

 <p>US Army Corps of Engineers®</p>	<p>Project Operations USACE Recreation Use Fee Program Standard Operating Procedure</p>	
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1.0 PURPOSE

This standard operating procedure (SOP) establishes policy and provides guidance to assist USACE Divisions and District in formulating, implementing and managing USACE Recreation Use Fee Program policy and procedures that establish accounting measures, control, and responsibilities for administering the Recreation Use Fee Program.

2.0 APPLICABILITY

This SOP applies to all organizational elements of the Headquarters, Divisions and Districts.

3.0 DISTRIBUTION STATEMENT

Approved for public release; distribution is unlimited.

4.0 REFERENCES

- DoD 7000.14-R, Department of Defense Financial Management Regulation, Volume 5, Chapter 3, Keeping and Safeguarding Public Funds, September 2012.
- AR 11-2, Managers' Internal Control Program, 4 January 2010, Rapid Action Revision (RAR), 26 March 2012.
- AR 25-400-2, Army Record of Information Management System (ARIMS), 20 October 2007.
- AR 190-51, Security of Unclassified Army Property (Sensitive and Nonsensitive), Appendix D, Keys, Locks, Locking Devices (including Hasps and Chains), and Protective Seals, 30 September 1993.
- ER 37-1-30, Financial Administration – Accounting and Reporting, Chapter 5, Accounts Receivable and Collections, Change 12, 30 June 2014.
- ER 1130-2-500, Partners and Support (Work Management Policies), Chapter 10, The Corps of Engineers Volunteer Program, 13 March 2013.
- ER 1130-2-550, Recreation Operations and Maintenance Policies, Chapter 9, Recreation Use Fees, Change 3, 15 August 2002.
- EP 1130-2-550, Recreation Operations and Maintenance Guidance and Procedures, Chapter 9, Recreation Use Fees, Change 3, 15 August 2002.
- National Recreation Reservation Service (NRRS) Operating Procedures Manual, 2014.
- CECW-ON, Recreation Policy Letter 98-04 – Bonding of Fee Collectors, 1 May 1998.
- CEFC-FD, SOP No. UFC-03, Standing Operating Procedure, Collection/Deposit Procedures, 16 Dec 2011
- QMS 140, USACE QMS Quality Records and Records Management, 22 Jan 2008.

5.0 DEFINITIONS AND ABBREVIATIONS

5.a AC – Authorized Collector. Government employees authorized to collect government receipts/monies on behalf of the federal government whereby all collections shall be turned over to the RFC/ARFC.Term

5.b Accountable Fee Property – Accountable forms used to collect user fees (ENG FORM 4839B-2, ENG FORM 4457)

5.c ARFC – Alternate Recreation Fee Cashier. Government employees designated to serve as the RFC in the absence of the regular RFC.

5.d Audit – Internal review conducted by Operations Division personnel to ensure proper handling and accountability of all accountable fee property and use fees.

5.e Authorized Persons – Government and non-government personnel authorized to count and verify federal funds, including RFC, ARFC, AC, CGA, VFC, and FCC.

5.f CEFMS – USACE Financial Management System.

5.g CGA – Contract Gate Attendant. Government contractor authorized to collect government receipts/monies on behalf of the federal government and properly remit to the USACE authorized F&A office, deliver funds to the RFC/ARFC, or transfer funds for collection to the FCC.

5.h CV – Collection Voucher.

5.i FAO – Finance and Accounting Officer.

5.j FCC – Fee Collection Contract. Contract which authorizes non-government employees to collect government receipts/monies on behalf of the federal government from CGAs and honor collection systems, for direct remittance to the RFC/ARFC, USACE Finance Center or NRRS Lockbox.

5.k Key Internal Controls – Controls that are absolutely essential for ensuring that key processes operate as intended and that resources are safeguarded from fraud, waste and misuse.

5.l NRRS – National Recreation Reservation Service.

5.m OPM – Operations Project Manager.

5.n RFC – Recreation Fee Cashier. Government employee designated to collect and receive government receipts/monies from rangers and contract/volunteer fee collectors, for the proper disposition of monies so received.

5.o ROV – Receiving Office Voucher.

5.p SOP – Standard Operating Procedure.

5.q UFC – USACE Finance Center.

5.r USACE – United States Army Corps of Engineers.

5.s VFC – Volunteer Fee Collector. Volunteer authorized to collect government receipts/monies on behalf of the federal government and properly remit to the USACE authorized F&A office, deliver funds to the RFC/ARFC, or transfer funds for collection to the FCC.

