in accordance with 12 N.N.C. § 7(D). The Audit Reports, "Navajo Nation Internal Audit of Monument Valley Tribal Park," No. 18-10, dated February, 2018; " Navajo Nation Internal Audit of Four Corners Monument Tribal Park," No. 18-11, dated February, 2018; and "Navajo Nation Internal Audit of

Little Colorado River Tribal Park," No. 18-12, dated February, 2018, are attached as Exhibits **A-1, A-2, A-3**, respectively.

- B. The Monument Valley Tribal Park Audit Report lists nine (9) findings and recommendations for corrections.
- C. Additional details on the findings and recommendations for the Monument Valley Tribal Park are included in **Exhibit A-1**.
- D. The Navajo Parks and Recreation Department provided a corrective action plan ("CAP") for the Monument Valley Tribal Park, which is attached as **Exhibit B-1**.
- E. The Four Corners Monument Tribal Park Audit Report lists five (5) findings and recommendations for corrections.
- F. Additional details on the findings and recommendations for the Four Corners Monument Tribal Park are included in **Exhibit A-2**.
- G. The Navajo Parks and Recreation Department provided a CAP for the Monument Valley Tribal Park, which is attached as **Exhibit B-2**.
- H. The Little Colorado River Tribal Park Audit Report lists (5) findings and recommendations for corrections.
- I. Additional details on the findings and recommendations for the Little Colorado River Monument Tribal Park are included in **Exhibit A-3**.
- J. The Navajo Parks and Recreation Department provided a CAP for the Little Colorado River Monument Tribal Park, which is attached as **Exhibit B-3**.

SECTION THREE. ACCEPTANCE AND APPROVAL

- A. The Navajo Nation hereby approves, "Navajo Nation Internal Audit of Monument Valley Tribal Park," No. 18-10, dated February, 2018; "Navajo Nation Internal Audit of Four Corners Monument Tribal Park," No. 18-11, dated February, 2018; and "Navajo Nation Internal Audit of Little Colorado River Tribal Park," No. 18-12, dated February, 2018 attached as **Exhibits A-1, A-2, and A-3**, respectively.

- B. The Navajo Nation approves the CAPs submitted by the Navajo Parks and Recreation Department, which are attached as Exhibits B-1, B-2, and B-3, for each tribal park identified in this Resolution.
- C. The Navajo Nation directs that copies of each tribal park's CAP be provided to RDC as part of its oversight responsibility for the Division of Natural Resources. The Navajo Nation directs the Navajo Parks and Recreation Department to submit a written status report on its progress in implementing the corrective action plan to the Office of the Auditor General six months after the approval of this resolution.
- D. The Navajo Nation directs the Office of the Auditor General to review the written status report submitted by the Navajo Parks and Recreation Department and to report the results to RDC and BFC.
- E. The Navajo Nation directs the Office of the Auditor General to conduct a follow-up review twelve months after the approval of this resolution to verify the actions claimed to have been taken by the Department of Parks and Recreation, to issue a written follow-up report indicating the Department's progress in implementing the CAP for each park identified above, and to make recommendations to RDC and BFC.

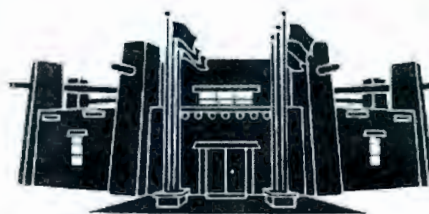
CERTIFICATION

I, hereby, certify that the foregoing resolution was duly considered by the Budget and Finance Committee of the Navajo Nation Council at a duly called meeting held at Leupp, Navajo Nation (Arizona), at which a quorum was present and that the same was passed by a vote of 4 in favor and 0 opposed, this 18th day of September 2018.



Dwight Witherspoon, Vice Chairperson
Budget and Finance Committee

Motion: Honorable Tuchoney Slim, Jr.
Second: Honorable Seth Damon



OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

Internal Audit of Monument Valley Tribal Park Navajo Parks and Recreation Department

Report No. 18-10
February 2018


Performed by:
Beverly Tom, Senior Auditor



M-E-M-O-R-A-N-D-U-M

TO : Adeline Tohannie, Park Manager
MONUMENT VALLEY TRIBAL PARK

: Martin L. Begaye, Department Manager III
PARKS AND RECREATION DEPARTMENT

FROM : 
Elizabeth Begay, CIA, CFE
Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : February 9, 2018

SUBJECT : Internal Audit of Monument Valley Tribal Park

The Office of the Auditor General herewith transmits Audit Report No. 18-10, Internal Audit of the Monument Valley Tribal Park. The internal audit was conducted to determine whether the Monument Valley Tribal Park personnel and tour operators are prepared to respond to an emergency on park premises and whether cash collected is accounted for, deposited daily and safeguarded.

The auditors reported nine (9) findings:

- Monument Valley Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.
- Monument Valley Tribal Park public safety is an ongoing concern shared by emergency management and safety departments.
- Monument Valley Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.
- Monument Valley Tribal Park monitoring of tour operators for compliance with safety requirements needs to be strengthened.
- The increasing number of tour operators at Monument Valley Tribal Park affects public safety.
- Monument Valley Tribal Park recordkeeping of park employee safety credentials needs to be improved.
- Cash collection shortages and overages is an ongoing issue for the Monument Valley Tribal Park due to poor controls.
- Monument Valley Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.
- Monument Valley Tribal Park needs to strengthen security controls to properly safeguard cash revenues.

The audit report provides recommendations to correct the reported findings. The Monument Valley Tribal Park has agreed to resolve the audit findings.

If you have any questions about this report, please contact our office at (928) 871-6303.

xc: Bidtah Becker, Division Director
DIVISION OF NATURAL RESOURCES
Chrono

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INTRODUCTION AND BACKGROUND

The Office of the Auditor General conducted an internal audit of the Monument Valley Tribal Park. The audit addressed concerns over the emergency preparedness and responsiveness, and accountability and safeguarding of cash revenues. The audit was requested by the Resources and Development Committee of the Navajo Nation Council.

Monument Valley Tribal Park



- Established in 1958
- Largest tribal park
- Open year round
- Located on the Arizona-Utah border
- Amenities include lodging, dining, gift shop, tour guides, RV parking, hiking trails, etc.
- Attracts over 400,000 visitors annually
- Popular for film/photography

The Monument Valley Tribal Park is the largest tribal park on the Navajo Nation. The park located on the Arizona-Utah border in Monument Valley, Arizona was established in 1958 as a preserved environment by the Navajo Nation Council. The park employs ten permanent year-round personnel and hires additional temporary employees during their peak season which is typically from March to October. Based on park records, there were over 400,000 visitors to the park in fiscal year 2016.

This park primarily generates revenues from entrance fees. Park visitors are required to pay an entrance fee depending on mode of transportation to enter the park premises; see table 1 below for the different fees. Once visitors enter the park, they can view the rock structures from afar or take a tour to get a closer view. Visitors can also dine at a restaurant, lodge at a hotel or visit the gift shop which are all located on the park premises.

[See Table 1 on next page]

Table 1
Monument Valley Tribal Park Entrance Fees

Park Entrance Fees	Amount
Private Vehicle (party of 1-4 people)	\$20.00
Private Vehicle (additional party)	\$6.00 per person
Motorcycle	\$10.00
Bus/Van group rate (party of 6 passengers)	\$35.00
Bus/Van group rate (party of 7-15 passengers)	\$100.00
Bus/Van group rate (party of 16-25 passengers)	\$125.00
Bus/Van group rate (party of 26-more)	\$300.00

Source: Monument Valley Tribal Park

The main attraction of Monument Valley Tribal Park is the 17-mile scenic drive among the unique rock structures. Tours are provided by tour operators who are private companies that have permits with the tribal park to provide the tour services. During fiscal year 2016, there were 28 operators working with the tribal park. The fees charged by the tour operators vary and park visitors can pay approximately \$50-\$150 per person for a specified time period (i.e., one hour) for these tours. The average tour fee is approximately \$75.

Based on the Office of Navajo Tax Commission records, Monument Valley Tribal Park tour operators reported approximately \$1.3 million gross receipts in FY2016. In comparison to the total entrance fees collected by the park as noted in Table 2, it appears only a fraction of the park visitors that paid an entrance fee went on a tour with a tour operator. Since the tour operator revenues are not collected by the tribal park, they are not considered Navajo Nation revenues, except for the 5% sales tax that the tour operators remit to the Office of Navajo Tax Commission.

Parks and Recreation Department

The Parks and Recreation Department manages the Monument Valley Tribal Park along with all other tribal parks on the Navajo Nation. The Department was established in 1964 under the Executive Branch within the Division of Natural Resources with a primary mission to protect, preserve and manage tribal parks, monuments and recreation areas for the perpetual enjoyment and benefit of visitors to the Navajo Nation. There are seven tribal parks and each park is managed by a designated park manager who reports directly to the department manager. The division director supervises the department manager and legislative oversight is provided by the Resources and Development Committee.

Parks and Recreation Enterprise Fund

All park revenues are deposited into the Parks and Recreation Enterprise Fund. This is a proprietary fund that was established based on a fund management plan for funding the

operations of the Parks and Recreation Department to achieve its purpose. Table 2 summarizes the Monument Valley Tribal Park revenues generated for fiscal year 2016 by revenue source:

Table 2
Monument Valley Tribal Park Revenues
Fiscal Year 2016

Revenue Source	Amount
Entrance fees	\$ 4,054,460
Commercial tour permit	\$ 23,625
Other	\$ 16,559
Backcountry permits	\$ 16,194
Filming/Photography permits	\$ 11,802
Vending fee	\$ 11,223
Donation	\$ 1,684
Special use permit	\$ 896
Bank interest	\$ 242
Facility rental fee	\$ 200
TOTAL:	\$ 4,136,885

Source: Auditor General compilation of the cash receipt reports.

Objective, Scope and Methodology

Our objectives in conducting this audit were to:

- Determine whether the Monument Valley Tribal Park personnel and tour operators are prepared to respond to an emergency on park premises.
- Determine whether cash collected is accounted for, deposited daily and safeguarded.

The audit covers Monument Valley Tribal Park operations from October 01, 2015 to September 30, 2016. A subsequent visit was made to the park in September 2017 and the results of that visit were also considered as part of this audit.

SCOPE LIMITATION: The audit did not include a) an evaluation of the potential revenue that the Navajo Nation can generate if the Parks and Recreation Department directly operate the tour services, and b) an evaluation of how the entrance fees are set and whether the current rates are suitable.

In meeting our objectives, we performed the following procedures:

1. Reviewed Monument Valley Tribal Park records including but not limited to the plan of operation, fund management plan, policies and procedures, and correspondences.
2. Reviewed financial records of the Monument Valley Tribal Park such as weekly cash deposit reports, bank statements, deposit slips, and daily cash counts.

3. Conducted and observed Monument Valley Tribal Park activities.
4. Researched, via the internet, and inquired with other state/national parks for information regarding emergency planning, preparedness, response and enforcement. These parks included: a) Grand Canyon National Park, b) Montana State Park, c) Jordanelle State Park (located in Utah), d) Yellowstone National Park and e) Canyon De Chelly National Park. We also researched the National Park Service website.
5. Used the ACL data analysis software to randomly select 20 dates during the park's peak season which was between March 1, 2016 and September 30, 2016. For each date, there were 3-4 fee collection shifts and per each shift, the fee collector remitted a money bag of cash and corresponding receipts. The 40 dates comprised of 70 total money bags.
6. Performed test work of all cash receipts for the 70 money bags selected to verify adequate cash controls. The total cash receipts tested was \$349,956.
7. Used the ACL data analysis software to randomly select 60 dates during fiscal year 2016 to verify full deposits of cash receipts. The total deposits tested was \$1,867,475.
8. Selected and performed test work of all 28 tour operators currently contracted with the tribal park for compliance with Navajo Nation Tour and Guide Service Act.
9. Selected all audit test work samples in accordance with the established sampling guidelines for high level of control risk.
10. Interviewed tribal park staff and Parks and Recreation Department staff.
11. Obtained and reviewed budgetary and accounting records from the Financial Management Information System, Office of the Controller cashier's office and Office of Management and Budget.
12. Interviewed staff within the Department of Emergency Management and the Safety/Loss Program to obtain their feedback on the tribal park emergency management plans, their working relationships with the parks and what would be important safety measures at the tribal parks.

Government Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, 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.

The Office of the Auditor General and staff express their appreciation to the Monument Valley Tribal Park staff, Navajo Parks and Recreation Department staff, and all other entities who contributed to this audit for their cooperation and assistance throughout the audit.

REVIEW RESULTS

I. EMERGENCY PREPAREDNESS

The Monument Valley Tribal Park provides various amenities for visitors to explore and enjoy the park. These amenities allow for the large attraction and influx of visitors to the park on an annual basis. As such, the park's preparedness with regards to emergency response is very important. Although the park has not documented a high number of accidents on park premises, it doesn't negate the park's overall responsibility to maintain a proactive approach with its emergency planning and responsiveness.

FINDING: Monument Valley Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.

Criteria: The Parks and Recreation Department requires each tribal park to maintain an emergency action plan to safely and effectively manage emergency situations within their respective park.

Condition: The Monument Valley Tribal Park offers amenities like hiking trails and tour guides as ways for visitors to explore and enjoy the park. Although Monument Valley Tribal Park has an emergency action plan, the plan is not comprehensive in addressing all aspects of the park. Rather, the plan is a standard template that was provided by the Parks and Recreation Department to all of the tribal parks.

In reviewing the plan against information obtained through research of other national and state parks regarding emergency planning and preparedness, we found the park's current emergency action plan is not comprehensive because the plan is missing key information such as the following:

- Emergencies that may occur outside of the park buildings and those that may impact park visitors rather than just employees.
- All potential hazards that may place park visitors and employees at risk for injury such as public health emergencies, criminal activities, dangerous wildlife, aircraft accidents, motor vehicle accidents, etc.
- Requirements on how to disseminate public information (i.e., signs, brochures, website, etc.) on potential hazards and safety precautions.
- The type of emergency supplies and equipment that should be kept on hand and readily available during emergencies.
- Requirements to document incidents that occur on park premises and follow up on reports for proper recordkeeping and remedial actions.
- Requirements to report incidents, if needed, to applicable Navajo Nation Departments such as the Risk Management Department, Department of Emergency Management and Navajo Occupational Safety and Health

Administration office for reporting purposes and assistance with remedial actions.

- Guidelines on how to respond to a lost or missing person on park premises.
- Requirements to keep the emergency action plan on hand and readily available for staff to utilize during an emergency, and to conduct periodic staff training on implementing the plan.
- Emergency preparedness and responsiveness requirements for tour operators.

Effect: Without a comprehensive emergency action plan that is specific to the Monument Valley Tribal Park, the park cannot provide assurance that it can safely and effectively manage emergency situations within park premises.

Cause:

- The park manager has not fully assessed potential hazards that may occur on the park premises. As a result, the park manager was unable to prepare a plan that would address all these hazards.
- The park manager did not follow the department's instructions for establishing a plan that will effectively address all emergencies at the park.
- The park manager did not coordinate the development of the emergency action plan with local emergency response agencies and does not seek local law enforcement feedback to improve emergency efforts at the park.
- The Parks and Recreation Department did not follow up with the park manager to make sure its requirements for the emergency action plan were met.
- The park manager does not train on the emergency action plan, at least annually, for park staff and all individuals who would assist with emergency responses.

Recommendations:

- 1) The park manager should conduct a full assessment of potential hazards that affect the Monument Valley Tribal Park to identify the safety precautions needed to establish a comprehensive emergency action plan that is specific to the Monument Valley Tribal Park.
- 2) The park manager should coordinate with local law enforcement agencies and emergency responders to assist the park in developing a comprehensive emergency action plan.
- 3) The Parks and Recreation Department should make routine visits to the park to ensure the park manager is following instructions and meeting requirements for a comprehensive emergency action plan.
- 4) The park manager, in coordination with the Parks and Recreation Department, should provide annual training of the comprehensive emergency action plan.

FINDING: Monument Valley Tribal Park public safety is an ongoing concern shared by emergency management and safety departments.

Criteria: The Parks and Recreation Department, in conjunction with the park managers, is entrusted with a fiduciary responsibility to ensure a safe visit for all park visitors.

