



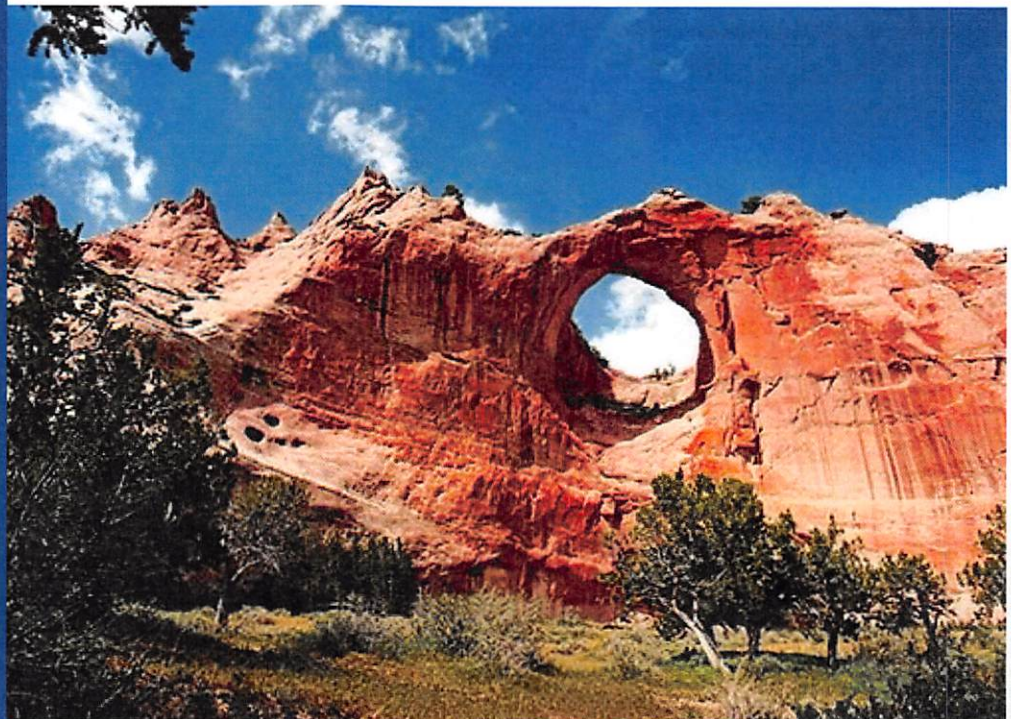
OFFICE OF THE AUDITOR GENERAL

The Navajo Nation

**A 2nd Follow-up Review
of the
Four Corners Monument Tribal Park
Corrective Action Plan Implementation**

**Report No. 24-12
August 2024**

Performed by:
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M-E-M-O-R-A-N-D-U-M

TO : Victoria Dee, Delegated Park Manager
FOUR CORNERS MONUMENTS TRIBAL PARK

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

FROM : 
Helen Brown, CFE, Principal Auditor
Acting Auditor General
OFFICE OF THE AUDITOR GENERAL

DATE : August 28, 2024

SUBJECT : Audit Report No. 24-12, A 2nd Follow-up Review of the Four Corners Monument Tribal Park Corrective Action Plan Implementation

BACKGROUND

In 2018, the Office of the Auditor General performed an internal audit of the Four Corners Monument Tribal Park and issued audit report 18-11 on February 9, 2018. The internal audit was performed to address concerns over emergency preparedness, and the accountability and safeguarding of cash revenues. A corrective action plan (CAP) was developed by the Four Corners Monument Tribal Park in response to the audit. The audit report and CAP were approved by the Budget and Finance Committee on September 18, 2018, per resolution no. BFS-38-18.

In December 2022, a follow-up review determined the Four Corners Monument Tribal Park did not fully implement the CAP. Of the 37 total corrective measures, 32% of the corrective measures were not implemented. The Auditor General granted the Four Corners Monument Tribal Park a six-month extension to continue implementing its corrective action plan. Thereafter, the Office of the Auditor General would conduct a 2nd follow-up review to provide an appropriate recommendation in accordance with 12 N.N.C. Section 9 (B) and (C).

OBJECTIVE AND SCOPE

The objective of this 2nd follow-up review is to determine whether the Four Corner Monument Tribal Park fully implemented its CAP based on a six-month review period of January 1, 2024, to June 30, 2024. Our methodology included inquiries and review of records.

SUMMARY

Of 17 outstanding corrective measures, the Four Corners Monument Tribal Park implemented 14 (82%) corrective measures, leaving 3 (18%) not fully implemented. See Exhibit A for the results of our 2nd follow-up review.

CONCLUSION

Although the Four Corners Monument Tribal Park did not implement all the corrective measures, the measures implemented allow for reasonable resolution of the audit findings. Therefore, the Office of the Auditor General does not recommend sanctions to be imposed on the Four Corners Monument Tribal Park.