6.0 RESPONSIBILITIES

6.a. Operations Project Manager (OPM) and Manager. The OPM and Manager shall be responsible for the implementation of this guidance, including ensuring all training, inspections and audits are conducted in accordance with this guidance, all discrepancies are documented and necessary corrective actions are taken, and reported to District NRM Chief, Operations Division. The OPM may designate representatives as needed.

6.b. Government Fee Collectors. The Recreation Fee Cashier (RFC), Alternate Recreation Fee Cashiers (ARFC), and Authorized Collector (AC) shall be designated in writing by the Finance and Accounting Officer (FAO). Records of the appointments or designations shall be kept current at the project office. RFCs and ARFCs shall:

- (1) Receive collections on behalf of the Government for transmittal to the United States Army Corps of Engineers (USACE) Finance Center or National Recreation Reservation Service (NRRS) in accordance with NRRS and USACE Finance Center operating procedures.
- (2) In accordance with ER 37-1-30, Chapter 5, Accounts Receivable and Collections, ensure fee collections are remitted no less than once a week, or at any time the amount collected reaches or exceeds \$5,000.
- (3) Endorse each negotiable instrument immediately upon receipt in accordance with Paragraph 7.b., Transmittals of Collections.
- (4) Secure collections which have not been transmitted to the USACE Finance Center or NRRS.
- (5) Maintain necessary documentation to show accountability of all use fee collections.
- (6) Record all accountable fee property and use fee collection/remittance documentation on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) for audit purposes.
- (7) Track fees from initial collection through the remittance process until the fees are deposited with the US Treasury. The RFC shall also correct errors and verify deposits have reconciled, and record evidence that the funds were deposited to the Treasury, whether remitted through CEFMS or the NRRS.
- (8) Fees that do not make it to the lockbox or the Treasury that were sent by any means and are considered “Uncontrollably Lost” or are showing “Partially Reconciled” can be reconciled by contacting the Recreation One Stop Program Management Office (RPMO). The RPMO will provide assistance in reconciling the deposit. Cashier’s Checks and Money Orders shall have stop payment requests paid by local lake funds and the checks are to be reissued for deposit. Collection of personal checks that were “Uncontrollably Lost” shall be at the guidance of the RPMO, District POC and Manager.

6.c. Non-Government Fee Collectors. Contract Gate Attendants (CGAs), Volunteer Fee Collectors (VFCs) and Fee Collection Contract (FCC) collectors are held accountable to the RFC and are guided by this SOP and referenced documentation. All CGAs, VFCs and FCC collectors may be authorized to collect and remit fees per the requirements of their contract or volunteer agreement in accordance with this SOP.

6.d. Key Control Custodian. An authorized person shall be designated Key Control Custodian in accordance with IAW AR 190-51. Lost keys shall be reported immediately to the RFC/ARFC and Manager. A master list of issued keys shall be maintained by the Manager and available for audit.

(1) At locations with honor vaults AND at least three permanent employees, the Key Control Custodian may not be the RFC/ARFC. Keys required to remove the Honor Vault insert box shall be checked out to the appropriate authorized persons only (i.e., RFC/ARFC, AC, CGA, VFC, FCC collector). Keys may also be issued to alternate personnel authorized to perform these duties when the primary is not available. Keys may not be duplicated or shared with non-authorized personnel.

(2) At field locations with honor vaults AND less than three permanent employees, the OPM shall implement an auditable process to ensure the accountability of funds collected at the honor vaults.

(3) At locations without honor vaults, it is recommended the Key Control Custodian not be assigned any Use Fee Program duties.

6.e. Accountable Fee Property. All accountable fee property shall be received, accepted, and assigned only by authorized personnel, using a DA FORM 410 or other appropriate receipt. Accountable fee property includes Day Use Annual Pass year stickers (ENG FORM 4839B-2), America the Beautiful Interagency Passes (Each ATB Pass has a serial number on the pass that must be recorded on ENG Form 4457 upon issuance of a pass) and User Fee Permit Book and Permits (ENG FORM 4457). The responsible government employee shall secure all accountable fee property in a safe or locked compartment inside a safe, accessible only by the responsible employee, until assigned to an Authorized Collector (AC), Contract Gate Attendant (CGA), Volunteer Fee Collector (VFC) or Fee Collection Contract (FCC) collector. The receipt, acceptance, and assignment of all accountable fee property shall be documented on the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. All form numbers listed in this section are subject to change.