Condition: The Navajo Nation Department of Emergency Management and the Safety/Loss Program within the Risk Management Department reported ongoing concerns about safety within the Monument Valley Tribal Park that affect both park visitors and staff. Both departments described various safety issues they observed first hand during their visits to the Monument Valley Tribal Park that they shared with park management. Some of these concerns were:

- Tour vehicle drivers who were intoxicated while on park premises
- Tour operators who could not provide proof of insurance and registration for their tour vehicles
- No license plates on some tour vehicles
- Lack of inspections for tour vehicles that were altered to serve as transport vehicles
- Missing safety features such as seatbelts on tour vehicles
- Speeding by tour vehicles filled with park visitors
- Tourist complaints of sexual harassment by tour vehicle drivers
- Safety plans that were inconsistent with acceptable standards such as the required landing dimensions for a medivac helicopter that needs to land to transport a person(s) for emergency medical attention.

These departments also indicated they provided recommendations and/or corrective measures to remediate these issues but it was unclear if park management provided a formal response back to the Department of Emergency Management and Safety/Loss Program. Both departments are concerned about the potential liability to the Navajo Nation if these issues are not addressed fully and in a timely manner.

Effect: Increased risk for potential liability when safety concerns are disregarded or not prioritized for correction.

Cause:

- Park management views tour operators as separate entities and therefore do not wish to interfere with the tour operators and their operations.
- Since most tour operators are local residents, park management finds it challenging to hold tour operators accountable for inappropriate behavior or violations of law.
- Park management does not get sufficient support from law enforcement in addressing such incidents and are therefore, more inclined to ignore the issues.

Recommendations:

- 1) The park manager should implement recommendations offered by the emergency management and safety programs to help mitigate risks for potential liabilities.
- 2) The park manager should have a risk assessment of park safety periodically to remain proactive in addressing potential issues.
- 3) The park manager should enforce the table of penalties for tour operators who do not comply with permit stipulations.
- 4) The Parks and Recreation Department should continue its efforts to hire a park ranger to monitor park activities and to enforce park rules and regulations for the safety of staff and visitors.

FINDING: Monument Valley Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.

Criteria: The Parks and Recreation Department requires each tribal park to maintain and implement a general management plan to manage the park operations. The general management plan authorizes the park manager to implement services to ensure visitors remain safe while visiting the park. Such services would include the dissemination of safety information to park visitors.

Condition: Based on observations, the Monument Valley Tribal Park provides safety information such as weather-related warnings, speed limits for scenic drive, and hiking precautions. However, the park could implement other safety measures that would help ensure the safety of its visitors. During our field visit to the park, we noted the following:

- There were no posted signs specifically addressing potential hazards on park premises or safety precautions needed to avoid such hazards. The entrance booths, entrance to the scenic drive route, and areas throughout the park premises are void of safety signage to inform park visitors.
- Contact numbers for emergency responders such as local police, fire department, and paramedics were not clearly posted on signs or provided in brochures to make such information readily available to park visitors.
- Although the park has evacuation plans in place for park buildings, there are no evacuation routes posted to inform park visitors how to safely exit the park during an emergency. This would include exit routes for the scenic drive path and hiking trails.
- Although the park has a website that serves as the primary source of information about the park to people who are interested in visiting, the site does not address: a) all potential hazards found at the park, b) safety precautions, c) emergency contact information, d) evacuation/alternate routes

to exit the park during an emergency, and e) weather alerts that may impact park visitation.

Effect: The lack of sufficient public safety information could lead to injury among park visitors.

Cause: The Parks and Recreation Department does not monitor the park to make sure the park staff is providing sufficient public safety information.

Recommendations:

- 1) The park should install visible signs, create a brochure and update its website to provide park visitors with important information on potential hazards at the park and the safety precautions they need to take to have a safe park visit.
- 2) The Parks and Recreation Department should monitor the park manager to make sure the park is providing sufficient safety information.

FINDING: Monument Valley Tribal Park monitoring of tour operators for compliance with safety requirements needs to be strengthened.

Criteria: The Navajo Nation Tour and Guide Service Act requires a tour and guide service permit to authorize tour and guide services on and within the Navajo Nation. The permits are executed between the Navajo Nation (via the Parks and Recreation Department) and the tour operators. The standard permit requires the tour operators to operate in an orderly, professional and ethical manner and to comply fully and in a timely manner with directives and instructions issued by the Navajo Nation. In addition, the agreements require tour drivers and guides to possess required vehicle operator's licenses for the state in which they permanently reside, and a CPR/First Aid certification. Any violations of the agreements will be addressed by the Navajo Nation Tour and Guide Service Act table of penalties.

Condition: The park currently has permits with 28 tour operators to offer guided tours to park visitors. However, the park manager does not monitor tour operators to ensure they are adhering to safety requirements. This was evident by the following:

- There were no records of the park staff routinely monitoring the tour operators' compliance with safety requirements as outlined in the Navajo Nation Tour and Guide Service Act.
- The park is required to maintain a file of key records for each tour operator but most of the 28 files were missing CPR/First Aid certifications and current driver licenses for all their employees.
- Based on inquiries with four tour operators who were onsite during our park visit and observations of their tour vehicles, we noted:
 - a) One tour operator could not provide a driver license.

- b) Two tour operators could not provide CPR/First Aid certifications.
- c) One tour operator did not have First Aid kit in their vehicle.
- Tour operators are not giving proper safety instructions to the passengers before departing on their tours. There were no instructions given about standing in vehicles or sitting on bumpers while vehicles are in operation. In addition, the tour vehicles have no signs to display safety instructions for passengers.
- During the FY2016 annual meeting with tour operators, the park requested vehicle inspection reports from all operators. However, no inspection reports were provided for the four tour operators that were onsite during our visit. Therefore, it is unknown whether their tour vehicles were in good mechanical condition. If there were deficiencies with the vehicles, there were no records to show the park mandated the tour operators to address the deficiencies.
- In the incident reports found on file, there were two incidents that tour operators were speeding and driving recklessly. However, there was no record to show the park manager addressed these issues with the tour operators during the annual meeting to prevent future similar incidents.

Effect: Tour operators could put visitors in unsafe situations and this poses a significant liability risk for Monument Valley Tribal Park and the Navajo Nation.

Cause:

- The park manager does not provide written notice to the tour operator for violations of the Navajo Nation Tour and Guide Service Act.
- The park manager does not enforce the table of penalties against tour operators who violate applicable rules and regulations.
- Navajo Nation Tour and Guide Service Act as well as the park's general management plan are too general about safety requirements for tour operators and the vehicles used to transport park visitors. For example, there are no specific requirements for vehicle inspections and maintaining First Aid kits in the tour vehicles.
- The tour operator service agreements executed between Monument Valley Tribal Park and tour operators do not have specific stipulations that require tour operators to provide annual vehicle inspection reports as proof their tour vehicles are in good mechanical condition.
- The park does not have an onsite park ranger to monitor tour operators and their activities, and to enforce rules and regulations.

Recommendations:

- 1) The park manager should develop a weekly monitoring schedule and use a checklist to verify tour operators are adhering to safety requirements including required documentation.
- 2) The park manager should meet with the tour operator(s) on quarterly basis to remind them of safety requirements and go over incident reports.

- 3) The park manager should issue written notices to the tour operator for non-compliance.
- 4) The park manager and Parks and Recreation Department should enforce table of penalties if tour operators do not take corrective action.
- 5) The park manager and the Parks and Recreation Department should recommend revisions to the Tour and Guide Service Act, general management plan, and the standard tour and guide service agreement to specifically address the need for tour vehicle inspections and remittance of inspection reports.
- 6) The Parks and Recreation Department should continue its efforts to hire a park ranger with job duties and responsibilities similar to the National Park Service park rangers.

FINDING: The increasing number of tour operators at Monument Valley Tribal Park affects public safety.

Criteria: The Parks and Recreation Department is authorized to issue permits to tour operators to provide tour guide services on tribal parks to allow visitors to view and appreciate the park attractions (i.e., rock formations, canyons, etc.) up closely.

Condition: The current tour guide regulations and park policies do not provide a specific limitation on the number of tour operators and the number of their vehicles that can operate on tribal parks. Therefore, the number of tour operators has steadily increased at the Monument Valley Tribal Park.

During the audit fieldwork in October 2016, the number of tour operators conducting business on Monument Valley Tribal Park premises was 28. During a subsequent visit to the park in September 2017, the park manager stated this number had increased to 33.

Each tour operator is deemed a private tour guide business. Therefore, each business will maintain a fleet of tour vehicles and a pool of employees as drivers of these vehicles. These tour operators transport park visitors down the 17-mile scenic drive to see the unique Monument Valley rock structures up closely. Since there are 33 tour operators, each with several tour vehicles providing several tours on a daily basis, the number of vehicles on the two-lane highway can become relatively high especially during peak season. This number increases if traffic by local residents is also taken into consideration.

Effect: With heavy traffic on a two-lane road, there is an increased risk for accidents to occur. Such risks directly affects public safety within the tribal park.

Cause:

- The park manager has not established an internal policy to limit the number of tour operators and/or number of tour vehicles that can operate on Monument Valley Tribal Park premises at a given time.

- The park manager continues to issue tour guide permits despite safety concerns.
- The park manager and the Parks and Recreation Department have not done a safety risk assessment to evaluate the risks posed by managing a high number of tour operators.

Recommendations:

- 1) The Parks and Recreation Department should work with legislators to strengthen current laws, regulations and policies that govern tour guide operators on tribal parks to better promote public safety.
- 2) The park manager should work with the Parks and Recreation Department to establish an internal policy that sets a limit on the number of tour operators and the number of vehicles at any given time. In the meantime, the park manager should obtain approval from the Parks and Recreation Department for any new permits.
- 3) The park manager should work with the Navajo Nation Risk Management Department to perform a safety risk assessment of the tribal park to establish a plan on how to effectively manage the high number of tour operators.

FINDING: Monument Valley Tribal Park recordkeeping of park employee safety credentials needs to be improved.

Criteria: The emergency action plan requires that the park establish an emergency response team that is comprised of park staff trained in emergency responses, evacuation, and First Aid/medical assistance.

Condition: The park manager provided a list of 16 permanent and temporary park staff members who attended CPR/First Aid training in fiscal year 2016. However, no training certificates were found on file to verify the training of 11 staff. Another three staff members have yet to receive training.

Effect: There is a risk that park staff will not be prepared to respond to medical-related emergencies on park premises. This could lead to a liability for Monument Valley Tribal Park and the Navajo Nation.

Cause:

- The park manager is not monitoring safety credentials for park staff.
- The park manager claimed she made attempts to obtain the CPR/First Aid certifications from the vendor who provided the training but has not received the certifications to date.

Recommendations:

- 1) The park manager should continually monitor safety credentials for permanent and temporary park staff.
- 2) The park manager should work closely with the Park and Recreation Department management to coordinate future CPR/First Aid training to better ensure records of such training is maintained for all park staff.

II. CASH CONTROLS

The popularity of the Monument Valley Tribal Park and the different amenities offered for visitors creates greater opportunities for the park to generate high revenues. As noted in Table 2 of this report, the park generated over \$4 million in revenues in fiscal year 2016. Most of the revenues (about 98%) were generated from entrance fees. Records showed that approximately 73% of the entrance fees were paid in cash which means the park staff is handling large amounts of cash revenues. To ensure proper accountability of such revenues, strong internal controls over cash activities are needed.

FINDING: Cash collection shortages and overages is an ongoing issue for the Monument Valley Tribal Park due to poor controls.

Criteria: The general management plan authorizes the park manager to receive, verify, control and otherwise be responsible for all revenues generated and ensure proper accounting and disposition of such funds.

Condition: Monument Valley Tribal Park collected, on average, over \$13,000 per day during peak season. To verify whether the park is accounting for all cash collected, we tested 70 money bags. Of these 70 money bags, 22 bags or 31% had shortages or overages that were not properly justified by the fee collectors.

During the audit fieldwork in October 2016, the fee collectors were using computerized ticketing machines that helped minimize cash receipt shortages and overages. However, during a subsequent visit to the park in September 2017, the ticketing machines were no longer working and as a result, the fee collectors reverted to its manual system to collect entrance fees and issue tickets. We found the amount of shortages had increased. Of the 63 money bags that were examined, 21 money bags (66%) showed shortages of \$5,659.

Effect: With a manual system, there is a higher risk for unaccounted cash receipts (i.e., shortages) that could be stolen without detection.

Cause:

- Duties for collecting, recording, depositing, and reconciling receipts are not segregated. Based on observation and test work, the fee collector supervisor is preparing the cash reconciliation, posting transactions to the cash receipt reports, preparing the deposits, and making deposits at the bank.
- The fee collector supervisor does not properly reconcile cash receipts and investigate money bag discrepancies to determine if the discrepancies are justified.
- The park's cash receipt policies and procedures have not been updated to reflect current activities and to address all critical controls such as segregation of duties, reconciliation, and verification of transactions.
- Further, there is no close supervision of fee collectors at the entrance booth and

surprise cash counts which could detect if misuse/theft of funds.

Recommendations:

- 1) The park should reinstall computerized ticketing machines in a timely manner to ensure cash receipts are fully accounted for.
- 2) The fee collectors should use the refund/void reports to justify all shortages and overages, and these reports should be approved by the fee collector supervisor.
- 3) The park manager should segregate the functions of collection, reconciliation and deposit of cash to different park staff as feasible. If the functions cannot be segregated, implement other compensating controls.
- 4) The fee collector supervisor should investigate money bag discrepancies immediately and obtain written justification from the fee collectors.
- 5) The park manager should update the cash receipt policies and procedures to address segregation of duties, reconciliation, verification of transactions, supervision of staff at the entrance booths, and surprise cash counts.

FINDING: Monument Valley Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.

Criteria: The enterprise fund management plan requires all receipts to be deposited in appropriate accounts on a daily basis if practical.

Condition: Our examination of a sample of 60 deposits totaling approximately \$1.9 million revealed that 72% of these deposits were not made on the same day the cash receipts were collected. Records showed that the park took, on average, four days to make a deposit at the nearest bank. This is contrary to the park's policy which requires daily deposits of cash revenues.

Since there are no daily deposits, the park is maintaining large amounts of cash on hand on park premises, especially during the peak season. The nearest bank is approximately 30 miles from the park and there are no night deposits being made. During a subsequent visit to the park in September 2017, we were informed that the park established night deposit privileges with the bank but there was still no daily deposits.

Effect: There is risk that cash could be stolen from park premises and park staff could be harmed in the process.

Cause:

- There is no deposit schedule that designates a specific staff member(s) to make the daily deposits.
- The park manager does not adequately monitor the staff in making daily deposits including the use of the night deposit service.

Recommendations:

- 1) The park manager should develop a deposit schedule that specifies the staff member(s) responsible for making the daily deposits including any after business hours deposits.
- 2) The park manager should monitor deposits to make sure staff complies with deposit schedules and utilize the night deposit to make timely deposits.

FINDING: Monument Valley Tribal Park needs to strengthen security controls to properly safeguard cash revenues.

Criteria: The general management plan authorizes the park manager to receive, verify, control and otherwise be responsible for all revenues generated and ensure proper accounting and disposition of such funds. This responsibility includes the safeguarding of cash revenues before bank deposits are made.

Condition: During peak season, the Monument Valley Tribal Park can have as much as \$13,000 on hand per day on park premises waiting deposit. Until the cash revenues are actually deposited, the park is responsible for safeguarding the revenues. However, a visit to the park revealed poor security controls:

- No proper security equipment: Security cameras intended to monitor cash handling activities were not fully operational, specifically the cameras at the entrance booths. However, during a subsequent visit to the park in September 2017, the park was able to get the cameras operational but monitoring by the park manager was still lacking.
- No monitoring/oversight: For cameras that are recording, the recordings are not routinely reviewed by security staff or other authorized personnel to detect any unusual or suspicious activities. There is also no oversight to safeguard camera recordings and prevent tampering with equipment.
- Out-of-date combination numbers for the safes: The park does not periodically change safe combination numbers or retrieve door keys to restricted areas when employees are terminated.

Effect: There is risk that cash could be stolen without detection.

Cause: Aside from the cash receipt policies and procedures, the park does not have security policies and procedures that would address how the park safeguards its property and assets including its cash on hand.

Recommendations:

- 1) The park should repair or replace security cameras that are not fully operational and the Parks and Recreation Department should make monthly visits to the park to make sure security equipment are working as intended.
- 2) The park manager should develop security policies and procedures especially for the security cameras and how they should be managed.
- 3) The park manager should establish a process to routinely change passwords for the safe to prevent unauthorized access and a monitoring schedule to routinely check cameras to make sure they are functioning as intended and recordings are viewed and safeguarded.

CONCLUSION

The Monument Valley Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency. Public safety at the park is an ongoing concern shared by emergency management and safety departments. Monument Valley Tribal Park could do more to alert park visitors about potential hazards on park premises and the need for safety precautions. Further, Monument Valley Tribal Park monitoring of tour operators for compliance with safety requirements needs to be strengthened. In addition, the high number of tour operators affects public safety. Lastly, the Monument Valley Tribal Park recordkeeping of employee safety credentials needs to be improved.

