

U.S. Army Corps of Engineers

RECREATION USE FEE COLLECTION PROGRAM, INTERNAL CONTROL/QUALITY ASSURANCE (QA) CHECKLIST

For use of this form, see AR 11-2, ER 1130-2-550 and EP 1130-2-550; the proponent agency is CECW-CO.

1. DISTRICT	2. PROJECT
3. PERIOD REVIEWED FROM DATE	4. PERIOD REVIEWED TO DATE

INSTRUCTIONS

1. The following questions are used for the managers' internal control program (*MICP*), command reviews, functional staff reviews, or other local internal control reviews to establish and maintain effective internal controls, assess areas of risk, identify and correct weaknesses in those controls, and keep superiors informed.
2. This checklist is broken down into three sections: manager, operations project manager, and district natural resource management (NRM) chief. the questions are not listed in order of priority and additional data on program performance may be obtained from other reports/sources.
3. answers must be based on the actual testing of key internal controls (*for example, document analysis, direct observation, sampling, or simulation*). answers should indicate that key internal controls are in place, being used as intended, and are effective in achieving their purpose. answers which indicate deficiencies must be explained and corrective actions taken. whether the weakness is serious enough to be considered material and reported to the next level of command is a management judgement that must be made based on the criteria outlined in paragraphs 2-7C and 2-7D in AR 11-2 managers' internal control program.

SECTION I - MANAGER

QUESTION	(1) SELECT ONE			(2) REMARKS <i>(If "Not Met" Explain Why or Corrective Actions)</i>
	(a) MET	(b) NOT MET	(c) N/A	
1. DO RECREATION FEE CASHIERS (<i>RFCs</i>), ALTERNATE RECREATION FEE CASHIERS (<i>ARFCs</i>), AND ALL AUTHORIZED COLLECTORS (<i>ACs</i>) HAVE APPOINTMENT LETTERS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. ARE THE RFC, ARFC, AND AC APPOINTMENT LETTERS CURRENT?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. INSPECTIONS:				
a. Did the RFC/ARFC visit each gate house a minimum of once per week?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date of last inspection
b. Were fee collection contract (<i>FCC</i>) reviews of use fee collection registers and records conducted in accordance with the contract's quality assurance surveillance plan?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date of last inspection
4. AUDITS:				
a. Were random audits of all authorized collectors, including contract gate attendant (<i>CGAs</i>), volunteer fee collector (<i>VFCs</i>) and <i>FCC(s)</i> conducted at least once every five (5) years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date of last audit
b. Were quarterly audits of the <i>AC(s)</i> , gate <i>CGA(s)</i> , <i>VFC(s)</i> and <i>FCC(s)</i> conducted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date of last audit
c. Were semi-annual audits of the RFC and ARFC conducted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date of last audit
d. Was an annual audit of historic park visitation data and dollar fee collections performed and a report of findings forwarded to the district chief, operations division?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Date of last audit
5. ARE ALL <i>CGA(s)</i> , <i>VFC(s)</i> AND <i>FCC(s)</i> BONDED?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