6.f. Receipts. A receipt shall be used to transfer all accountable fee property and government funds (Use Fees) between a RFC, ARFC, AC, CGA, VFC and FCC. All accountable fee property and government funds (Use Fees) shall be verified before they are transferred from one person to another. Funds and property shall only be transferred after both persons agree to the amount and property being transferred. Both persons shall sign the receipt and retain a copy of the transfer receipt and they will furnish a copy to the RFC for tracking documentation. Under no circumstances shall accountable property or government funds (Use fees) be received, accepted, assigned or transferred without a receipt. Receipts shall show the accountable fee property (Permit, Pass, serial numbers, etc.), use fee amounts being transferred, and the names of all persons involved. The exception is the Self-Deposit Day User Fee and Camping User Permit envelopes which may be provided without restriction (free for the taking) at authorized honor vault locations.

6.g. User Fee Permit Book, America the Beautiful Interagency Passes (ATB) and USACE Annual Day Use Pass. User Fee Permit Books (ENG FORM 4457), America the Beautiful Interagency Passes (Each ATB Pass has a serial number on the pass that must be recorded on ENG Form 4457 upon issuance of a pass) and USACE Day Use Annual Pass yearly sticker books (ENG FORM 4839B-2) once issued may not be shared. Only the authorized person receiving the User Fee Permit books, USACE Annual Pass yearly sticker books (ENG FORM 4839B-2) and ATB Passes using a DA FORM

410 or other appropriate receipt may issue permits for the sale of USACE Annual Passes and sale/issuance of ATB Passes. User Fee Permit Book (ENG FORM 4457), USACE Annual Day Use Pass yearly sticker books (ENG FORM 4839B-2), and all ATB Passes are accountable and all sales/issuance are accountable and must be documented and accounted for as outline in this operating procedure. All form numbers listed in this section are subject to change.

6.h. Personal Change Fund. Use fees shall be kept secure and accountable at all times. Use fees shall not be commingled with private funds or other use fees collected under separate gate attendant/volunteer/fee collection contracts except for a specified amount of personal funds for use in making change (personal change fund) as needed during use fee collection duties as specified in their respective fee collection contract.

7.0 PROCEDURE

7.a. Collections and Accountable Fee Property. Use fees shall be collected using authorized use fee collection methods. Authorized use fee collection methods are: National Recreation Reservation Service (NRRS), approved Cash Registers, User Fee Permits (ENG FORM 4457), USACE Annual Passes, ATB Passes, and Honor Vaults. All form numbers listed in this section are subject to change.

(1) NRRS. The NRRS Field Reservation Program may be used to accept and process local recreation use fees for camping, day use, special use, special facility use fees and permits, and process future reservations for camping and group facilities in participating NRRS recreation areas. Authorized Collectors at sites participating in the NRRS and using the NRRS Field Reservation Program shall follow the collection procedures in accordance with current NRRS operating procedures. In addition, all NRRS permits/receipts must be printed on two-part receipt type paper or two copies printed to provide the customer a copy and to provide the RFC an audit copy.

Access to the NRRS Field Reservation Program shall be restricted to authorized users (e.g., park rangers, contract gate attendants, bonded volunteers) with assigned passwords and security rights. Credit Cards are also accepted through the NRRS Field Reservation Program. When a credit card is processed, the customer must sign the signature block on the receipt. NRRS remittance documents shall be prepared, remitted, and reviewed using current NRRS operating procedures. Remittance documents shall be thoroughly reviewed by the authorized user prior to approval. Any modifications required must be completed and documented prior to approval. A minimum of two copies of the approved remittance document shall be printed to provide copies to the AC or FCC collector and RFC/ARFC.

The authorized user shall also be required to print detailed remittance summary reports, including available credit card reports, permit receipt reports, and voided payments reports, etc. for each remittance document to be included as part of the RFC's records. The authorized user shall submit all NRRS receipts, credit card receipts, vouchers, and permits to the RFC/ARFC or FCC.

The RFC shall record NRRS remittances on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. All form numbers listed in this section are subject to change.

(2) Cash Registers. Cash registers may be used to accept and process local recreation use fees and can be a fast and efficient method to help ease visitor congestion problems and promptly admit users into highly visited day use fee areas. Several different models of programmable cash registers are available. Cash registers shall maintain two tapes; one for the customer receipts and the other shall be used to record all transactions, customer receipts and remittances.

At the end of each fee collectors (AC, CGA, VFC) shift, the fee collector shall run the journal tape and balance with funds on hand. These fees shall be remitted in the appropriate manner specified in the operator contract. Fees collected using the cash register in NRRS recreation areas must be input through NRRS Field Reservation Program as a Point of Sale (POS) item.