In addition, the park needs to strengthen its cash controls. Cash collection shortages and overages is an ongoing issue for the Monument Valley Tribal Park due to poor controls. Monument Valley Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft. Lastly, Monument Valley Tribal Park needs to strengthen security controls to properly safeguard cash revenues.

Overall, Monument Valley Tribal Park is one of the tribal parks that attracts a large number of visitors and generates significant amount of revenues for the Navajo Nation Parks and Recreation Department. These revenues are to ensure the Monument Valley Tribal Park continues to attract tourists from all parts of the world and to ensure a safe visit for all park visitors. Therefore, it is the responsibility of the Parks and Recreation Department and the Monument Valley Tribal Park to preserve, protect, and manage the tribal park for the benefit of the Navajo Nation.

CLIENT RESPONSE



THE NAVAJO NATION
PARKS & RECREATION
DEPARTMENT

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ADMINISTRATION

OFFICE OF THE AUDITOR GENERAL

401

401

TEL 907 664

FAX 907 664

WWW.NAVAJO.NATION.PARKS.ORG

PROGRAMS & PARKS

NAVAJO NATION
FAIR OFFICE

ANTELOPE CANYON
LAKE TRIBAL
PARK

BOWL ANYON
RECREATIONAL AREA

FOUR CORNERS
MONUMENT

LAKE
PARK

LAKE
PARK

WINDY
SPRING

INDIAN
PARK

TSEY LINE HERITAGE
AREA

THE NAVAJO NATION

Russell Begaye
President

Jonathan Nez
Vice-President



MEMORANDUM

TO: Elizabeth Begay, CIA, CFE
Auditor General
Office of the Auditor General

FROM: Adeline Tohannie
Adeline Tohannie, Park Manager
Monument Valley Navajo Tribal Park

SUBJECT: Response to Audit

DATE: January 19, 2018

We would like to thank the Auditor General and staff for the performance audit of Monument Valley Navajo Tribal Park.

Attached is our final response to the Audit of Monument Valley Navajo Tribal Parks and Recreation Department.

Thank you for your assistance and patience through this process.

I would like to thank again the Auditor General and staff for the performance audit of Monument Valley Navajo Tribal Park.

I. Emergency Preparedness

The Auditor General identified six (6) findings. Below are the responses to each issue.

The first listed finding is that Monument Valley Navajo Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.

The Emergency Action Plan for Monument Valley Tribal Park can be improved. We will do a full assessment of the different types of emergencies that can occur in MVNTP. We are also arranging a meeting with all local emergency response services, such as MV Volunteer Fire Department, MV EMS, Kayenta Fire Department, Kayenta EMS, Kayenta Police Department, San Juan County Police Department, Navajo County Sheriff and local businesses. With this meeting being in place, it will help us determine who to contact and what actions to take. Annual Training will be implemented on the Emergency Action Plan.

The second listed finding is that Monument Valley Tribal Park public safety is an ongoing concern shared by emergency management and safety departments.

The 2018 tour permit application includes a request of an emergency action plan of the tour route they take and a tour guide driver listing with driver's license on file. A check off list form is in process and will be utilized biweekly unannounced by staff. We also will have a permanent Park Rangers (law enforcement) and Security available to help with enforcing these public safety concerns within the coming season.

The third listed finding is that Monument Valley Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.

We are working on improving signages on the speed limits, cautions (curvy roads, no parking, heat wave advisory, and etc.), and having it to be a universal (picture) signage. We do an annual update on the brochures we have in MVNTP and in that update, we can include emergencies contact listing. Also, we will include the visitation scale on when the season is busy and not busy.

The fourth listed finding is that Monument Valley Tribal Park monitoring of tour operators for compliance with safety requirements needs to be strengthened.

MVNTP has a Valley Drive security check form in place to the public safety during business hours, it just needs to be utilized by the staff regularly. While doing the security check, there is always two staff on route for security. Also on the valley drive check, we do random tour guide checks with a check off list that includes: Driver's License, Vehicle Decal of MVNTP, Insurance, Vehicle Registration, updated License Plate Tags, First Aide, communication device (radio/cell phone) and Fire Extinguisher. MVNTP

will address the importance of record keeping/filing with all MVNTP staff to ensure the safety of the visitors.

The fifth listed finding is that Monument Valley Tribal Park is managing a high number of tour operators that affects public safety.

The high numbers of tour operators are correct. To control the high number, we are working on implementing a requirement to have a current business site lease permit for the Tour Companies. With that additional requirement, it will help the business (tour company) be in compliance with the Navajo Nation Land Department.

The sixth finding is that Monument Valley Tribal Park recordkeeping of employee safety credentials needs to be improved.

We are going to revisit all the safety credentials such as: First Aid & CPR (adult and infant), 1st Response, Wilderness Response, and Blood Borne Pathogens Training. Keep all employees updated and certified. Also find out more safety credentials that will be arrange with local emergencies responders service.

II. Cash Controls

The Auditor General identified three (3) issues. Below are the responses to each issue.

The first listed finding is the cash collection shortages and overages are an ongoing issue for the Monument Valley Tribal Park due to poor controls.

To be accountable for the overages and shortages, there needs to be a system in place. This System we are trying to implement for MVNTP and other tribal parks is a "Point of Sale" System. The POS System is a type of live record keeping and is connected to the registers. It cannot be tampered or changed. Navajo Parks and Recreation is working on a contract with Crimson Tech (a POS System which NPS uses).

The second listed finding is that Monument Valley Tribal Park deposits of cash revenues need to be timely to minimize risk to exposure to theft.

We are doing a daily deposit for the generated revenue. Park Manager and Supervisors are given a night deposit key for Sundays deposit. When the POS ("point of sale") is implemented, it will be a requirement to do a daily deposit, which will keep supervisors on track.

The third listed finding is that Monument Valley Tribal Park needs to strengthen security controls to properly safeguard cash revenues.

MVNTP is working on getting permanent securities to be part of the safeguard/cashflow of the revenue. Security doors and cameras are updated. Also, working with fire alarm system and panic button to be in service with the current security company (Powerline Tech).

I would like to thank again the Auditor General and staff for the performance audit of Monument Valley Navajo Tribal Park.

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OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

Internal Audit of Four Corners Monument Tribal Park Navajo Parks and Recreation Department

**Report No. 18-11
February 2018**


**Performed by:
Beverly Tom, Senior Auditor**



M-E-M-O-R-A-N-D-U-M

TO : Karen Yazzie, Park Manager
FOUR CORNERS MONUMENT TRIBAL PARK

: Martin L. Begaye, Department Manager III
PARKS AND RECREATION DEPARTMENT

FROM : 
Elizabeth Begay, CIA, CFE
Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : February 9, 2018

SUBJECT : Internal Audit of the Four Corners Monument Tribal Park

The Office of the Auditor General herewith transmits Audit Report No. 18-11, Internal Audit of the Four Corners Monument Tribal Park. The internal audit was conducted to determine whether the Four Corners Monument Tribal Park personnel are prepared to respond to an emergency on park premises and whether cash collected by park staff is accounted for, deposited daily and safeguarded.

The auditors reported five (5) findings:

- Four Corners Monument Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.
- Four Corners Monument Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.
- Four Corners Monument Tribal Park needs to strengthen its cash controls.
- Four Corners Monument Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.
- Four Corners Monument Tribal Park needs to strengthen security controls to properly safeguard cash revenues.

The audit report provides recommendations to correct the reported findings. The Four Corners Monument Tribal Park has agreed to resolve the audit findings.

If you have any questions about this report, please contact our office at (928) 871-6303.

xc: Bidtah Becker, Division Director
DIVISION OF NATURAL RESOURCES
Chrono

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INTRODUCTION AND BACKGROUND

The Office of the Auditor General conducted an internal audit of the Four Corners Monument Tribal Park. The audit addressed concerns over the emergency preparedness and responsiveness, and the accountability and safeguarding of the cash revenues. The audit was requested by the Resources and Development Committee of the Navajo Nation Council.

Four Corners Monument Tribal Park



- Established in 1983
- Open year round
- Located where the four states intersect
- Amenities include a nearby hiking trail and Indian market where artists from all four states showcase and sell their arts and crafts
- Attracts over 200,000 visitors annually

The Four Corners Monument Tribal Park is one of the smaller tribal parks on the Navajo Nation. Established in 1983 by the Navajo Nation Council, the Four Corners Monument is known for the only place in the United States where four states intersect at one point: Arizona, New Mexico, Utah, and Colorado. The park obtained the original marker for the four corners in 1912. This unique intersection is the main attraction for the park visitors. Park visitors are permitted to take pictures and walk around on the monument. The park employs five permanent year-round personnel and hires temporary personnel during peak season which is typically from March to October.

This park primarily generates revenues from entrance fees. Park visitors are required to pay \$5 per person to enter the park premises. Based on park records, there were over 200,000 visitors to the park in fiscal year 2016.

Parks and Recreation Department

The Parks and Recreation Department manages the Four Corners Monument Tribal Park along with all the other tribal parks on the Navajo Nation. The Department was established in 1964 under the Executive Branch within the Division of Natural Resources with a primary mission to protect, preserve and manage tribal parks, monuments and recreation areas for the perpetual enjoyment and benefit of visitors to the Navajo Nation. There are seven tribal parks and each park is managed by a designated park manager who reports directly to the department

manager. The division director supervises the department manager and legislative oversight is provided by the Resources and Development Committee.

Parks and Recreation Enterprise Fund

All park revenues are deposited into the Parks and Recreation Enterprise Fund. This is a proprietary fund that was established based on a fund management plan for funding the Parks and Recreation Department operations to achieve its purpose. Table 1 summarizes the Four Corners Monument Tribal Park revenues generated for fiscal year 2016 by revenue source:

Table 1
Four Corners Monument Tribal Park Revenues
Fiscal Year 2016

Revenue Source	Amount
Entrance fees	\$1,512,310
Vendor Booth Fee	\$73,870
Tour Bus Fee	\$19,290
Education Fee	\$14,447
Hiking/Camping Fee	\$4,104
Peddler Fee	\$4,008
Wholesale Fee	\$2,020
Special Use Fee	\$1,232
Filming Fee	\$1,130
Donations	\$107
Other	\$83
Bank interest	\$31
TOTAL:	\$1,632,632

Source: Auditor General compilation of the cash receipt reports.

Objective, Scope and Methodology

Our objectives in conducting this audit were to:

- Determine whether the Four Corners Monument Tribal Park personnel are prepared to respond to an emergency on park premises.
- Determine whether cash collected is accounted for, deposited daily and safeguarded.

The audit covers Four Corners Monument Tribal Park operations from October 01, 2015 to September 30, 2016.

SCOPE LIMITATION: The audit did not include an evaluation of how the entrance fees are set and whether the current rates are suitable.

In meeting our objectives, we performed the following procedures:

- 1) Reviewed Four Corners Monument Tribal Park records including, but not limited to, the plan of operation, fund management plan, policies and procedures, and applicable correspondences.
- 2) Reviewed financial records of the Four Corners Monument Tribal Park such as weekly cash deposit reports, bank statements, deposit slips, and daily cash counts.
- 3) Conducted observation of Four Corners Monument Tribal Park activities.
- 4) Researched, via the internet, and inquired with other state/national parks for information regarding emergency planning, preparedness, response and enforcement. These parks included: a) Grand Canyon National Park, b) Montana State Park, c) Jordanelle State Park (located in Utah), d) Yellowstone National Park and e) Canyon De Chelly National Park. We also researched the National Park Service website.
- 5) Used the ACL data analysis software to randomly select 20 dates during the park's peak season which was between March 1, 2016 and September 30, 2016. For each date, there were one to three fee collection shifts and per each shift, the fee collector remits a money bag of cash and corresponding receipts. Therefore, the 20 dates compromised of 46 total money bags.
- 6) Performed test work of all cash receipts for the 46 money bags selected to verify adequate cash controls. The total cash receipt tested was \$107,940.
- 7) Used the ACL data analysis software to randomly select 20 dates during fiscal year 2016 to verify full deposits of cash receipts. The total deposits tested were \$202,548.
- 8) Selected all audit test work samples in accordance with the established sampling guidelines for low level of control risk.
- 9) Interviewed tribal park staff and Parks and Recreation Department staff.
- 10) Obtained and reviewed budgetary and accounting records from the FMIS, Office of the Controller cashier's office and Office of Management and Budget staff.
- 11) Interviewed staff within the Department of Emergency Management and the Safety/Loss Program to obtain their feedback on the tribal park emergency management plans, their working relationships with the parks and what would be important safety measures at the tribal parks.

Government Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, 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.

The Office of the Auditor General and staff express their appreciation to the Four Corners Monument Tribal Park staff, Navajo Parks and Recreation Department staff, and all other entities who contributed to this audit for their cooperation and assistance throughout the audit.

REVIEW RESULTS

I. EMERGENCY PREPAREDNESS

The Four Corners Monument Tribal Park attracts thousands of visitors annually. During peak season, the park has a large influx of visitors but it also manages a large number of vendors who rely on the park to sell their arts and crafts. As such, the park's preparedness with regards to emergency response is very important. Although, the park did not document any emergency incidents during our audit period, it does not negate the park's overall responsibility to maintain a proactive approach with its emergency planning and responsiveness.

FINDING: Four Corners Monument Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.

Criteria: The Parks and Recreation Department requires each tribal park to maintain an emergency action plan to safely and effectively manage emergency situations within their respective park.

Condition: The Four Corners Monument Tribal Park has an emergency action plan but the plan is not comprehensive in addressing all aspects of the park. In reviewing the plan against information obtained through research of other national and state parks regarding emergency planning and preparedness, we found the following missing key information to safely and effectively manage emergency situations:

- Emergencies that may occur outside of the park buildings and those that may impact park visitors and vendors rather than just employees.
- All potential hazards that may place park visitors, vendors and employees at risk for injury such as dangerous wildlife on hiking trail, criminal activities, motor vehicle related accidents, etc.
- Requirements on how to disseminate public information (i.e., signs, brochures, websites, etc.) on potential hazards and safety precautions.
- The type of emergency supplies and equipment that should be kept on hand and readily available during emergencies.
- Requirements to keep the emergency action plan on hand and readily available for staff to utilize during an emergency, and to conduct periodic staff training on implementing the plan.
- The purpose of the plan, what authority the park has to implement the plan and listing of the roles and responsibilities of the park staff to carry out the plan.
- The reporting of incidents to applicable Navajo Nation Departments such as the Risk Management Department, Department of Emergency Management and Navajo Occupational Safety and Health Administration office for reporting purposes and assistance with remedial actions.

Effect: Without a comprehensive emergency action plan that is specific to the Four Corners Monument Tribal Park, the park cannot provide assurance that it can safely and effectively manage emergency situations within park premises.

Cause:

- The park manager has not fully assessed potential hazards that may occur on the park premises. As a result, the park manager was unable to prepare a plan that would address all these hazards.
- The park manager did not follow the department's instructions for establishing a plan that will effectively address all emergencies at the park.
- The park manager did not coordinate the development of the emergency action plan with local emergency response agencies and does not seek local law enforcement feedback to improve emergency efforts at the park.
- The Parks and Recreation Department did not follow up with the park manager to make sure its requirements for the emergency action plan were met.
- The park manager does not train on the emergency action plan, at least annually, for park staff and all individuals who would assist with emergency responses.

Recommendations:

- 1) The park manager should conduct a full assessment of potential hazards that affect the Four Corners Monument Tribal Park to identify the safety precautions needed to establish a comprehensive emergency action plan that is specific to the Four Corners Monument Tribal Park. The assessment should include pedestrian traffic within the park premises, management of vendors and the hiking trail.
- 2) The park manager should coordinate with local law enforcement agencies and other emergency response agencies to assist the park in developing a comprehensive emergency action plan.
- 3) The Parks and Recreation Department should make routine visits to the park to ensure the park manager is following instructions and meeting requirements for a comprehensive emergency action plan.
- 4) The park manager, in coordination with the Parks and Recreation Department, should provide annual training of the comprehensive emergency action plan.

FINDING: Four Corners Monument Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.

Criteria: The Parks and Recreation Department requires each tribal park to maintain and implement a general management plan to manage park operations. The general management plan authorizes the park manager to implement services to ensure

visitors remain safe while visiting the park. Such services would include the dissemination of safety information to park visitors.