We thank the Four Corners Monument Tribal Park for assisting in this 2nd follow-up review.

xc: W. Mike Halona, Executive Director
DIVISION OF NATURAL RESOURCES
Patrick Sandoval, Chief of Staff
OFFICE OF PRESIDENT/VICE PRESIDENT
Chrono

REVIEW RESULTS

Four Corner Monument Tribal Park Corrective Action Plan Implementation
 Review Period: January 1, 2024, to June 30, 2024

Audit Issues	Total # of Corrective Measures	# of Corrective Measures Implemented	# of Corrective Measures Not Implemented	Audit Issue Resolved?	Review Details
1. Four Corners Monument Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency.	6	6	0	Yes	Attachment A
2. Four Corners Monument Tribal Park needs to strengthen security controls to properly safeguard cash revenues.	11	8	3	Yes	
TOTAL:	17	14	3	2 - Yes 0 - No	

WE DEEM CORRECTIVE MEASURES: **Implemented** where the program provided sufficient and appropriate evidence to support all elements of the implementation; and **Not Implemented** where evidence did not support meaningful movement towards implementation, and/or where no evidence was provided.

<p>◆ 2024 STATUS</p>	<p>Four Corners Monument Tribal Park emergency action plan needs improvement to ensure the park is adequately prepared to respond to any potential emergency. RESOLVED</p>
<p>Although the last safety assessment was completed by the Navajo Nation Risk Management Safety Loss Control Program on September 29, 2020, the Four Corners Monument Tribal Park continues to collaborate with the Parks and Recreation Department Park Rangers for training on the Emergency Action Plan for the staff and vendors. In addition, the park staff has received other safety training as follows:</p> <ul style="list-style-type: none"> • 2 park staff received Wilderness First Aid • 7 park staff received Safety and Mock training for Active Shooter • 6 park staff received Navajo Occupational Safety and Health Administration training • 2 park staff received CPR/AED/First Aid <p>Further, the 2024 Emergency Action Plan which was last updated on March 4, 2024, was expanded to include the following:</p> <ul style="list-style-type: none"> • Designated Responsible Officials were updated with current park staff. • Emergency contact information i.e. hospital, fire department and police department were updated with phone numbers. • Fire extinguishers and first aid kits were added to evacuation routes for the fee collection booth. • Navajo Park Rangers and Resource Enforcement were added as emergency responders. • Instructions for Shelter in Place were included. • Expanded on reporting of emergency occurrences such as power loss, road rage, workplace violence and active shooter. • Bomb threat checklist form was revised. • Information on microbursts, road rage, workplace violence, suspicious mail/package and abduction/missing child was added. • Current Park staff were listed as part of critical operations. <p>Lastly, the following activities are still work in progress by the Park:</p> <ul style="list-style-type: none"> • In conjunction with the Parks and Recreation Department, the Park will be hiring a contractor to pave the parking area. In the meantime, the Park security guard assists with traffic control. • In conjunction with American Conservation Experience of Flagstaff, Arizona, a safety assessment of the hiking trails was completed in April 2023. • Guidelines for COVID-19 or other infectious diseases still needs to be fully addressed with the assistance of the Park Rangers. <p>Overall, the Park has provided reasonable assurance trainings are conducted on the emergency action plan for all park staff for ongoing safety awareness and management of emergency situations. Therefore, the finding is deemed resolved.</p>	

<p>◆ 2024 STATUS</p>	<p>Four Corners Monument Tribal Park needs to strengthen security controls to properly safeguard cash revenues. RESOLVED</p>
<p>In the initial audit, the Four Corners Monument Tribal Park did not have electricity but as of this review, the Park has obtained electricity to the administrative office and fee booth. With the electrical services, the Park is using a credit card machine to collect hiking, vendor and entrance fees and this allows for less cash to be maintained on park premises.</p> <p>The Park obtained a quote as of July 2024 to install a security system within the administrative building and fee booth. However, since the monument plaza area does not currently have electricity the Park is considering other alternatives. Until a security system is installed, the Park is implementing the following compensating security controls:</p> <ul style="list-style-type: none"> • Develop a Security Camera Use policy and procedures for use at security camera locations. • Install a safe in the fee collection booth for fees collected by the fee collectors. The Delegated Park Manager is the only individual who has access to the combination of the safe and changes the combination every three months. • Fee booth has a sign with restricted access and the fee collectors must keep the door locked at all times. All individuals who enter and exit the booth must sign in and out. • Affirmation of Inventory Sheet is used to document park property such as keys signed out and returned by the staff if employment is terminated. • Security personnel is on the park premises five days a week to oversee hikers, patrol monument plaza, observe visitors, and monitor park premises. • Park Rangers provide additional patrol of the park premises for safety and protection for staff and visitors. • Background checks are completed for the park staff. <p>Overall, the Park provides reasonable assurance cash revenues are safeguarded as revenue collections are primarily with credit card sales resulting in less cash/currency on park premises. Therefore, the finding has been reasonably resolved.</p>	