(3) User Fee Permits (ENG FORM 4457). User Fee Permit Books (ENG FORM 4457) shall be issued to the AC, CGA, or VFC by the RFC/ARFC with a DA FORM 410 or other appropriate receipt. The User Fee Permits (ENG FORM 4457) may be used to collect recreation use fees and shall be used when other forms of use fee collections methods are not available. Permits shall be completed by the AC, CGA, or VFC with the User Copy given to the customer. The Fiscal Copy and associated monies shall be turned over to the RFC/ARFC or FCC collector each time fees are collected. The Ranger Copy shall remain in the book until the book is completed and turned in to the RFC. The RFC/ARFC or FCC collector verifies that all permits listed are present, filled out correctly, and dollar amounts match those listed on each recreation area remittance. Issued permits are reviewed to ensure correct listing by type (camping, annual pass, America the Beautiful Passes, day use group pavilion, etc.). The RFC/ARFC or FCC collector shall issue a receipt to the AC, CGA, or VFC upon collection, retain a personal copy, and furnish a copy to the RFC. Upon receipt, the RFC confirms totals and permit numbering series, then logs the information on the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069). Both the User and Fiscal copies are required to void User Permits. The RFC reviews and validates all voids. Fiscal copies, voids, and completed books/permits shall be maintained at the Project Office. All form numbers listed in this section are subject to change.

Partially used User Fee Permit Books may be reissued. If not reissued, all User Fee Permits that are not sold or voided from a partially used User Fee Book shall be voided. All full User Fee Permit Books returned or collected shall be reissued by the RFC and properly documented. Fees collected in NRRS recreation areas using the ENG FORM 4457 forms shall be remitted through the NRRS Field Reservation Program as a Point of Sale (POS) item. Fees collected in non-NRRS recreation areas using the ENG FORM 4457 forms shall be remitted to the USACE Finance Center. ENG FORM 4457 Permit Books, permits, and permit issue and remittance documentation shall be recorded on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. ENG FORM 4457 Permits shall be inventoried during routine audits using a standardized audit form and reconciled with the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. See Paragraph 8.b., Audits. All form numbers listed in this section are subject to change.

(4) USACE Annual Day Use Passes. At the discretion of the Manager, USACE Annual Day Use Passes including the hang tag, month stickers, and accountable year stickers (ENG FORM 4839B-2) may be issued to authorized persons (i.e., AC, CGA, and VFC) with a DA FORM 410 or other appropriate receipt. USACE Annual Day Use Passes shall be available to the public only at Project Offices or other authorized locations. Authorized persons may utilize any authorized use fee collection method for the sale of USACE Annual Day Use Passes, i.e., NRRS Field Reservation Program or Cash Register. The issuance and sale of the USACE Annual Day Use Pass to the public shall comply with ER 1130-2-550 and EP 1130-2-550. All form numbers listed in this section are subject to change.

USACE Annual Day Use Pass issuance and remittance documentation shall be recorded on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. In addition, USACE Annual Day Use Passes shall be inventoried during routine audits using a standardized audit form and reconciled with the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets

(ENG FORMS 6066, 6067, 6068 and 6069) to validate accountability. See Paragraph 8.b., Audits. All form numbers listed in this section are subject to change.

Whenever a new USACE Annual Day Use Pass (year sticker) is sold, the issuing person is required to complete the corresponding receipt inside the yearly sticker book. A copy of this receipt shall be given to the purchaser if an authorized collection method is not being used to produce a customer receipt to show the sale and receipt of the pass. Since the USACE Annual Day Use Pass books have three receipt copies for each sticker, use of the ENG FORM 4457 Use Fee Permits is not required when selling these passes and one of the USACE Annual Day Use Pass receipts shall be used as the receipt record. All form numbers listed in this section are subject to change.

When USACE Annual Day Use Pass funds are remitted, the remittance copy of the receipt for each USACE Annual Day Use Pass sold shall be collected and included with the remittance. Partially used Annual Day Use Pass books shall be re-issued as needed to other authorized persons. USACE Annual Day Use Passes that are not sold during the year of issue shall be documented as unsold on the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability and stored on site for a minimum of six (6) years and 3 months for future audit purposes. All form numbers listed in this section are subject to change.