Condition: The Four Corners Monument Tribal Park website explains the remoteness of the park, the lack of utilities at the park, and the importance of having water and food while visiting the park. However, the park could implement other safety measures that would help ensure the safety of its visitors. During our field visits to the park, we noted the following:

- There are no posted signs specifically addressing potential hazards on park premises or the safety precautions needed to avoid such hazards. The park entrance booth, entrance to monument and throughout the park premises is void of safety signage to inform park visitors.
- Contact number for emergency responders such as local police, fire department, and paramedics are not clearly posted on signs or provided in brochures to make such information readily available to park visitors.
- Although the park has evacuation plan in place for park buildings, there are no evacuation routes posted to inform park visitors how to safely exit the park during an emergency.
- Park brochures do not inform park visitors of potential hazards and the required safety precautions to ensure a safe visit to the park.
- Although the park has a website that serves as the primary source of information about the park to people who are interested in visiting, the site does not address: a) all potential hazards found at the park, b) safety precautions, c) emergency contact information, d) evacuation/alternate routes to exit the park during an emergency, and e) weather alerts that may impact park visitation.

Effect: The lack of sufficient public safety information could lead to injury among park visitors and vendors.

Cause: The Parks and Recreation Department does not monitor the park to make sure the park staff is providing sufficient public safety information.

Recommendations:

- 1) The park should install visible signs, and update its website and park brochure to provide park visitors with important information on potential hazards at the park and the safety precautions they need to take to have a safe park visit.
- 2) The Parks and Recreation Department should monitor the park manager to make sure the park is providing sufficient safety information.

II. CASH CONTROLS

The Four Corners Monument Tribal Park welcomes thousands of visitors that allows the park to generate high revenues. As noted in Table 1 of this report, the park generated over \$1.6 million in revenues in fiscal year 2016. Most of the revenues (about 93%) were generated from entrance fees. Records showed that all of the entrance fees were paid in cash which means the park staff is handling large amounts of cash revenues. To ensure proper accountability of such revenues, strong internal controls over cash activities are needed.

FINDING: Four Corners Monument Tribal Park needs to strengthen its cash controls.

Criteria: The general management plan authorizes the park manager to receive, verify, control and otherwise be responsible for all revenues generated and ensure proper accounting and disposition of such funds. Overall, the plan requires adequate controls over cash activities.

Condition: From our evaluation of the cash activities, we noted control weaknesses. Duties for collecting, recording, reconciling and depositing cash receipts are not segregated. During a visit to the park, we observed that the park manager is reconciling the cash receipts, posting transactions to the cash receipt reports, preparing the deposits, and at times making deposits at the bank. According to the park manager it is difficult to segregate duties due to limited staff. Further, when they are short-handed, staff who generally do not handle cash per their job descriptions are required to help with cash collection, reconciliation, and deposits.

In addition to the lack of segregation of duties, there was also no proper oversight of the cash activities. The park management nor the Parks and Recreation Department do not perform surprise cash counts which could detect misuse/theft of funds.

Effect: There is a risk that cash could be stolen without detection.

Cause:

- The park's cash receipt policies and procedures have not been updated to reflect current activities and to address all critical controls such as segregation of duties, reconciliation, and verification of transactions.
- The park does not have a fee collector supervisor position established to assist with the park manager's duties.
- The park manager does not implement compensating controls when there is a shortage of staff.

Recommendations:

- 1) The park manager should update the cash receipt policies and procedures to address segregation of duties, reconciliation, verification of transactions and conducting surprise cash counts.
- 2) The park manager should work with the Parks and Recreation Department to create a fee collection supervisor position similar to the other tribal parks to assist the park manager with cash receipt duties and responsibilities.
- 3) When staff becomes limited, the park manager should implement compensating controls to maintain proper oversight of the cash activities.

FINDING: Four Corners Monument Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.

Criteria: The enterprise fund management plan requires all receipts to be deposited in appropriate accounts on a daily basis if practical.

Condition: Our examination of a sample of 20 deposits totaling approximately \$200,000 revealed that all these deposits (100%) were not deposited the same day cash was received. Rather, it took the park, on average, two days to make a deposit at the nearest bank. This practice is contrary to the park's policy which requires daily deposits of cash revenues.

Since there are no daily deposits, the park is maintaining large amounts of cash on hand on park premises during business hours. At the close of business, park staff members are permitted to take the money bag home to their personal residence for safekeeping. This was a common practice during the park's peak season. The nearest bank is approximately 32 miles from the park and there are no night deposits set up for the park.

Effect: There is risk that cash could be stolen from park premises and park staff could be harmed in the process.

Cause:

- The park does not have a night deposit agreement established with their financial institution to facilitate deposits after business hours.
- The park relies more on cash rather than credit cards as the method of payment for entrance fees by park visitors.

Recommendations:

- 1) The park manager should work with the Navajo Nation Cashier's office to establish a night deposit agreement and thereafter, monitor deposits to make sure staff comply with deposit schedules and utilize the night deposit.

- 2) The park manager should develop a deposit schedule that specifies the staff member(s) responsible for making the daily deposits including any after business hours deposits.
- 3) The park manager should require credit cards as the preferred method of payment to minimize the amount of cash on hand and the need for park staff to take cash to their personal residences for safekeeping.

FINDING: Four Corners Monument Tribal Park needs to strengthen security controls to properly safeguard cash revenues.

Criteria: The general management plan authorizes the park manager to be responsible for all revenues generated including the safeguarding of cash revenues before bank deposits are made.

Condition: During their peak season, the Four Corners Monument Tribal Park collected over \$12,000 in revenues per day. Until the cash revenues are actually deposited, the park is responsible for safeguarding the revenues. However, a visit to the park revealed poor security controls:

- No oversight: There are no security cameras set up for the park office and at the entrance booth to monitor cash handling activities.
- Conspicuous storage of cash: The park does not have a safe to safeguard cash during business hours and after the park closes. Therefore, the fee collectors are allowed to take the daily cash collections home to safeguard at their personal residence until a deposit is made.

Effect: There is risk that cash could be stolen and such incidents could place the staff at risk for physical harm.

Cause:

- The park currently uses a generator at the entrance booth and cell phones for communication but the park does not have electricity or telephone lines to facilitate the implementation of a proper security system with cameras or alarms.
- The park cannot install a safe within the office building to safeguard cash in the absence of a security system.
- The park does not have security policies and procedures that would address how the park safeguards its property and assets including its cash on hand.
- The Parks and Recreation Department management is aware of park staff taking cash home to personal residences but there is no documentation to indicate routine monitoring visits by department staff to ensure park revenues are fully accounted for.

Recommendations:

- 1) The park manager should continue to work with the Parks and Recreation Department to prioritize the infrastructure needs of the park especially electricity and telecommunication. One option could be alternative energy such as solar panels to generate electricity.
- 2) Once electricity is established, the park should consider installing a proper security system for the office building and entrance booth.
- 3) With a security system in place, the park manager should procure a safe for the park office and fee booth to secure cash during business hours and after hours. In addition, the park manager should establish a process to routinely change passwords for the safe to prevent unauthorized access.
- 4) The park manager should develop security policies and procedures based on the needs of the park.
- 5) The Parks and Recreation Department should make monthly visits to the park to ensure security policies and procedures are practiced by the park staff.

CONCLUSION

The Four Corners Monument Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency. Four Corners Monument Tribal Park also needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.

In addition, the Four Corners Monument Tribal Park needs to strengthen its cash controls. Four Corners Monument Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft. Lastly, the Four Corners Monument Tribal Park needs to strengthen security controls to properly safeguard cash revenues.

Overall, the Four Corners Monument Tribal Park is one of the tribal parks that attracts a large number of visitors and generates significant amount of revenues for the Parks and Recreation Department. These revenues are to ensure the Four Corners Monument Tribal Park continues to attract tourists from all parts of the world and to ensure a safe visit for all park visitors. Therefore, it is the responsibility of the Parks and Recreation Department and the Four Corners Monument Tribal Park to preserve, protect, and manage the park for the benefit of the Navajo Nation.

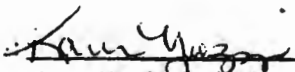
CLIENT RESPONSE



THE NAVAJO NATION

RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

TO : Beverly Tom, Senior Auditor
Office of the Auditor General

FROM : 
Karen Yazzie, Park Manager
Four Corners Monument

SUBJECT : Response to Auditor Report

Date : January 11, 2018

Finding 1

I

Contrary to the findings of the Emergency Preparedness the Park does NOT negate the responsibility of the emergency evacuation. We have the hardest time getting the Shiprock Law Enforcement to provide training. The Park does have a plan in place. We have to contact the Emergency management office to get the necessary training for our Park. There are fees associated to get this training done. I have Contact Doug with Emergency Management and we will set a date to do this training for the Staff and exercise the procedures for staff to be knowledgeable and readiness.

Visible Signs have been inventoried and are in the process of ordering additional signs. Watch your step; watch for reptiles, wildlife etc.

Contact emergency listing is posted on the Window of booth 27 on the Arizona Side. See attached

We do have an evacuation route but not all visitors are able to use the emergency gate. We have had prior incidents where we closed the Park due to traffic accidents and closed the road so helicopter could land in the park for emergency air lift of patients. Emergency Exit map will be reprinted and posted on a 4X8 plywood. See attached map

There are pamphlets for Four Corners Monument that is disseminated to Visitors. During the Audit visit we did not have the brochures on hand. There is no specific brochure for the Four Corners Monument by its self.

The Website will have to be update by the person who has access, Park Managers are not authorized to make changes on the potential hazards such as snakes, coyote and stray dogs or other animals. If there is criminal activity we do contact the Shiprock Police Department we seldom get a response. If and when they do arrive the perpetrator has already left the premises. As far as the motor vehicle accidents the Apache County and Highway Patrol are the first the scene.

We do have PPE and 1st Aid on site for injuries and water for heat exhaustion during the peak season. As for the AED; it is available if needed but our staff is not fully certified to operate and AED. In the event of a heart Attack or Stroke we will contact Emergency Medical Services to respond.

On the contrary of non-compliance with the Emergency Action plan getting all staff to participate in the Emergency Action Plan. We first need a response from the Emergency Management personnel and to provide trainings so we would be able and continue to provide these trainings every other month. We need a representative from the Local ALERT OR CERT Team to provide the training in addition to what the park had

We will work on these issues. Google does not update their website, which makes it difficult for visitors to attain consistent information. Such as Fees. It still indicates that it is \$3.00 per person and it is \$5.00 per person.

2

Park Ranger position PCQ had been submitted and is in the process of being hired and will have to go through training at the Law Enforcement Academy.

We have made contacts for Navajo Police with a tentative dates regarding how to handle a situation in a robber and reporting criminal Activities. No Response

We have worked with the local law enforcement when an accident occurs and close the park for Emergency vehicles to have access. Law enforcement let us know if they need to use the premises for helicopter to land for patients transport.

There is an incident report form in placed for reporting incidents and the reports are keep on file for records by security and staff. See attached

We have PPE for staff to use for chemical cleaning. First Aid is readily available on hand. Staff are all CPR/1st Aid Certified.

Will update the Evacuation plan with Beclabito CERT Team and Emergency Management Office. Made Contact with George Kelly. We need to schedule and attend and implement an evacuation plan for all park staff, Vendors and Visitors alike.

3

Contrary to what the Auditor indicate on the Segregation of duties: We are short staff and the Segregation of duties always does not work here. First of all we do not have a Fee Collector Supervisor. PCQ has been submitted and our office will be advertising this permanent position. Fee Collectors position will also be advertised on a 9 month Furlough position.

Funds collected are accounted for at the end of each shift by another staff on daily basis although we did not have a safe at the time of the Audit. Documentation of funds is being recorded until the deposits are made. We are still using a cash transfer Log with signatures until the funds are deposited and even then we had a three (3) way bank deposit verification. A Safe has been purchased and in use, still using the cash transfer and drop log as a backup. Ms. Dee and I are the only two staff that have access to the safe, when deposits are being processed.

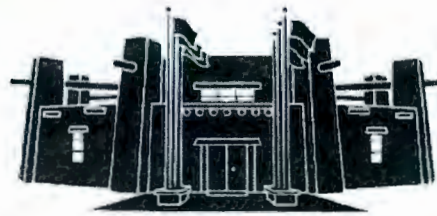
We did get a quote from a local Navajo owned business on Security Cameras and monitoring system and waiting for purchase. However there is always another Fee Collector is in the fee booth to monitor the on duty Fee Collector. The systems we are requesting for uses electricity and/or solar systems. Powerline extension is in the works. NTUA completed signatures from Permit holders in the Teec Nos Pos area.

Mandatory training on the Field cash collections with the Cashiers office with new duties and night drop authorization for Shiprock Wells Fargo Bank was held in October but, there are still some glitches that needs to be completed. Night drop documents are not in place and Wells Fargo Bank is waiting on Cashier's to submit necessary documentation. Although we now have a credit card machine the funds collected by credit and cash fluctuates. Credit sales are reported to the financial institute and cashier's office on daily basis. Although Cash is deposited on daily basis during peak season – Our Park does not close until after hours so the deposit is not made until the next business day. During peak season we have three shifts, during off season we have two shifts. Deposits are made every other day beginning Jan. when it, is very slow. Cash deposits have a three way verification- pre deposit, deposit and post deposit verification. All of these documents were scanned by Mr. R. Wilson as part of audit.

General Safety Training was done by the Risk Management Office- Darrell Tallman for the staff.

All staff have the CPR/1st Aid.

CC: Martin Begaye, Dept. Director
Rita Begay, ASO
Bidtah Becker, DNR Executive Director



OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

Internal Audit
of
Little Colorado River Tribal Park
Navajo Parks and Recreation Department

Report No. 18-12
February 2018


Performed by:
Beverly Tom, Senior Auditor



M-E-M-O-R-A-N-D-U-M

TO : Helen Webster, Park Manager
LITTLE COLORADO RIVER TRIBAL PARK

: Martin L. Begaye, Department Manager III
PARKS AND RECREATION DEPARTMENT

FROM : 
Elizabeth Begay, CIA, CFE
Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : February 9, 2018

SUBJECT : Internal Audit of the Little Colorado River Tribal Park

The Office of the Auditor General herewith transmits Audit Report No. 18-12, Internal Audit of the Little Colorado River Tribal Park. The internal audit was conducted to determine whether the Little Colorado River Tribal Park personnel are prepared to respond to an emergency on park premises and whether cash collected by park staff is accounted for, deposited daily and safeguarded.

The auditors reported five (5) findings:

- Little Colorado River Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.
- Little Colorado River Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.
- Little Colorado River Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.
- Little Colorado River Tribal Park needs to strengthen security controls and oversight to properly safeguard cash revenues.
- Little Colorado River Tribal Park does not properly reconcile its cash receipts.

The audit report provides recommendations to correct the reported findings. The Little Colorado River Tribal Park has agreed to resolve the audit findings.

If you have any questions about this report, please contact our office at (928) 871-6303.

xc: Bidtah Becker, Division Director
DIVISION OF NATURAL RESOURCES
Chrono

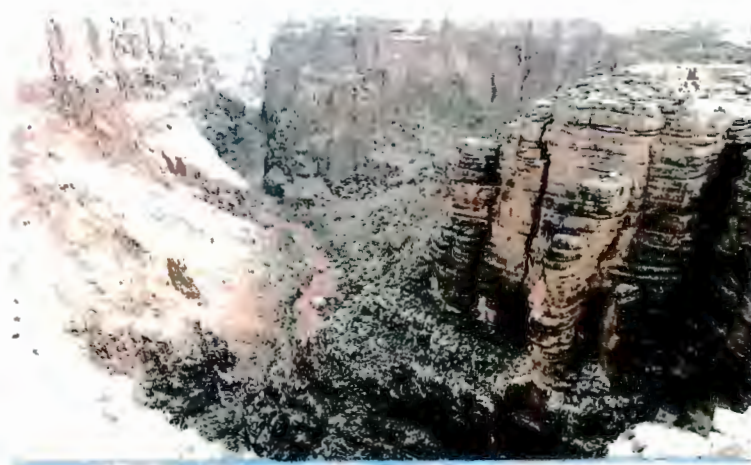
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INTRODUCTION AND BACKGROUND

The Office of the Auditor General conducted an internal audit of the Little Colorado River Tribal Park. The audit addressed concerns over the emergency preparedness and responsiveness, and the accountability and safeguarding of cash revenues. The audit was requested by the Resources and Development Committee of the Navajo Nation Council.