QUESTION	(1) SELECT ONE			(2) REMARKS (If "Not Met" Explain Why or Corrective Actions)
	(a) MET	(b) NOT MET	(c) N/A	
6. ARE ALL CGA(s), VFC(s) AND FCC(s) BONDS CURRENT?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. HAVE ALL THOSE RESPONSIBLE FOR RECREATION USE FEE COLLECTION AND OVERSIGHT RECEIVED THE REQUIRED AUTHORIZED COLLECTORS TRAINING?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. HAS THE AUTHORIZED COLLECTORS TRAINING TRACKING SHEET (ENG FORM 6070) BEEN UPDATED TO REFLECT DATES OF TRAINING, NUMBER TRAINED, AND THE METHOD OF TRAINING (classroom, desk side brief, electronic briefing slides)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. IS THE KEY CONTROL OFFICER A SEPARATE INDIVIDUAL THAN THOSE ASSIGNED TO PERFORM DUTIES AS A RFC, ARFC OR AC?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
10. IS THE MASTER KEY CONTROL LIST CURRENT?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
11. IS ACCOUNTABLE FEE PROPERTY ISSUED TO AUTHORIZED PERSONS ONLY?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
12. IS ACCOUNTABLE FEE PROPERTY ISSUED USING A DA FORM 410 OR OTHER APPROPRIATE RECEIPT?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
13. IS ANY ACCOUNTABLE FEE PROPERTY BEING SHARED?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
14. IS ALL ACCOUNTABLE PROPERTY (issued and unissued) PROPERLY SECURED?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
15. ARE HONOR VAULT COLLECTIONS BEING COUNTED AND VERIFIED IN THE PRESENCE OF AT LEAST TWO (2) AUTHORIZED PERSONS, AT LEAST ONE OF WHICH IS A GOVERNMENT EMPLOYEE?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
16. ARE SAFES PROPERLY RATED AND ACCESSIBLE TO ONLY AUTHORIZED PERSONS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
17. ARE LOCKING MONEY BAGS BEING USED TO TRANSPORT FUNDS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18. DO ALL HONOR VAULTS UTILIZE A DOUBLE KEY LOCK ACCESS / INSERT BOX?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19. ARE CONTROLS IN PLACE TO ENSURE NO ONE HAS ACCESS TO BOTH KEYS FOR THE DOUBLE KEY LOCK ACCESS / INSERT BOX?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20. ARE RANDOM INSPECTIONS OF HONOR VAULTS BEING CONDUCTED AT LEAST ONCE EVERY FIVE (5) YEARS TO ENSURE A DOUBLE BOX / LOCK SYSTEM IS IN PLACE AND NO ONE PERSON HAS KEYS TO BOTH REMOVE AND OPEN THE INSERT?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DATE OF LAST AUDIT
21. IS THE RFC / ARFC USING THE APPROPRIATE APPROVED SWD ACCOUNTABLE FEE PROPERTY AND USE FEE TRACKING SPREADSHEETS TO ENSURE ACCOUNTABILITY?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22. ARE THE APPROPRIATE APPROVED AUDIT FORMS BEING USED TO CONDUCT REVIEWS OF ALL AUTHORIZED COLLECTORS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
23. ARE ALL DISCREPANCIES DOCUMENTED AND NECESSARY CORRECTIVE ACTIONS TAKEN AND REPORTED TO THE OPERATIONS PROJECT MANAGER AND DISTRICT NRM CHIEF?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24. REMARKS/SUMMARY				
25a. MANAGER'S NAME		b. DATE		c. MANAGER'S SIGNATURE
26a. INTERNAL CONTROL/QA REVIEWER'S NAME		b. DATE		c. INTERNAL CONTROL/QA REVIEWER'S SIGNATURE

SECTION II - OPERATIONS PROJECT MANAGER

QUESTION	a. SELECT ONE			b. REMARKS <i>(If "Not Met" Explain Why or Corrective Actions)</i>
	(1) MET	(2) NOT MET	(3) N/A	
1. HAS MANAGEMENT CONDUCTED RFC / ARFC AUDITS IN THE LAST 6 MONTHS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. ARE QUARTERLY AUDITS OF ALL AC(s), CGA(s), VFC(s) AND FCC(s) BEING CONDUCTED ON A QUARTERLY BASIS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. HAS MANAGEMENT CONDUCTED A REVIEW WITHIN THE LAST 12 MONTHS OF FEE COLLECTION REVENUE AND COMPARED IT TO HISTORICAL AVERAGES?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. HAS MANAGEMENT CONDUCTED AN AUDIT OF THE RECREATION FEE PROGRAM TO INCLUDE DAY USE / CAMPING FEE VAULTS, GATE ATTENDANTS, VOLUNTEERS AND NRRS COLLECTIONS WITHIN THE LAST 12 MONTHS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. WERE DISCREPANCIES FROM ANY AUDIT DOCUMENTED AND REPORTED BY MANAGEMENT ALONG WITH A CORRECTIVE ACTION PLAN?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. WERE DISCREPANCIES AND CORRECTIVE ACTION PLANS REPORTED TO THE DISTRICT CHIEF, OPERATIONS DIVISION?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. DO MANAGERS FOLLOW UP ON AUDIT FINDINGS, NOTED DISCREPANCIES AND CORRECTIVE ACTION PLANS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. HAS THE OPERATIONS PROJECT MANAGER REVIEWED ANY ITEMS MARKED "NOT MET" UNDER THE MANAGER SECTION?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. REMARKS/SUMMARY				
10a. OPERATIONS PROJECT MANAGER'S NAME	b. DATE		c. OPERATIONS PROJECT MANAGER'S SIGNATURE	
11a. INTERNAL CONTROL/QA REVIEWER'S NAME	b. DATE		c. INTERNAL CONTROL/QA REVIEWER'S SIGNATURE	