(5) ATB Passes (includes but is not limited to ATB Annual, Senior, Access, Military, Volunteer, and Every Kid in The Park). At the discretion of the Manager, ATB Passes including the hang tag and accountable ATB Passes (each pass has a serial number that when sold must be recorded on ENG FORM 4457) may be issued to authorized persons (i.e., AC, CGA, and VFC) with a DA FORM 410 or other appropriate receipt. ATB Passes shall be available to the public only at Project Offices or other authorized locations. Authorized persons may utilize any authorized use fee collection method for the sale or issuance of ATB Passes, i.e., NRRS Field Reservation Program or Cash Register. The issuance and sale of the ATB Passes to the public shall comply with ER 1130-2-550 and EP 1130-2-550. All form numbers listed in this section are subject to change. Only ATB Senior and Annual Passes have a customer cost associated with their issuance. Access, Volunteer, Military and Every Kid in the Park Passes are free and issued to the customer once qualifications are verified.

ATB Pass issuance and remittance documentation shall be recorded on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. In addition, ATB Passes shall be inventoried during routine audits using a standardized audit form and reconciled with the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to validate accountability. See Paragraph 8.b., Audits. All form numbers listed in this section are subject to change.

Whenever a new ATB Pass is sold or issued, the issuing person is required to complete ENG FORM 4457 and write the serial number located on the ATB pass being sold or issued on the ENG FORM 4457. A copy of this receipt shall be given to the purchaser if an authorized collection method is not being used to produce a customer receipt to show the sale and receipt of the pass. All form numbers listed in this section are subject to change.

When ATB Pass funds are remitted, the remittance copy of the receipt for each ATB Pass sold or issued shall be collected and included with the remittance. ATB Passes that are not sold or issued during the year of issue shall be documented as unsold/unissued on the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability and stored on site for a minimum of six (6) years and 3 months for future audit purposes. All form numbers listed in this section are subject to

change. All form numbers listed in this section are subject to change. (Only ATB Senior and Annual Passes have a customer cost associated with their issuance. Access, Military, Volunteer and Every Kid in the Park are free and issued to the customer once qualifications are verified.)

(6) Honor Vaults/Automated Pay Stations. Honor Vaults using Self-Deposit Day User and Camping User Permit envelopes and/or Automated Pay Stations may be utilized in all fee areas to collect fees. Honor Vaults and/or Automated Pay Stations shall be double box/double lock systems with one key to remove the insert box and a separate key to gain access to the contents of the insert box. Combination locks shall not be used. See Paragraph 10.c., Self-Deposit Honor Vaults, for recommended vault specifications.

(a) Honor Vault Key Control. The key required to gain access to the contents of the insert shall be issued to only authorized persons who are NOT issued a key that removes the insert box from the honor vault. Under no circumstances shall one individual possess or have access to the keys to both open and remove an insert box.

(b) Inserts. Authorized personnel shall pull honor vault inserts and replace them with empty insert boxes. The inserts that have been removed shall be transported to the Project/Area Office within the interior of a vehicle, or secured in the back of a vehicle. The vehicle will follow a varying pick-up schedule and will vary collection routes, which is coordinated with the Project/Area Office. The inserts shall be given to an authorized person, or placed in a lockable area inside the Project/Area Office which has controlled access. A local (numbering) system should be developed and implemented so that all inserts may be tracked and accounted for at any time.

(c) Collections. Insert boxes shall be opened, and contents accounted for by an authorized government employee and another authorized person. One person must be an appointed government employee, and the other person must be a government employee or an authorized non-government employee. The insert box shall be opened and the contents shall be counted and verified by both parties. After both parties have confirmed the amount and funds were properly transferred to the RFC/ARFC, the RFC/ARFC is then responsible for safeguarding the funds. If accountability and transfer are not done immediately, the unopened honor box insert must be secured by the insert box collector in a safe, secure room, or secure locker/cabinet, assigned to the insert box collector, until such time as an accounting can be made by both the collector and the RFC/ARFC.

For projects or area offices with only one government employee authorized to receive government collections and no AC/CGA/VFC/FCC available to have dual accounting of collections, arrangements shall be made for an authorized person from another project or area office to count the monies with the local authorized person in accordance with this SOP requiring two persons to count and confirm collections.

At the discretion of the Manager, locked inserts from double locked boxes may be delivered by authorized collectors to the RFC or ARFC at the Project Office and processed in accordance with this SOP.

Honor Vault Automated Pay Station collections and remittance documentation shall be recorded on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. Self-Deposit Day User and Camping User Permit envelopes that have the customer's name or vehicle license plate number written on them should be properly destroyed by shredding or incineration. All form numbers listed in this section are subject to change.