Little Colorado River Tribal Park



- Established in 1962
- Open year round
- Located in western Arizona near the Grand Canyon National Park
- Amenities include a hiking trail, picnic area, and arts & craft vending
- Attracts over 80,000 visitors annually

The Little Colorado River Tribal Park is one of the smaller tribal parks on the Navajo Nation. Established in 1962 by the Navajo Nation Council, the park is located approximately one mile from the Cameron Chapter. The park's main attraction is two overlooks showing the Little Colorado River gorge. The overlooks are located on State Road 64, the highway that leads to the Grand Canyon South Rim. The overlooks allow visitors to park and view the jagged canyon edge from a designated walkway. There are also picnic tables available to visitors and areas designated for local vendors to sell their crafts/merchandise. The park employs five permanent year-round personnel and hires additional temporary employees during their peak season which is typically from March to October.

This park generates revenues primarily from donations from park visitors. Although the park does not charge a standard entrance fee, park visitors are given the option to provide monetary donation to enter the park premises. Based on park records, there were over 80,000 visitors to the park in fiscal year 2016.

Parks and Recreation Department

The Parks and Recreation Department manages the Little Colorado River Tribal Park along with all the other tribal parks on the Navajo Nation. The department was established in 1964 under the Executive Branch within the Division of Natural Resources with a primary mission to protect, preserve and manage tribal parks, monuments and recreation areas for the perpetual enjoyment and benefit of visitors to the Navajo Nation. The department currently manages

seven tribal parks throughout the Navajo Nation. Each park is managed by a designated park manager who reports directly to the department manager. The division director supervises the department manager and legislative oversight is provided by the Resources and Development Committee.

Parks and Recreation Enterprise Fund

All park revenues are deposited into the Parks and Recreation Enterprise Fund. This is a proprietary fund that was established based on a fund management plan for funding the operations of the Parks and Recreation Department to achieve its purpose. Table 1 summarizes the Little Colorado River Tribal Park revenues generated for fiscal year 2016 by revenue source:

Table 1
Little Colorado River Tribal Park Revenues
Fiscal Year 2016

Revenue Source	Amount
Donations	\$101,891
Backcountry permits	\$17,507
Vendor Fee	\$19,016
Filming/Photography permits	\$3,641
Food vendor	\$1,330
Filming permit processing fee	\$1,321
Resale-books/postcards	\$214
Bank interest/Bank Adjustment	\$10
Other	\$2
TOTAL:	\$144,932

Note: Auditor General compilation of the cash receipt reports.

Objective, Scope and Methodology

Our objectives in conducting this audit were to:

- Determine whether the Little Colorado River Tribal Park personnel are prepared to respond to an emergency on park premises.
- Determine whether cash collected is accounted for, deposited daily and safeguarded.

The special review covers Little Colorado River Tribal Park operations from October 01, 2015 to September 30, 2016.

In meeting our objectives, we performed the following procedures:

- 1) Reviewed Little Colorado River Tribal Park records including but not limited to, the plan of operation, fund management plan, policies and procedures, and correspondences.
- 2) Reviewed financial records of the Little Colorado River Tribal Park such as weekly cash deposit reports, bank statements, deposit slips, and daily cash counts.
- 3) Conducted observation of Little Colorado River Tribal Park activities.
- 4) Researched, via the internet, and inquired with other state/national parks for information regarding emergency planning, preparedness, response and enforcement. These parks included: a) Grand Canyon National Park, b) Montana State Park, c) Jordanelle State Park (located in Utah), d) Yellowstone National Park and e) Canyon De Chelly National Park. We also researched the National Park Service website.
- 5) Used the ACL data analysis software to randomly select 20 dates during the park's peak season which was between March 1, 2016 and September 30, 2016. For each date, there were one fee collector shift and per each shift, the fee collector remitted a money bag of cash and corresponding receipts. The 20 dates comprised of 20 total money bags.
- 6) Performed test work of all cash receipts for the 20 money bags selected to verify adequate cash controls. The total cash receipts tested was \$11,444.
- 7) Used the ACL data analysis software to randomly select 20 dates during fiscal year 2016 to verify full deposits of cash receipts. The total deposit tested was \$53,064.
- 8) Selected all audit test work samples in accordance with the established sampling guidelines for low level of control risk.
- 9) Interviewed tribal park staff and Parks and Recreation Department staff.
- 10) Obtained and reviewed budgetary and accounting records from the Financial Management Information System, Office of the Controller cashier's office and Office of Management and Budget.
- 11) Interviewed staff within the Department of Emergency Management and the Safety/Loss Program to obtain their feedback on the tribal park emergency management plans, their working relationships with the parks and what would be important safety measures at the tribal parks.

Government Auditing Standards

This audit was conducted in accordance with government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the program under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

The Office of the Auditor General and staff express their appreciation to the Little Colorado River Tribal Park staff, Navajo Parks and Recreation Department staff, and all other entities who contributed to this audit for their cooperation and assistance throughout the audit.

REVIEW RESULTS

I. EMERGENCY PREPAREDNESS

The Little Colorado River Tribal Park attracts thousands of visitors annually. During peak season, the park has a large influx of visitors and it also manages a large number of vendors who rely on the park to sell their arts and crafts. As such, the park's preparedness with regards to emergency response is very important. Although, the park did not document accidents on park premises, it does not negate the park's overall responsibility to maintain a proactive approach with its emergency planning and responsiveness.

FINDING: Little Colorado River Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.

Criteria: The Parks and Recreation Department requires each tribal park to maintain an emergency action plan to safely and effectively manage emergency situations within their respective park.

Condition: The Little Colorado River Tribal Park has an emergency action plan but the plan is not comprehensive in addressing all aspects of the park. In reviewing the plan against information obtained through research of other national and state parks regarding emergency planning and preparedness, we found the following missing key information to safely and effectively manage emergency situations:

- Emergencies that may occur outside of the park buildings and those that may impact park visitors and vendors rather than just employees.
- All potential hazards that may place park visitors and employees at risk for injury such as public health emergencies, criminal activities, dangerous wildlife, motor vehicle accidents, etc.
- Requirements to provide public information via signposts or website on potential hazards and safety precautions.
- The type of emergency supplies and equipment that should be kept on hand and readily available during emergencies.
- Requirements to document incidents that occur on park premises and follow up on reports for proper recordkeeping and remedial actions.
- Guidelines on how to respond to a lost or missing person on park premises.
- Requirements to keep the emergency action plan on hand and readily available for staff to utilize during an emergency, and conduct periodic staff training implementing the plan.
- The purpose of the plan, what authority the park has to implement the plan and listing of the roles and responsibilities of the park staff to carry out the plan.
- The reporting of incidents to applicable Navajo Nation Departments such as the Risk Management Department, Department of Emergency Management

and Navajo Occupational Safety and Health Administration office for reporting purposes and assistance with remedial actions.

Effect: Without a comprehensive emergency action plan that is specific to the Little Colorado River Tribal Park, the park cannot provide assurance that it can safely and effectively manage emergency situations within park premises.

Cause:

- The park manager has not fully assessed potential hazards that may occur on the park premises. As a result, the park manager was unable to prepare a plan that would address all these hazards.
- The park manager did not follow the department's instructions for establishing a plan that will effectively address all emergencies at the park.
- The park manager did not coordinate the development of the emergency action plan with local emergency response agencies and does not seek local law enforcement feedback to improve emergency efforts at the park.
- The Parks and Recreation Department did not follow up with the park manager to make sure its requirements for the emergency action plan were met.
- The park manager does not train on the emergency action plan, at least annually, for park staff and all individuals who would assist with emergency responses.

Recommendations:

- 1) The park manager should conduct a full assessment of potential hazards that affect the Little Colorado River Tribal Park to identify the safety precautions needed to establish a comprehensive emergency action plan that is specific to the Little Colorado River Tribal Park.
- 2) The park manager should coordinate with local law enforcement agencies and emergency responders to assist the park in developing a comprehensive emergency action plan.
- 3) The Parks and Recreation Department should make routine visits to the park to ensure the park manager is following instructions and meeting requirements for a comprehensive emergency action plan.
- 4) The park manager, in coordination with the Parks and Recreation Department, should provide annual training of the comprehensive emergency action plan.

FINDING: Little Colorado River Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.

Criteria: The Parks and Recreation Department requires each tribal park to maintain and implement a general management plan to manage the park operations. The general management plan authorizes the park manager to implement services to

ensure visitors remain safe while visiting the park. Such services would include the dissemination of safety information to park visitors.

Condition: The Little Colorado River Tribal Park provides hiking precautions and uses a sign to caution visitors while on the walkway to view the canyon gorge. However, the park could implement other safety measures that would help ensure the safety of its visitors. During our field visit to the park, we noted the following:

- There were limited signs to inform park visitors of potential hazards or safety precautions needed to avoid such hazards. The entrance booth and entrance of the walkway to the scenic site are void of safety signage.
- Contact number for emergency responders such as local police, fire department, and paramedics were not clearly posted on signs or provided in brochures to make such information readily available to park visitors.
- Although the park has evacuation plans in place for park buildings, there are no evacuation routes posted to inform park visitors how to safely exit the park during an emergency.
- Park brochure informing park visitors of potential hazards and the required safety precautions to ensure a safe visit to the park.
- Although the park has a website that serves as the primary source of information about the park to people who are interested in visiting, the site does not address: a) potential hazards found at the park, b) safety precautions, c) emergency contact information, d) evacuation/alternate routes to exit the park during an emergency, and e) weather alerts that may impact park visitation.

Effect: The lack of sufficient public safety information could lead to injury among park visitors.

Cause: The Parks and Recreation Department does not monitor the park to make sure the park staff is providing sufficient public safety information.

Recommendations:

- 1) The park should install visible signs, create a park brochure and update the website to provide park visitors with important information on potential hazards at the park and the safety precautions they need to take to have a safe park visit.
- 2) The Parks and Recreation Department should monitor the park manager to make sure the park is providing sufficient safety information.

II. CASH CONTROLS

The Little Colorado River Tribal Park located near the Grand Canyon National Park attracts thousands of visitors and generates thousands of revenues. As noted in Table 1 of this report, the park generated over \$144,000 in revenues in fiscal year 2016. Most of the revenues (about 70%) were generated from donations. A fee collection stationed at the entrance booth records the monetary donation on the electronic ticketing machine and issues a ticket. Records showed that all of the donations were paid in cash which means the park staff is handling large amounts of cash revenues. To ensure proper accountability of such revenues, strong internal controls over cash activities are needed.

FINDING: Little Colorado River Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.

Criteria: The enterprise fund management plan requires all receipts to be deposited in appropriate accounts on a daily basis if practical.

Condition: Our examination of a sample of 20 deposits totaling approximately \$53,000 revealed that all of these deposits (100%) were not deposited on the same day cash was received. Rather, it took the park, on average, five days to make a deposit at the nearest bank. This is contrary to the park's policy which requires daily deposits of cash revenues.

Since there are no daily deposits, the park is maintaining large amounts of cash on hand on at the park office, especially during the peak season. The nearest bank is approximately 28 miles from the park office and there is no night deposit set up for the park.

Effect: There is risk that cash could be stolen from park premises and park staff could be harmed in the process.

Cause:

- The park does not have a night deposit agreement established with their financial institution to facilitate deposits after business hours.
- There is no deposit schedule that designates a specific staff member to make the daily deposits.
- The park manager does not adequately monitor the staff in making daily deposits.

Recommendations:

- 1) The park manager should work with the Navajo Nation Cashier's office to establish a night deposit agreement with the bank and thereafter, monitor

deposits to make sure staff complies with deposit schedules and utilize the night deposit.

- 2) The park manager should develop a deposit schedule that specifies the staff member(s) responsible for making the daily deposits including any after business hours deposits.
- 3) The park manager should monitor deposits to make sure staff complies with deposit schedules and utilize the night deposit.

FINDING: Little Colorado River Tribal Park needs to strengthen security controls and oversight to properly safeguard cash revenues.

Criteria: The general management plan authorizes the park manager to receive, verify, control and otherwise be responsible for all revenues generated and ensure proper accounting and disposition of such funds. This responsibility includes the safeguarding of cash revenues before bank deposits are made.

Condition: During its peak season in fiscal year 2016, the Little Colorado River Tribal Park collected \$125,939 in cash revenues. This averaged to over \$3,000 per day which is cash kept on hand on park premises waiting deposit. Until the cash revenues are actually deposited, the park is responsible for safeguarding the revenues. However, a visit to the park revealed poor security controls:

- No oversight: There are no security cameras set up for the park office and at the entrance booth to monitor cash handling activities. Further, there is no close supervision of the fee collector at the entrance booth and no surprise cash counts which could detect misuse/theft of funds.
- Out-of-date combination number for safe: The park does not periodically change the combination numbers for the safe maintained at the park office.
- Conspicuous storage of cash: Although the park maintains a safe at the park office, there is no safe at the entrance booth to safeguard cash donations during business hours. The entrance booth is located at the overlook approximately one mile from the park office.

Effect: There is risk that cash could be stolen without detection.

Cause: Aside from the cash receipts policies and procedures, the park does not have security policies and procedures that would address how the park safeguards its property and assets including its cash on hand.

Recommendations:

- 1) The park manager should develop security policies and procedures based on the needs of the park. Thereafter, the park should consider installing security cameras at the office building that maintains the safe and at the entrance booth.

- 2) The park should install a safe at the entrance booth and the park manager should establish a process to routinely change passwords for the safe to prevent unauthorized access.
- 3) The Parks and Recreation Department should make monthly visits to the park to ensure security and cash receipt policies and procedures are practiced by the park staff.

FINDING: Little Colorado River Tribal Park does not properly reconcile its cash receipts.

Criteria: The general management plan authorizes the park manager to verify all revenues generated and ensure proper accounting of such funds.

Condition: During our visit to the park, we found the fee collector supervisor was not reconciling the daily cash count reports against the computerized ticketing machine daily reports. As a result, cash shortages and overages were not being detected. Of 20 money bags tested, 14 bags (70%) revealed shortages and overages based on our reconciliation of daily cash count reports for these money bags against the corresponding ticketing machine reports. These shortages and overages were not properly justified.

Effect: There is risk that cash could be stolen without detection.

Cause:

- The park manager does not monitor the cash receipt process to make sure the fee collector supervisor is properly reconciling the cash receipts collected against applicable reports.
- The park does not have a standard form to document and justify cash shortages/overages.
- The park's cash receipt policies and procedures have not been updated to reflect current activities and to address all critical controls such as segregation of duties, reconciliation, oversight and verification of transactions.

Recommendations:

- 1) The park manager should investigate any discrepancies found with the cash receipt activities in a timely manner. Fee collectors should be required to justify any cash shortages or overages.
- 2) The park manager should monitor the cash receipt process to make sure all staff responsible for the process are performing their duties properly.
- 3) The park manager should implement a refund/void report to record cash shortages/overages by the fee collectors and the approval of such transactions by the fee collection supervisor.
- 4) The park manager should update the cash receipt policies and procedures to address key cash controls such as the segregation of duties, reconciliation, oversight and verification of transactions.

CONCLUSION

The Little Colorado River Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency. In addition, the Little Colorado River Tribal Park needs to do more to alert park visitors about potential hazards and the need for safety precautions.

In addition, the Little Colorado River Tribal Park needs to strengthen cash controls. Little Colorado River Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft. Further, the Little Colorado River Tribal Park needs to strengthen security controls and oversight to properly safeguard cash revenues. Lastly, the Little Colorado River Tribal Park does not properly reconcile its cash receipts.

Overall, Little Colorado River Tribal Park is one of the tribal parks that attracts a large number of visitors annually and generates revenues for the Parks and Recreation Department. These funds are to ensure the Little Colorado River Tribal Park continues to attract tourists from all parts of the world and to ensure a safe visit for all park visitors. Therefore, it is the responsibility of the Parks and Recreation Department and the Little Colorado River Tribal Park to preserve, protect, and manage the park for the benefit of the Navajo Nation.

CLIENT RESPONSE



THE NAVAJO NATION

Russell Begaye
President

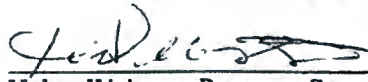
Jonathan Nez
Vice-President



MEMORANDUM

THE NAVAJO NATION
PARKS & RECREATION
DEPARTMENT

TO : Elizabeth Begaye, CIA, CFE
Auditor General
Office of the Auditor General

FROM : 
Helen Webster, Program Supervisor
Little Colorado River Tribal Park/NPRD

DATE : December 19, 2017

SUBJECT : Little Colorado River Tribal Park Audit Response

ADMINISTRATION

POST OFFICE BOX 2520

WINDOW ROCK

ARIZONA 86515

TEL 928 871 4

FAX 928 27 66

WWW.NAVAJO.NATION.GOV

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I. EMERGENCY PREPAREDNESS

I. FINDING:

Little Colorado River Tribal Park Emergency Action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.