7.b. Transmittal of Collections. All Use Fee collections shall be transmitted through one of two systems: NRRS Field Reservation Program or CEFMS/USACE Finance Center. Cash shall not be remitted/mailed. It is recommended that language be added to bids for the Contract Gate Attendants and Fee Collection Contract collectors requiring the contractor to purchase/provide their own money orders/certified checks for all cash collections and remittances.

(1) Remitting Fee Collections. In accordance with ER 37-1-30, Chapter 5, fee collectors shall make bank deposits no less than once a week, or at any time the amount collected reaches or exceeds \$5,000. In the event CEFMS is unavailable and recording the remittance of fees transaction is not possible at the same time of the deposit (i.e. year-end closing/database issues), fee collectors should notify the District Finance & Accounting Office and have them assist with the remittance transaction (i.e. provide a CEFMS password, notify them when the database issue is resolved) so the remittance can be recorded in CEFMS and mailed to the USACE Finance Center as soon as possible. This requirement pertains to each authorized collector.

Remittances shall be mailed from either inside U.S. Post Office facilities or from the Project Office Monday through Friday, during normal business hours. Remittances shall not be placed in drop boxes located outside of U.S. Post Offices at any time. Remittances placed in the Project Office mail box for pickup shall be placed in the mail box prior to the scheduled postal pickup for that day and monitored to verify pickup was made. If pickup is not made before the office closes, the remittance shall be removed from the mail box, stored in a secure location (safe), and mailed the following business day. Remittances shall not be left overnight in the Project Office mail box. If no cash or personal check collections have been made, a remittance is not required (i.e., credit card only or blank collection remittances are not required).

(2) NRRS. In accordance with the NRRS Operating Procedures, collections for those recreation areas that are participating in the NRRS shall be sent to the NRRS Lockbox. NRRS fund instruments shall be made payable or stamped on the "Payable To" line "NRRS" or "National Recreation Reservation Service" and stamped on the back "For Credit to the US Treasury". The NRRS Park ID and Deposit ID should be written on the lower left corner or "Memo" line of all personal checks, Traveler's Checks, money orders, and cashier's checks.

Cashier's check/money order, personal checks and Deposit Summary Report (DSR) shall be placed in an envelope ready to be mailed to the NRRS lock box. At the discretion of the Manager, this envelope can be mailed directly to the NRRS lock box or it can be submitted to the Project/Area Office for submittal to the NRRS lockbox. A copy of the DSR, cashier's check/money order, original receipts and log of personnel checks shall be submitted to the RFC within one week of remitting the monies.

At the discretion of the OPM or Manager, the envelope containing all of the required items for the NRRS lock box shall be taken to the Project/Area Office by the gate attendant, Park Ranger or other authorized personnel who shall sign a log or a receipt for the envelope and then transport it to the Project/Area Office. It is strongly recommended that a locking money bag be used for this transfer if a Park Ranger or other authorized personnel is transporting the funds to the office. Upon arrival at the office, the envelope or locking money bag shall be given to the RFC or placed in a drop vault to which only the RFC has key-controlled access.

NRRS remittance documentation shall be recorded on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. All form numbers listed in this section are subject to change.

(3) CEFMS/USACE Finance Center. Funds not remitted through the NRRS Field Reservation Program shall be entered through CEFMS and remitted to the USACE Finance Center. CEFMS fund instruments shall be made payable or stamped on the “Payable To” line “F&A Officer, USACE, _____ District” and stamped on the back “For Deposit Only to Official Account of F&A Officer, USACE, _____ District.”

CEFMS remittance documentation shall be recorded on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. All form numbers listed in this section are subject to change.

The RFC/ARFC shall enter collection/remittance data in CEFMS. Before committing the collection data in CEFMS, a calculation tape should be run to ensure that the dollar amount agrees with the CEFMS Receiving Office Voucher (ROV).

Checks and money orders, along with the calculation tape, should be attached to the UFC-DISB-1 form and submitted to the UFC. All information requested on the UFC-DISB-1 form is required by the UFC.

The CEFMS ROV number should be written on the lower left corner or “Memo” line of all personal checks, Traveler’s Checks, money orders, and cashier’s checks. This shall aid the UFC in processing returned checks for non-sufficient funds in CEFMS.

(4) Money Orders and Cashier’s Checks. Project or Area Offices may use collections to purchase money orders or cashier’s checks to remit use fees. The funds expended must be replaced from project O&M, General funds, at the end of each accounting period (month) to ensure gross collections are remitted to the U.S. Treasury. If this option is selected, offices may use collections to purchase money orders or cashier’s checks to remit use fees. If this option is selected, use the following procedures:

- (a) Maintain a register for all money orders or cashier’s checks purchased during the month. The register should include the date purchased, money order or cashier’s check fee.
- (b) Remit net collections (gross collections minus money order or cashier check fees) to the USACE Finance Center. Indicate on the CEFMS Receiving Office Voucher (ROV) the money order or cashier’s check number. Record the difference between the gross and net collection amount on the worksheet.
- (c) Create a Purchase Request and Commitment (PR&C), Obligation and Receiving Report charging O&M General (96X3123) for the total amount of fees paid as indicated on the worksheet. The obligation number should be established with the project office’s seven-character organization code followed by a dash, then SRUFMOCC, (I.E.,K5ROLEO-SRUFMOCC).
- (d) Project Offices will create an ROV in CEFMS for the total amount recorded on the worksheet, citing 96X5007 as the collecting appropriation. Reference the month that the ROV covers on the description line, (i.e., money orders/cashier checks purchased for May, 2015 for SRUF cash collections).
- (e) The worksheet along with the ROV number will be sent to the USACE Finance Center monthly. The Finance Center will input the invoice in CEFMS based upon the work sheet. When the check is disbursed, the Finance Center will collect the check against the ROV, then certify and deposit funds into the appropriate appropriation.

Contract fee collectors will be responsible for converting all cash into a money order or cashier check. Therefore, the Gate Attendant or Fee Collection Contract bids should include the cost of remitting Use Fee collections, and the contract Performance Work Statement (PWS) should also indicate responsibility for this cost falls on the contractor. Reference above (4)(e)

7.c. Bonding.

(1) Prior to the contract start date, Contract Gate Attendants (CGAs), Volunteer Fee Collectors (VFCs), and Fee Collection Contract (FCC) collectors who will handle or collect Government Funds/Use Fees are required to be bonded and must purchase and provide the RFC with a copy of their Bond or provide an irrevocable letter of credit. The USACE policy for determining the amount of the bond or other authorized instrument is the greatest amount held at risk. Therefore, based on the requirement to deposit fees collected when they reach or exceed \$5,000, the amount of the bond or letter of credit should be a minimum of \$5,000 up to the maximum amount of use fees, from all collection sites, that the fee collector could have on hand at any given time (whichever is greater). The bond amount will be determined by the Manager for volunteers or as required in the Gate Attendant/Fee Collection Contract. Bond(s) for Gate Attendant or Fee Collection Contracts must cover all persons used to collect use fees.

(2) Bonds shall be maintained on file at the Project Office and reviewed prior to acceptance, to verify the following:

(a) Bonds shall be made payable to the U.S. Army Corps of Engineers, _____ District.

(b) Condition of the bond obligation covers the loss of Government Funds/Use Fees, collected by a Contract Gate Attendant (CGA), Fee Collection Contract (FCC) collector, or volunteer if stolen or embezzled by the CGA, FCC or volunteer. The bonds should also note that the contract gate attendant, fee collection contract collector or volunteer(s) are not a direct employee of the Government.

(c) Term of the bond is for a minimum of 60 days past the CGA's, FCC's or volunteer's contract/agreement effective date of termination.

(d) Condition in the bond requires the bonding company to notify the Corps of Engineers before the bond is modified, terminated or cancelled, prior to the original termination date.

(e) Government funds may be used to cover the cost of the security bonds for Volunteer Fee Collectors. Reference ER 1130-2-500, Chapter 10.

7.d. Fee Collection Contract (FCC).

(1) A FCC may be used to collect fees from Contract Gate Attendants (CGAs), Volunteer Fee Collectors (VFCs), Honor Vaults, Authorized Collectors (ACs), or the Project Office; prepare remittances; purchase Cashier's Checks; and remit funds to the NRRS or deliver them to the Project Office for remittance. Such contracts must meet or exceed minimum standards set forth in the "Frequency of Remittances" paragraph, below.

(2) Frequency of Remittances. In accordance with ER 37-1-30, Chapter 5, collections shall be remitted no less than once a week, or at any time the amount collected reaches or exceeds \$5,000. Collections and/or funds on hand may exceed the \$5,000 limit provided that the amount collected is less than the value of the bond required in Paragraph 7.c., Bonding, and that the entire amount collected is properly remitted during the same business day it is collected. Language reflecting these requirements should be included in all future contracts for these services. If no cash or personal check collections have been made, a remittance is not required (i.e., credit card only collection remittances are not required).