1) Recommendation:

The park manager should conduct a full assessment of potential hazards that affect the Little Colorado River Tribal Park and identify the safety precautions needed.

Management Response:

With this Finding, recommending #1, we disagree. LC RTP encompasses 360,000+ acres and we try our best with limited staff with no assigned Rangers/Security positions. However, we have worked with the appropriate law enforcement, Navajo Police, Navajo Rangers, Coconino County DPS, Coconino County Search and Rescue, Fire Department, EMS on all the incidents/accidents that took place within the boundaries of the LC RTP. We as staff are not expertise in this area, so once we learn of an accident we contact Navajo Police, they make the assessment and make contact with all other entities if need be. All the accidents we had throughout the years such as a lost person and death and in all these cases we never provided a permit to any of them, they were trespassing; most of the death was due to base jumping which is prohibited within the Park(s). One person was missing and never found; another person fell off the cliff and his body was never recovered although search and rescue found him, it was too dangerous for them to remove the body. This is the extent of our assessment, if there were other accidents it may have been recorded by appropriate law enforcement but are kept confidential or are archived and usually no one has the time to search for the files, I say this because I once asked for an accident report that I know they took and their response was it's in the archive somewhere and don't have time to look for it.

However, we will certainly make the effort to make contact with all these entities and collaborate with them to incorporate their policies in the process in incidents like I mentioned because they use their process and all we can do is make contact with them on any accident and from there they take over. We don't get involve and they write up the accident reports. We feel that safety precautions is emphasis if the person comes in and purchases a permit, we take their name, their phone number, vehicle information, where they are going, and we always inform them to call us when they leave to know they got out safe; still some do and most of them do not call to let us know. We definitely make an effort to call them if they don't call us back and this is just to make sure they are out safely, but at time we still fail to make the call due to being too busy with work.

2) Recommendations:

After making a full assessment, the park manager should revise its emergency action plan as needed.

Management Response:

After collaboration with the appropriate law enforcement, etc. the possibility is revision will be appropriate and positive that something productive will come out of this base on some assessment, they as enforcement officers can think of as it is their profession.

3) Recommendation:

The park manger should coordinate with local law enforcement agencies and emergency responders to assist the park in revising its emergency action plan.

Management Response:

It will be done and to start it off LC RTP will make contact requesting for their assistance, input toward this effort is by a letter of request.

4) Recommendation:

The park manager, in coordination with the Parks and Recreation Department, should provide annual training of the emergency action plan.

Management Response:

As Navajo Parks and Recreation in coordination can only request of the appropriate law enforcement, etc. to provide us training on their emergency plan, they will help us put together what will be appropriate in our emergency plan but they will be the main ones that will carry out the process of an emergency plans as our first contact on any accidental situations.

II. FINDING:

Little Colorado River Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.

1) Recommendation:

The park should install visible signs, create a park brochure and update the website to provide park visitors with important information on potential hazards at the park and the safety precautions they need to take to have a safe park visit.

Management Response:

The LCRTTP is in agreement with this recommendation and we will do some research on signs for safety that will be appropriate for our park; when these signs are determined we will order them and post them where appropriate. For our brochures, on our next orders we will revised and include all important information on potential hazards and emergencies contact phone numbers; including safety precautions. As for the website, we at the Parks do not develop the website, the central NPRD office's responsibility but will certainly inform them.

2) Recommendation:

The Parks and Recreation Department should monitor the park manager to make sure the park is providing sufficient safety information.

Management Response:

I believe this recommendation should be directed at the NPRD Central Office.

II. CASH CONTROLS

I. FINDING:

Little Colorado River Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.

1) Recommendation:

The park manager should work with the Navajo Nation Cashier's office to establish a night deposit agreement with the bank and thereafter, monitor deposits to make sure staff complies with deposit schedules and utilize the night deposit.

Management Response:

Agree, on October 4, 2017 we had a meeting with Cashier's office at MV Welcome Center and during that time Roberta Holyan, Accountant informed us she was meeting with each bank regarding the daily night deposit and when she completes that she would inform us. To date we have not heard back from her on LC RTP. But we have now been depositing every two days, or whenever we have cash on hand since we are in slow season. We definitely should be depositing daily once we open our booth up for the season in March, 2018.

2) Recommendation:

The park manager should develop a deposit schedule that specifies the staff member(s) responsible for making the daily deposits including any after business hours deposits.

Management Response:

Due to limited staff, there is only two person that will be allowed to deposit, since it was stated the Fee Collector Supervisor (FCS) cannot make deposit it will have to be myself or the Office Assistant. During the days I am not available due to business travel or on leave, the Office Assistant is the only person that can make deposits, and if both of us are not available it will have to be the FCS that will make the deposit. We did develop a "Bank Deposit Log" and each person depositing input their name, amount being deposit, date deposit, day of week, location of bank, Initial, and time. This will suffice a schedule because of not knowing who will actually be in the office the day of, instead they fill in the bank deposit log.

3) **Recommendation:**

The park manager should monitor deposits to make sure staff complies with deposit schedules and utilize the night deposit.

Management Response:

Agree, to ensure that deposits are made on a timely base a form was develop to record depositor's name, amount deposit, day, time, location, and date; for now we are depositing Monday, Wednesday, and Friday; awaiting Cashier's Office to get back with us after Ms. Holyan, Accountant has a meeting with Wells Fargo Bank in Tuba City for our daily night deposit drop.

II. **FINDING:**

Little Colorado River Tribal Park needs to strengthen security controls and oversight to properly safeguard cash revenues.

1) **Recommendation:**

The park manager should develop security policies and procedures based on the needs of the park. Thereafter, the park should consider installing security cameras at the office building that houses the safe and at the entrance booth.

Management Response:

Presently, nor in the past, LC RTP never had Security(s)/Rangers as part of personnel therefore, we never developed a security policy and procedures but we had expressed the need for it and even at times put in the budget. The issue behind hiring Rangers is a long story so I won't go into that. Finally, there are some Rangers that are hired but currently they are going through training to get certified first before they start working with the Parks. The Rangers we understand will be stationed in Window Rock, going out daily to Parks and don't think that will be effective because of distance, etc. However, we feel this would be up to whoever is supervising them on developing these policies and procedures on how they will manage overseeing parks safety issues. As for installing security cameras we will be looking into it for the office building, as for the Fee Station there is no electricity, nearest electricity is 10 miles away.

2) **Recommendation:**

The park should install a safe at the fee booth and the park manager should establish a process to routinely change passwords for the safe to prevent unauthorized access.

Management Response:

Agree, LC RTP has already placed an order for a safe with combination for the Fee Booth and we hope to have that installed by the time the season starts. As for the office we did get a new

heavy duty safe with combination. There will be changing combination numbers periodically for the safe to prevent unauthorized access.

III. FINDING:

Little Colorado River Tribal Park does not properly reconcile its cash receipts.

1) Recommendation:

The park manager should monitor the cash receipt process to make sure all staff responsible for the process are performing their duties properly.

Management Response:

Agree, however, this is hard to do on a daily basis because on some days as Park Manager I am on travel days at a time, at those times it's the Fee Collector Supervisor's responsibility to do so, but then again sometimes when I am not in the office she might be on her regular day off during the week because she works weekends. It's unfortunate for us on this audit too because the FCS due to emergency situation had took leave most of the 2016 season opening of Fee Station and on top of that I only had two Fee Collectors. When I was out of the office there was really no one to take up the responsibility of reconciling for making deposit and that's the reason for these findings we are cited for. However, we hope to get back on track of our monitoring this coming season and will ensure the proper reconciliation of cash receipts are made by the staff and monitoring will improve.

2) Recommendation:

The park manager should investigate any discrepancies found with the cash receipt activities in a timely manner. Fee collectors should be required to justify any cash shortages or overages.

Management Response:

Disagree, we had always recorded the overage or shortage on the daily cash deposit count, but there was no notation of why there was overage or shortage. Most overage was due to books that are sold in the office, most books are for example \$5.95 and the buyer would give us \$6.00 and would say keep the change, so we record the \$0.05 as overage on our daily cash receipt. Shortage, I agree that needs to be more closely monitored at the end of the day and be handled right away by FCS who reconciles before I do, then as a second person I verify all the reconciliation and if I find an error I mark them with red ink and return it for correction. If shortage I collect that shortage from the FC that worked that day. But, again this goes back for not having my Fee Collection Supervisor working most of the summer in 2016. But we plan on improving on this issue.

3) Recommendation:

The park manager should implement a refund/void report to record cash shortages/overages by the fee collectors and the approval of such transactions by the fee collection supervisor.

Management Response:

Disagree, LC RTP never did a refund within a day, unless when permit was filled out and customer might find out we don't accept credit cards, or for some reason doesn't have enough cash then we just immediately void the permit (only) if we never received cash for. Only twice, within the time I've been here did we do a refund and since cash is already deposited, then we have to request for a written request, and base on that letter including proof of sold permits we process an RDP for refund through the Nation with justification; we don't do refund from cash register. So these type of refunds is documented. If ever we need to void a permit that's been sold, and before end of the day a request for refund is made we can go into the cash register and void a permit that's been sold already which will reflect in the end of the day register tape; but we've never done one; if this refund was asked for the next day then we have to go through the process of request in writing and refund it through NN RDP process.

4) Recommendation:

The park manager should update the cash receipt policies and procedures to address key cash controls such as the segregation of duties, reconciliation, and verification of transactions.

Management Response:

Agree, LC RTP realized the cash receipt policies and procedures was outdated and this audit prompt us to update it which is in the process.

xc: Martin L. Begaye, Department Manager, NPRD
Bikiah Becker, Executive Director, DNR
Helen Brown, Principal Auditor



THE NAVAJO NATION
PARKS & RECREATION
DEPARTMENT

Martin L. Begaye
Department Manager III

ADMINISTRATION

POST OFFICE BOX 2520

WINDOW ROCK

ARIZONA 86515

TEL 928.871.6647

FAX 928.871.6637

www.navajonationparks.org

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EXHIBIT

B-1

President
Jonathan Nez
Vice-President



MEMORANDUM

TO : Elizabeth Begay, CIA, CFE
Auditor General
Office of the Auditor General

FROM : Adeline Tohannie
Adeline Tohannie, Park Manager
Monument Valley Navajo Tribal Park

SUBJECT : Corrective Action Plan

DATE : June 19, 2018

Attached is our final corrective action plan for Monument Valley Navajo Tribal Park.

Thank you for your assistance and patience through this process.

CONCURRENCE:

Martin L. Begaye
Martin L. Begaye, Department Manager III
Navajo Parks & Recreation Department

Date:

6/19/18

Findings from Special Review
I. Emergency Preparedness

1	Month/Year	Responsible Party
<p>Finding: Monument Valley Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.</p> <p>1. The Park Manager should conduct a full assessment of potential hazards that affect the Monument Valley Tribal Park to identify the safety precautions needed to establish a comprehensive emergency action plan that is specific to the Monument Valley Tribal Park.</p>		
<p>Corrective Action Plan: The park manager and park staff will schedule a date for the Navajo Nation Department of Emergency Management and Safety Loss Control to conduct a full assessment of potential hazards and safety measure that affects the park. Based off the assessment then we need to establish a comprehensive emergency action plan. 4/23/18 Navajo Nation Department Emergency Management orientation to park staff and tour operators on Emergency Response Plan update/ Site assessment to take place on 5/22/18 with Navajo Nation Department Emergency Management.</p> <p>2. The park manager should coordinate with local law enforcement agencies and emergency responders to assist the park in developing a comprehensive emergency action plan.</p>	March, 2019	Park Manager Fee Collector Supervisor Building Maintenance Supervisor
<p>Corrective Action Plan: The park manager and park staff will convey a meeting with Navajo Nation Department of Emergency Management to develop a comprehensive emergency action plan. 4/23/18 Navajo Nation Department Emergency Management meet with Park staff on recommendations on Emergency Action Plan.</p> <p>3. The Parks and Recreation Department should make routine visits to the parks to ensure the park manager is following instructions and meeting requirements for a comprehensive emergency action plan.</p>	March, 2019	Park Manager Fee Collector Supervisor Building Maintenance Supervisor
<p>Corrective Action Plan: The park manager will develop a monitoring form for Central Office to fill out and indicate the purpose of each routine visits to the park. It will up to the Central Office to schedule themselves to make their routine visits to the park.</p> <p>4. The park manager, in coordination with the Parks and Recreation Department, will provide annual training of the comprehensive emergency action plan with local emergency responders.</p>	April, 2019	Park Manager Department Manager
<p>Corrective Action Plan: The park manager and park staff will schedule and provide annual training of the comprehensive emergency action plan with the Navajo Nation Department Emergency Management.</p>	March, 2019	Park Manager Fee Collector Supervisors Building Maintenance Supervisor

2	Finding: Monument Valley Tribal Park public safety is an ongoing concern shared by emergency management and safety departments.	Month/Year	Responsible Party
1. The park manager should implement recommendations offered by the Navajo Nation Department of Emergency Management and Safety/Loss Program to help mitigate risks for potential liabilities.			
Corrective Action Plan: The park manager and park staff will coordinate with the Navajo Nation Department of Emergency Management and Safety/Loss Program to assist the park to mitigate risks for potential liabilities. 4/23/18 meet with Park staff to provide recommendations.	March, 2019	Park Manager Fee Collector Supervisor Building Maintenance Supervisor	
2. The park manager should have a risk assessment of park safety periodically to remain proactive in addressing potential issues.			
Corrective Action: The park manager and park staff will schedule Navajo Nation Department of Emergency Management and Safety/Loss Program to do a walk through on the park to continue to address potential issues. Depending on how bad the potential issues is, if it is bad it will be done every six months. If potential hazard is not that bad it will be done annually.	April, 2019	Park Manager Fee Collector Supervisor Building Maintenance Supervisor	
3. The park manager should enforce the table of penalties for tour operators who do not comply with permit stipulations.			
Corrective Action: The park manager and park staff will enforce the table of penalties on the tour operators whenever the tour operators do not comply to the Tour and Guide Service Agreement tour permit.	June, 2019	Park Manager Fee Collector Supervisor Building Maintenance Supervisor	
4. The Parks and Recreation Department should continue its efforts to hire a park ranger to monitor park activities and to enforce park rules and regulations for the safety of staff and visitors.			
Corrective Action: The park manager and park staff will work with the assigned Ranger of the Navajo Parks and Recreation Department.	June, 2019	Ranger Park Manager Building Maintenance Supervisor Fee Collector Supervisor	
Finding: Monument Valley Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.	Month/Year	Responsible Party	
1. The park should install visible signs, create a brochure and update its website to provide park visitors with important information on potential hazards at the park and the safety precautions they need to take to have a safe park visits.			

<p>Corrective Action: The park manager and park staff will install visible signage, create a brochure and update its website for the park visitors with vital information on potential hazards at the park and the safety precautions for visitors inside the park. The Building Maintenance Supervisor will maintain the park signage.</p>	June, 2019	Park Manager Fee Collector Supervisor Building Maintenance Supervisor
<p>2. The Parks and Recreation Department should monitor the park manager to make sure the park is providing sufficient safety information.</p>		
<p>Corrective Action: The park manager will develop a monitoring form for Central Office to fill out and indicate the purpose of each routine visits to the park. It will up to the Central Office to schedule themselves to make their monitoring visits to the park.</p>	April, 2019	Park Manager Department Manager
<p>Finding: Monument Valley Tribal Park monitoring of tour operators for compliance with safety requirements needs to be strengthened.</p>	Month/Year	Responsible Party
<p>1. The park manager should develop a weekly monitoring schedule and use a checklist to verify tour operators are adhering to safety requirements including required documentation.</p>		
<p>Corrective Action: The park manager and park staff will develop a safety checklist for the tour operators which is being reviewed by Department of Emergency Management. After that it needs to be reviewed by Department of Justice.</p>	March, 2019	Park Manager Fee Collector Supervisors Building Maintenance Supervisor
<p>2. The park manager should meet with the tour operator(s) on quarterly basis to remind them of safety requirements and go over incident reports.</p>		
<p>Corrective Action: The park manager and park staff will meet with the tour operators on quarterly basis on safety requirements and review the incident report and also have quarterly meetings on safety with Navajo Navajo Department of Emergency Response and Safety/Loss Program.</p>	March, 2019	Park Manager Fee Collector Supervisors Building Maintenance Supervisor
<p>3. The park manager should issue written notices to the tour operator for non-compliance.</p>		
<p>Corrective Action: The park manager and park staff will write warning notices to the tour operators for non-compliance according to the table of penalties.</p>	June, 2019	Park Manager Fee Collector Supervisors Building Maintenance Supervisor
<p>4. The park manager and Parks and Recreation Department should enforce table of penalties if tour operators do not take corrective action.</p>		

<p>Corrective Action: The park manager and park staff will enforce the table of penalties on tour operators based on incident reports.</p>	<p>June, 2019</p>	<p>Park Manager Fee Collector Supervisor Building Maintenance Supervisor</p>
<p>5. The park manager and the Parks and Recreation Department should recommend revisions to the Tour Guide Service Act, general management plan, and the standard tour and guide service agreement to specifically address the need for tour vehicle inspections and remittance of inspection reports.</p>		
<p>Corrective Action: The park manager and park staff will provide recommendations on the Tour Guide Service Act for the Department Manager and Administrative Services Officer. The park manager and park staff will update the general management plan and Tour and Guide Service Agreement.</p>	<p>June, 2019</p>	<p>Park Manager Department Manager Administrative Service Officer Fee Collector Supervisor Building Maintenance Supervisor</p>
<p>6. The Parks and Recreation Department should continue it's efforts to hire a park ranger with job duties and responsibilities similar to the National Park Service park rangers.</p>		
<p>Corrective Action: The assigned Ranger will monitor and enforce rules and regulation for Monument Valley Tribal Park. Parks and Recreation have hired Rangers and are awaiting for final training.</p>	<p>June, 2019</p>	<p>Department Manager</p>
<p>Finding: The increasing number of tour operators at Monument Valley Tribal Park affects public safety.</p>	<p>Month/Year</p>	<p>Responsible Party</p>
<p>1. The Parks and Recreation Department should work with legislators to strengthen current laws, regulations and policies that govern tour guide operators on tribal parks to better promote public safety.</p>		
<p>Corrective Action: The Department Manager will initiate any changes to current laws, regulations and policies that govern tour guide operators on tribal parks to better promote public safety. The park manager and park staff only can provide recommendations.</p>	<p>June, 2019</p>	<p>Department Manager</p>
<p>2. The park manager should work with the Parks and Recreation Department to establish an internal policy that sets a limit on the number of tour operators and the number of vehicles at any given time. In the meantime, the park manager should obtain approval from the Parks and Recreation for any new permits.</p>		
<p>Corrective Action: 1.) The park manager will initiate assessment on the number of vehicles that can be allowed on the scenic drive and backcountry area. 2.) Based on the assessment, the park manager and department manager will develop a internal policy that set a limit on the number of tour operators and the number of vehicles. 3.) In the mean time, the park manager and park staff will obtain approval from Department Manager for any new tour operators permits.</p>	<p>March, 2019</p>	<p>Park Manager Department Manager Fee Collector Supervisor Building Maintenance Supervisor</p>
<p>3. The park manger should work with the Navajo Nation Risk Management Department to perform a safety risk assessment of the tribal park to establish a plan on how to effectively manage the high number of tour operators.</p>		

<p>Corrective Action: The park manager and park staff will schedule a meeting with Navajo Nation Risk Management Department and to perform a safety risk assessment on the tribal park to establish a plan on how to manage the high number of tour operators.</p>	<p>March, 2019</p>	<p>Park Manager Fee Collector Supervisor Building Maintenance Supervisor</p>
<p>Finding: Monument Valley Tribal Park recordkeeping of park employee safety credentials needs to be improved.</p>	<p>Month/Year</p>	<p>Responsible Party</p>
<p>1. The park manager should continually monitor safety credentials for permanent and temporary park staff.</p> <p>Corrective Action: The park manager will monitor the safety credentials for all park staff. These files will be located in a secure filing cabinet.</p>	<p>February, 2019</p>	<p>Park Manager Office Assistant</p>
<p>2. The park manager should work closely with the Park and Recreation Department management to coordinate future CPR/First Aid training to better ensure records of such training is maintained for all park staff.</p> <p>Corrective Action: All park employees will complete a CPR and First Aid training and update certification will be kept in their personnel folders. Any updated certification will be submitted to Administrative Services Officers.</p>	<p>December, 2018</p>	<p>Park Manager Administrative Services Officers</p>
<p>II. CASH CONTROLS</p>		
<p>Finding: Cash collection shortage and overages is an ongoing issue for the Monument Valley Tribal Park due to poor controls.</p>	<p>Month/Year</p>	<p>Responsible Party</p>
<p>1. The park should reinstall computerized ticketing machines in a timely manner to ensure cash receipts are fully accounted for.</p> <p>Corrective Action: 1.) The park has reinstalled the KIS (Keep It Simple) machine which is a computerized ticketing machine. 2.) The park manager and fee collector supervisors will have backups of the KIS machine on hand. 3.) The park will assess for POS (point of sale) System similar to National Park Service. 4.) If feasible, the park will procure for POS System.</p>	<p>June, 2019</p>	<p>Park Manager Fee Collector Supervisor</p>
<p>2. The fee collectors should use the refund/void reports to justify all shortages and overages, and these reports should be approved by the fee collector supervisor.</p>		

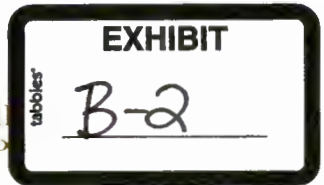
8	<p>Corrective Action: 1.) The park manager and fee collector supervisors will develop a form for overages and shortages. 2.) The fee collector supervisors will fill out the form with the fee collector and both will signed the form. 3.) The form will be filed in the deposit bag.</p> <p>3. The park manager should segregate the functions of collections, reconciliation and deposit of cash to different park as feasible. If the functions cannot be segregate, implement other compensating controls.</p> <p>Corrective Action: 1.) The park manager will segregate the functions of collections, reconciliation and deposit for the fee collector supervisors and fee collectors. 2.) The Park Manager and park staff will develop a delegation system on when a supervisor or manager is not available and delegation will be managed.</p> <p>4. The fee collector supervisor should investigate money bags discrepancies immediately and obtain written justification from the fee collectors.</p>	May, 2019	Park Manager Fee Collector Supervisor Fee Collector
	<p>Corrective Action: 1.) The park manager and fee collector supervisors will investigate the money bags immediately if there is discrepancies. 2.) A written justification will be obtain from fee collectors. 3.) Based on the investigation, the park manager and fee collector supervisor will write a report.</p> <p>5. The park manager should update the cash receipt policies and procedures to address segregation of duties, reconciliation, verification of transactions, supervision of staff at the entrance booths, and surprise cash counts.</p>	April, 2019	Park Manager Fee Collector Supervisor Fee Collector
	<p>Corrective Action: 1.) The park manager and park staff will update the cash receipts policies and procedures to address segregation of duties, verification of transactions and monitor the fee collectors at the booth. 2.) The park manager and fee collector supervisors will do a surprise spot check any time during a fee collector's shift. Spot check is an alternative method to be used rather than the surprise cash count.</p>	April, 2019	Park Manager Fee Collector Supervisor
	<p>Finding: Monument Valley Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.</p> <p>1. The park manager should develop a deposit schedule that specifies the staff member(s) responsible for making the daily deposits including any after business hours deposits.</p> <p>Corrective Action: The park manager and fee collector supervisors will develop a deposit schedule to ensure daily deposit are made.</p> <p>2. The park manager should monitor deposits to make sure staff complies with deposit schedules and utilize the night deposit to make timely deposits.</p>	Month/Year	Responsible Party
9	<p>Corrective Action: 1.) The park manager will verify the deposit schedule against the drop log form and initial with date. 2.) The park manager and fee collector supervisor will inspect the safe for any undeposited revenue. 3.) Navajo Nation Cashiers Office has issued a night deposit key for Wells Fargo on October 4, 2017 to authorized personnel only.</p>	June, 2019	Park Manager Fee Collector Supervisor
	<p>Finding: Monument Valley Tribal Park needs to strengthen security controls to properly safeguard cash revenues.</p>	Month/Year	Responsible Party

1. The park should repair or replace security cameras that are not fully operational and the Parks and Recreation Department should make monthly visits to the park to make sure security equipment are working as intended.		
Corrective Action: 1.) The security cameras are fully operational since December 5, 2017 by Powerline Technology. 2.) The park manager will develop a monitoring form for Central Office to fill out and indicate the purpose of each routine visits to the park. It will be up to the Central Office to schedule themselves to make their monthly monitoring visits to the park.	June, 2019	Park Manager Department Manager Building Maintenance Supervisor Fee Collector Supervisor
2. The park manager should develop security policies and procedures especially for the security cameras and how they should be managed.		
Corrective Action: The park manager and park staff will develop a security policies and procedures for the management of the security cameras on the park premises.	June, 2019	Park Manager Building Maintenance Supervisor Fee Collector Supervisor
3. The park manager should establish a process to routinely change passwords for the safe to prevent unauthorized access and a monitoring schedule to routinely check cameras to make sure they are functioning as intended and recordings are viewed and safeguarded.		
Corrective Action: 1.) The park manager will procure for a locksmith to routinely change safe combination to prevent unauthorized access. 2.) The park manager will develop a schedule for the park staff to monitor the cameras to ensure it is recording and functioning properly over the cash collections, surprise spot checks, shift changes, reconciliation, safe drops, preparing deposits and park premises.	April, 2019	Park Manager Fee Collector Supervisors Building Maintenance Supervisor



THE NAVAJO NATION

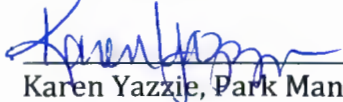
RUSSELL BEGAYE PRESIDENT
JONATHAN NEZ VICE PRESIDENT

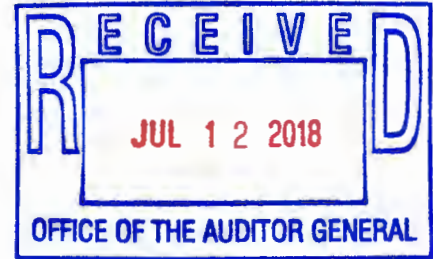


MEMORANDUM:

Date : June 21, 2018

TO : Martin L. Begaye, Dept. Manager
Navajo Parks and Recreation Department

FROM : 
Karen Yazzie, Park Manager
Four Corners Monument



With this memo I am requesting for you to review the final CAP which was submitted to the Auditor General on Monday June 11 to Beverly Tom.

Your careful review and approval is appreciated. Should you have any questions you may contact me at 928-206-2540.

CC: Rita M. Begay, Human Resources Department, Parks and Recreation
File/Chrono

Navajo Nation Parks and Recreation Department
FOUR CORNERS MONUMENT
 Corrective Action Plan
 Report No. 18-11

FINDING 1:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PERSON:	TIMELINES:
Four Corners Monument Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.	1. The park manager should conduct full assessment if potential hazards that affect the Four Corners Monument Tribal Park to identify the safety precautions needed to establish a comprehensive emergency action plan that is specific to the Four Corners Monument, the assessment should include pedestrian traffic with in the park premises, management of vendors and the hiking trail.	1. The Park Manager and park staff shall schedule and conduct a meeting with Navajo Nation Emergency Management and Safety and Loss Control offices. 2. Schedule training for staff to attend and be certified and be familiar with the safety precautions (i.e. pedestrian traffic, management of vendors, and hiking trails) of the Park. 3. At which time the comprehensive emergency action plan will be developed and reviewed by Department Manager.	Park Manager Department Manager Park Security	February 9, 2019
	2. The park manager should coordinate with the local law enforcement agencies and other emergency response agencies to assist the park in developing a comprehensive emergency action plan.	1. The Park Manager shall schedule to meet with local law enforcement, Navajo Park Rangers, and other emergency responders to assist in developing a comprehensive emergency action plan.	Park Manager	September 30, 2019
	3. The Parks and Recreation Department should make routine visits to the park to ensure the park manager is following instructions and meeting requirement for a comprehensive emergency action plan.	1. The Park Manager will develop a monitoring form for the Central Office to fill out and indicate the purpose of each routine visits to the park. It will be up to the Central Office to schedule themselves to make their routine visits to the Park.	Park Manager Department Manager	September 30, 2019
	4. The park manager, in coordination with the Parks and Recreation	1. The Park Manager and Department Manager will provide semi- annual and	Park Manager Department Manager	September 30, 2019

Navajo Nation Parks and Recreation Department
FOUR CORNERS MONUMENT
 Corrective Action Plan
 Report No. 18-11

	Department, should provide annual training of the comprehensive emergency action plan	annual trainings to the staff at the Four Corners Monument.		
FINDING 2:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PERSON:	TIMELINE:
<i>Four Corners Monument Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.</i>	1. The park should install visible signs, and update its website and park brochure to provide park visitor with important information on potential hazards at the park and the safety precaution	1. The Park Manager will inventory all signs, brochures and update website on the internet. 2. The Media Representative will assist with developing a brochure and update the website specifically for Four Corners Monument. 3. The Department Manager will ensure the brochure and updates to the websites are complete. 4. Additional signs will be posted with dangerous species in and around the vendor booths and hiking trail. 5. The Park Manager will ensure that brochures are disseminated which will include emergency numbers on the brochure.	Park Manager Department Manager Media Representative	February 9, 2019
	2. The Parks and Recreation department should monitor the park manager to make sure the park is providing sufficient public information.	1. The Park Manager will develop a monitoring form for the Central Office to fill out and indicate the purpose of each routine visits to the park. It will be up to the Central Office to schedule themselves to make their routine visits to the	Park Manager Department Manager	February 9, 2019

Navajo Nation Parks and Recreation Department
FOUR CORNERS MONUMENT
 Corrective Action Plan
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		<p>Park.</p> <p>2. The Department Manager shall ensure accurate information is provided to the visiting public.</p>		
FINDING 3:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PERSON:	TIMELINE
<p><i>Four Corners Monument Park needs to strengthen its cash controls.</i></p>	<p>1. The park manager should update the cash receipt policies and procedures to address segregation of duties, reconciliation, verification of transactions and conducting surprise cash count.</p> <p>2. The Park Manager should work with the Parks and Recreation department to create a fee collector supervisor position similar to the other tribal parks to assist the park manager with cash receipt duties and responsibilities.</p> <p>3. When staff becomes limited, the park manager should implement compensating controls to maintain proper oversight of the cash activities.</p>	<p>1. The Park Manager will update the Cash Receipt Policies and Procedures and to address the segregation of duties for all Fee Collectors, Fee Collector Supervisor and Security.</p> <p>1. The Department Manager and Administrative Service Officer will hire a qualified applicant for the Fee Collector Supervisor to handle all duties including reconciliations of shift reports, deposits, and verifications of all transactions for the Fee Collectors.</p>	<p>Park Manager</p> <p>Park Manager Administrative Service Officer Department Manager</p>	<p>December 2019</p> <p>FY2018</p> <p>FY2018</p>

**Navajo Nation Parks and Recreation Department
FOUR CORNERS MONUMENT**

Corrective Action Plan

Report No. 18-11

		2. As needed the Park Manager will have the Security assist in making the deposits to the bank.		
FINDING 4:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PERSON:	TIMELINE:
Four Corners Monument Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.	<p>1. The park manager should work with the Nation's Cashiers' office to establish a night deposit agreement and thereafter, monitor deposits to make sure staff comply with deposit schedules and utilize the night deposits.</p> <p>2. The park manager should develop a deposit schedule that specifies the staff member(s) responsible for making deposits including any other business hours.</p>	<p>1. The Park Manager and the Navajo Nation Cashier's office have established the night deposit and two staff are authorized to make the night drop until the park hires the Fee Collector Supervisor.</p> <p>2. Weekly recap of collections reported to Navajo Nation Cashier's office on daily basis for credit card and weekly for the cash deposits.</p> <p>3. Authorized Night Depositors will be the only individuals to pick up deposit slips the next business day.</p>	<p>Park Manager Fee Collectors- Authorized Night Depositors.</p>	<p>March 23, 2018.</p> <p>June 13, 2017 Credit Card Machine was installed</p>
		<p>1. The Park Manager has developed a deposit schedule for the permanent park staff where deposits are made on daily basis.</p> <p>2. The Park Security makes a deposit with another fee collector for security purposes.</p> <p>3. Two (2) persons will have access to the main safe where revenue is kept.</p> <p>4. The Park Manager will implement</p>	<p>Park Manager Fee Collectors Park Security</p>	

Navajo Nation Parks and Recreation Department
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	<p>3. The park manager should require credit card as the preferred method of payment to minimize the amount of cash on hand and the need for park staff to take cash to their personal residences for safekeeping.</p>	<p>1. The credit card machine is being use for entrance collections. Signs are posted for types of credit cards accepted. However currency is preferred by some customers, although the fee collectors do encourage customers to pay by card.</p> <p>2. Daily recap is reported to Navajo Nation Cashier's Office for all credit card transactions.</p>	<p>Park Manager</p>	<p>Implemented on Sept. 29, 2017. Ongoing</p>
<p>FINDING 5:</p> <p><i>Four Corners Monument Tribal Park needs to strengthen security controls to properly safe guard cash revenues.</i></p>	<p>RECOMMENDATIONS:</p> <p>1. The park manager should continue to work with the Parks and Recreation Department to prioritize the infrastructure needs of the park especially electricity and telecommunication. One option could be alternative energy such as solar panels to generate electricity.</p> <p>2. Once electricity is established, the park should consider installing a proper security system for the</p>	<p>CORRECTIVE MEASURES:</p> <p>1. The Parks and Recreation Department has legislation in place for power line extension from Teec Nos Pos to the Four Corners Monument. Navajo Tribal Utility Authority is working on getting the preliminary Right Of Way maps.</p> <p>2. Alternative energy such as solar panels has been discussed as a preference although the electric power line extension is in progress.</p> <p>1. The Park Manager will obtain quotations to purchase a security system.</p>	<p>Park Manager Department Manager</p>	<p>TIMELINE:</p> <p>2016 Modification was done in 2017 and resubmitted. Power to Four Corners Monument Feb. 2020.</p> <p>October 20, 2019</p>

Navajo Nation Parks and Recreation Department
FOUR CORNERS MONUMENT
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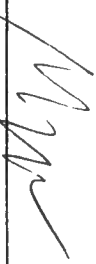
	<p>office building and entrance booth.</p> <p>3. With the security systems in place, the park manager should procure a safe for the park office and fee booth to secure the cash during business hours and after hours. In addition, the park manager should establish a process to routinely change passwords for the safe to prevent unauthorized access.</p> <p>4. The park manager should develop security policies and procedures based on the needs of the park.</p>	<p>2. The Department Manager will approve the security systems that will be installed in the fee booth, administration building, and park entrance and at the monument plaza.</p> <p>1. A safe has been purchased, installed and being used to safe keep revenues until it is deposited.</p> <p>2. There are two (2) people who reconcile the pre deposit revenue and also do the post deposit revenue reconciliations. However, we make sure the funds are deposited by the person who signs out to making the deposit.</p> <p>3. All money bags are not re-opened once they are closed at the end of the shift.</p> <p>4. These bags are opened by the Teller at the bank when the deposits are being made.</p> <p>1. The Park Manager and park staff will develop a security policies and procedures for the management of the security systems on the park premises.</p>	<p>Park Manager</p> <p>Park Manager</p>	<p>January 2019</p> <p>September 2018</p>
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Navajo Nation Parks and Recreation Department
 FOUR CORNERS MONUMENT
 Corrective Action Plan
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<p>5. The parks and recreation Department should make monthly visits to the park to ensure security policies and procedures are practiced by the park staff.</p>	<p>2. The Park Manager will develop a monitoring form for the Accountant from the Central Office to fill out and indicate the monthly visits to the park.</p> <p>3. It will be up to the Accountant from Central Office to schedule to make his/her routine visits to the Park.</p>	<p>Park Manager Accountant Department Manager</p>	<p>January 2019</p>
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 Karen Yazzie, Park Manager
 FOUR CORNERS MONUMENT


 Date


 Martin L. Begaye, Department Director III
 Parks and Recreation Department


 Date



THE NAVAJO NATION
PARKS & RECREATION
DEPARTMENT

Martin L. Begaye
Department Manager III

ADMINISTRATION

POST OFFICE BOX 2520

WINDOW ROCK

ARIZONA 86515

TEL 928.871.6647

FAX 928.871.6637

www.navajonationparks.org

PROGRAMS & PARKS

ADMINISTRATION

MONUMENT VALLEY
TRIBAL PARK

LAKE POWELL TRIBAL
PARK

LITTLE COLORADO
RIVER TRIBAL PARK

FOUR CORNERS
MONUMENT

MARBLE CANYON
TRIBAL PARK

CANYON DE CHELLY

TSE BONITO TRIBAL
PARK

BOWL CANYON
RECREATION AREA

WINDOW ROCK TRIBAL
PARK and NAVAJO
VETERANS MEMORIAL

TSEYI DINE' HERITAGE
AREA

THE NAVAJO

EXHIBIT


B-3

Jonathan Nez
Vice-President



MEMORANDUM

TO : Elizabeth O. Begay, CIA, CFE
Auditor General

FROM : 
Helen Webster, Program Supervisor
Navajo Parks and Recreation/LC RTP

DATE : June 12, 2018

SUBJECT : LC RTP Corrective Action Plan

The Colorado River Tribal Park on June 6, 2018 submitted LCR CAP to Auditor General and we went over it while I was there; I was able to ask questions and was easier to correct those that I was questioning. I got all the CAP corrected where it was acceptable. Therefore, attached is the LCR CAP that is completed and finalized to be submitted to Office of the Auditor General with our Department Manager's concurrence.

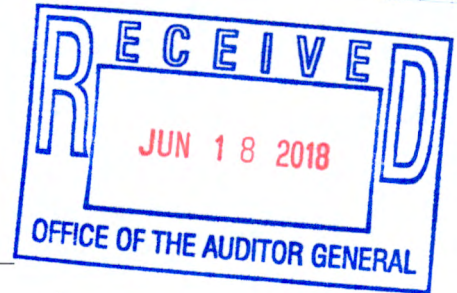
LCR appreciate the coordination of this CAP process through, it was time consuming but learned a lot from the audit process, just wanted to express my appreciation with those that I worked on this with.

If you have any questions, please call our office at (928)679-2303.

CONCURRENCE:


Martin L. Begaye, Department Manager
Navajo Parks and Recreation Department

xc: Beverly A. Tom, Sr. Auditor
File copy



Little Colorado River Tribal Park Audit Corrective Action Plan

FINDING I:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PARTIES:
Little Colorado River Tribal Park Emergency Action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.	1 The Park Manager should conduct a full assessment of potential hazards that affect the LCRTIP to identify the safety precautions needed to establish a comprehensive emergency action plan that is specific to the Little Colorado River Tribal Park.	*The Park Manager will contact NN Emergency Management/Safety Loss Department under Risk Management to assist us do assessment for potential hazards and safety measures that affect LCRTIP. *Based of the assessment then Park Manager needs to establish a comprehensive emergency action plan.	Park Manager Park Maintenance Worker Security Guard
	2 The Park Manager should coordinate with local law enforcement agencies and emergency responders to assist the park in developing comprehensive emergency action plan.	The Park Manager will develop the comprehensive LCRTIP Emergency Action Plan in coordination with local enforcement agencies.	Park Manager Park Maintenance Worker Security Guard
	3 The Parks and Recreation Department should make routine visits to the park to ensure the Park Manager is following instructions and meeting requirements for a comprehensive emergency action plan.	The Park Manager will develop a form to track monitoring that will be done by the Department Manager of NPRD; or whom ever he delegates.	Park Manager Department Manager
	4 The Park Manager, in coordination with the Parks and Recreation Department, should provide annual training of the comprehensive emergency action plan.	*The Park Manager will schedule and provide annual training on the comprehensive emergency action plan annually with the Navajo Nation Department of Emergency Management. *The NPRD Rangers has indicated they will coordinate and provide park staff an annual training of any emergency related trainings, as well.	Park Manager NPRD Sergeant Ranger LCRTIP Staff

Little Colorado River Tribal Park

Audit Corrective Action Plan

FINDING II:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PARTIES:	TIMELINE:
Little Colorado River Tribal Park needs to do more to alert park visitors about potential hazards on park premises and the need for safety precautions.	1 The park should install visible signs, create a park brochure and update the website to provide park visitors with important information on potential hazards at the park and the safety precautions they need to take to have a safe park visit.	<ul style="list-style-type: none"> *The Park Manager will do research on potential hazard and safety sign that will be appropriate for LC RTP. *The Park Manager will determine appropriate signs, determine sites for signs, determine number of signs, then order the signs. *Signs will be maintained by the Park Maintenance Worker. *The Park Manager will revise our present LC RTP Brochures and Backcountry Brochures to include important information on potential hazards, safety precautions, and emergencies contact phone numbers. *The Fee Collectors will have copies on hand to give to public at the Fee Station. *The website for NPRD is maintained by NPRD Media Representative. Park Manager will coordinate the update with the website media representative to show emergency contact information, evacuation alternative routes, weather alerts and any other updates on the Park. 	Park Manager Park Maintenance Worker Fee Collector Media Representative	April 2019
	2 The Parks and Recreation Department should monitor the Park Manager to make sure the park is providing sufficient safety information.	The Park Manager will develop a monitoring tracking form for Central Office to fill out and indicate the purpose of each routine visits to the park. It will be up to the Central Office to schedule their visits to the park.	Department Manager Park Manager Administrative Service Officer	September 2019

Little Colorado River Tribal Park Audit Corrective Action Plan

Revised: 6/6/2018

FINDING III:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PARTIES:
Little Colorado River Tribal Park deposits of cash revenues need to be timely to minimize risk exposure to theft.	1 The Park Manager should work with the Navajo Nation Cashier's office to establish a night deposit agreement with the bank and thereafter, monitor deposits to make sure staff complies with deposit schedules and utilizes the night deposit.	*The LC RTP has a signed Night Depository Agreement with Wells Fargo Bank in Tuba City; names on the agreement is Park Manager and Park Maintenance Worker. *The LC RTP is currently making daily deposit.	Park Manager Park Maintenance Worker Fee Collectors
	2 The Park Manager should develop a deposit schedule that specifies the staff member(s) responsible for making the daily deposits including any after business hours deposits.	*The Park Manager developed a "Bank Deposit Log" where each person depositing input their name, amount being deposit, date deposit, day of week, location of bank, Initial, and time for the purpose of records of who made deposits. *Deposit is currently being deposit daily, some with tellers and if it is after hours we drop it in the night deposit.	Park Manager Park Maintenance Worker Fee Collector Supervisor Fee Collectors
	3 The Park Manager should monitor deposits to make sure staff complies with deposit schedules and utilize the night deposit.	The Park Manager will review and initial with date the deposit log weekly to make sure deposits are made at least daily accordingly to the schedule.	Park Manager Park Maintenance Worker Office Assistant Fee Collectors

Little Colorado River Tribal Park Audit Corrective Action Plan

Revised: 6/6/2018

FINDING IV:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PARTIES:
Little Colorado River Tribal Park needs to strengthen security controls and oversight to properly safeguard cash revenues.	1 The Park Manager should develop security policies and procedures based on the needs of the park. Thereafter, the park should consider installing security cameras at the office building that maintains the safe and at the entrance booth.	<ul style="list-style-type: none"> *The Park Manager will develop the security policies and procedures. *The security cameras will be installed at the Office. *The Fee Booth will be assessed by an expertize for an appropriate security camera since there is no electricity available where the Fee Booth is located. *Whatever a Vendor recommends for security camera at Fee Booth will be procured and set up. 	<ul style="list-style-type: none"> Park Manager Department Manager Administrative Service Officer Accounting Technician
	2 The park should install a safe at the entrance booth and the Park Manager should establish a process to routinely change passwords for the safe to prevent unauthorized access.	<ul style="list-style-type: none"> *The Park Maintenance Worker installed two new safe on 2/9/18, one for the office and one for the Fee Booth and both has combination. *The Park Manager will ensure the combination to the safe(s) is changed every 6 months or in case of change of personnel. 	<ul style="list-style-type: none"> Park Manager Department Manager Administrative Service Officer Accounting Technician Park Maintenance Worker
	3 The Parks and Recreation should make monthly visits to the park to ensure security and cash receipt policies and procedures are practiced by the park staff.	<ul style="list-style-type: none"> *The NPRD Accountant or designated personnel by the Department Manager will make unannounced spot checks of cash collection(s) monthly to ensure that all cash is accounted for and that cash policies and procedures are practiced by the Fee Collectors. *The Park Manager will develop a form to track unannounced spot checks. 	<ul style="list-style-type: none"> Park Manager Accountant Department Manager Fee Collectors

Little Colorado River Tribal Park Audit Corrective Action Plan

FINDING V:	RECOMMENDATIONS:	CORRECTIVE MEASURES:	RESPONSIBLE PARTIES:	TIMELINE:
Little Colorado River Tribal Park does not properly reconcile its cash receipts.	1 The Park Manager should investigate any discrepancies found with the cash receipt activities in a timely manner. Fee Collectors should be required to justify any cash shortages or overages.	<ul style="list-style-type: none"> *The Park Manager and Fee Collector Supervisor will investigate the money bags immediately if there is discrepancies. *A written justification will be obtain from Fee Collectors. *Based on the investigation, the Park Manager and Fee Collector Supervisor will write a report. *The Security Guard will monitor the LC RTP viewpoints and the Fee Booth. 	<ul style="list-style-type: none"> Park Manager Fee Collector Supervisor Fee Collectors Park Maintenance Worker Security Guard 	Implemented and Ongoing
	2 The Park Manager should monitor the cash receipt process to make sure all staff responsible for the process are performing their duties properly.	<ul style="list-style-type: none"> *The Park Manager will ensure that the Fee Collector Supervisor oversees that all cash receipt process is followed on a daily basis. *Opening/Closing Check-Off List ensures that proper procedures are following daily by the Fee Collectors. *Cash received is accurately registered into KIS machine by the Fee Collectors. *The Fee Collector working uses correct ID# for entries into KIS. *The Fee Collectors complete Daily Cash Receipt Count at end of the day and ensure it balance. *The Fee Collectors and Fee Collector Supervisor together counts the revenue, ensures that revenue is reconciled at end of the day. *The Fee Collectors and Fee Collector Supervisor put all accounted revenue into a deposit bag, seal it, then drop into safe; prepare for deposit and take deposit to the Bank. *The Park Manager will ensure the process are performed properly on a daily basis by check the check off list. *The Park Manager reviews and initial all the forms used in this process which ensures revenues are reconciled and monitored. 	<ul style="list-style-type: none"> Park Manager Fee Collector Supervisor Fee Collectors 	Implemented and Ongoing

Little Colorado River Tribal Park Audit Corrective Action Plan

Revised: 6/6/2018

3 The Park Manager should implement a refund/void report to record cash shortages/overages by the Fee Collectors and the approval of such transactions by the Fee Collector Supervisor.	*When an overage or shortage is found, the Fee Collector Supervisor will recount the deposit and check the entries where most case it is an error by entries. Rarely the case. *The Park Manager and Fee Collector Supervisors will develop a form for overages and shortages. *The Fee Collector Supervisor will fill out the form with the Fee Collector and both will signed the form. *The form will be filed in the deposit bag.	Park Manager Fee Collector Supervisor Fee Collector	Implemented and Ongoing
4 The Park Manager should update the cash receipt policies and procedures to address key cash controls such as the segregation of duties, reconciliation, and verification of transactions.	*The Park Manager did complete updating the Cash Receipt Policies and Procedures on 2/27/2018 and the segregation of duties, reconciliation and verification of transactions are in the policies and procedures. *The Fee Collectors are working with the revised Cash Receipt Policies and Procedures since April 2018. *The new Cash Receipt Policies and Procedures still needs to be reviewed and approved by the Department Manager.	Park Manager Fee Collector Supervisor Fee Collector Office Assistant Department Manager	Implemented and Ongoing

BUDGET AND FINANCE COMMITTEE

September 18, 2018

Regular Meeting

VOTE TALLY SHEET:

Legislation No. 0269-18:

An Action Relating to Resources and Development Committee and the Budget and Finance Committee; Accepting the Internal Audit of Monument Valley Tribal Park, Four Corners Monument Tribal Park, and Little Colorado River Tribal Park Submitted by the Office of the Auditor General, and Approving the Corresponding Corrective Action Plans for Each Park Submitted by the Navajo Parks and Recreation Department *Sponsored by Seth A. Damon, Council Delegate*

Motion: Tuchoney Slim, Jr.

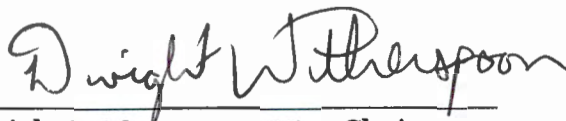
Second: Seth A. Damon

Vote: 4-0, Vice Chairman not voting

Vote Tally:

Seth A. Damon	yea	
Dwight Witherspoon		
Tom T. Chee	yea	
Lee Jack, Sr.	yea	
Leonard Tsosie		
Tuchoney Slim, Jr.	yea	

Absent: Leonard Tsosie



Dwight Witherspoon, Vice Chairman
Budget & Finance Committee



Peggy Nakai, Legislative Advisor
Budget & Finance Committee