7.e. Contract Gate Attendant (CGA). Perhaps one of the most efficient, cost effective methods of collecting and remitting recreation use fees is by Contract Gate Attendant (CGA) and to have the CGA convert cash to Cashier's Checks, and personally deliver all monies and documentation to a designated person at the Project/Area Office according to an established schedule, as indicated in their contract. However, this requires that the Project/Area Office has adequate staff to handle the funds, the receiving office and banks must be within close enough proximity to the recreation areas so that cash can be converted to Cashier's Checks (or money orders in some circumstances) and the funds/ documentation can be delivered to the office in a timely, cost effective manner.

An alternate person must be available at the receiving office to accept and process the collections whenever the primary is unavailable. Such changes must be incorporated and detailed within the CGA contract. Projects/Areas with limited staff, multiple attendants, honor vaults or large physical size may not be able to routinely meet this schedule. Therefore, collections must be made more frequently (during the peak season), and the responsible office person must check and remit the funds quickly to meet the seven day limit.

(1) The CGA may be contracted to directly transmit funds to the NRRS Lockbox and furnish a copy of the transmittal to the RFC, depending on Project Office preference and contract specifications. NRRS transmittals must be tracked using the Fee Collections for National Recreation Reservation Service (NRRS) spreadsheet (ENG FORM 6068) or by running the NRRS Reconciliation Report a minimum of once per month. If a CGA is contracted to transmit remittances to the NRRS Lockbox, a Quality Assurance Surveillance Plan (QASP) needs to be included in the CGA's contract scope of work, which shall include written documentation tracking transmittal of all funds forwarded to the NRRS Lockbox. The specific schedule is established by the RFC. All form numbers listed in this section are subject to change.

(2) In non-NRRS recreation areas, collected funds must be transferred from the CGA to and verified by the RFC/ARFC for transmittal in CEFMS and remittance to the USACE Finance Center by the RFC/ARFC. CEFMS collections must be tracked using the Fee Collections for CEFMS spreadsheet (ENG FORM 6066). Note that significant accountability and control of the collections is lost with this method, and the RFC is ultimately responsible for tracking and accounting for all government funds until they are deposited with the U.S. Treasury. See Paragraph 6, Responsibilities. All form numbers listed in this section are subject to change.

7.f. Volunteer Fee Collector (VFC). Volunteers may be authorized to sell permits and collect fees from the public at campgrounds, day-use facilities, visitor centers, administration offices and other locations where fee collection is normally performed as a government function. The VFC may also be required to directly transmit funds to the NRRS Lockbox and furnish a copy of the transmittal to the RFC, depending on Project Office preference and Volunteer Agreement specifications.

The volunteer coordinator and RFC shall ensure that volunteers sign a statement on the volunteer agreement that states the person accepts the risk and liability of handling government funds. The volunteer coordinator shall also ensure that volunteers are properly trained and provided a security awareness briefing prior to assignment of fee collection responsibilities in accordance with ER 1130-2-550 and EP 1130-2-550, Chapter 9. Volunteer Fee Collectors must be bonded in accordance with Paragraph 7.c., Bonding.

7.g. Criminal Background Investigations. All persons handling Government monies or accessing the Government computer system, including CGAs, FCCs, and VFCs, shall be subject to and pass a criminal background investigation to establish their reliability, trustworthiness, conduct and character. Criminal background investigations should also be conducted on contract or volunteer fee collector team members (spouse, partner, etc.) who are living onsite and assist the designated authorized

collector in any way. The background investigation must be conducted either prior to the contractor's start date or as soon as possible after the contractor's report date.

7.h. Security Briefings. Security briefings shall be held with any new government personnel that plan to be involved with the Use Fee Program prior to that person's involvement with the program. A security briefing shall be conducted with the CGA, VFC, FCC, and any associated personnel during the pre-work conference or prior to new personnel involvement in the contract. The security briefing shall include, but is not limited to, the following subjects: Funds Security, Personnel Safety, Theft/Loss of Government Funds, Personal Responsibility, Reporting Procedures, Conflict of Interest, and Inspections/Audits. The briefings shall be conducted by the RFC or ARFC.

8.0 INSPECTIONS AND AUDITS

8.a. Inspections. All remittances shall be reviewed by the RFC/ARFC for adjustments to ensure proper authorization/justification. Any person who suspects or has evidence of wrongdoing in any aspect of the User Fee Program should advise the Manager and the OPM immediately so that an appropriate investigation may be initiated.

(1) Authorized Collectors (ACs), Contract Gate Attendants (CGAs), and Volunteer Fee Collectors (VFCs). Audits and inventories shall be conducted to ensure accountability of all accountable fee property and use fees in accordance with Paragraph 8.b., Audits.

(2) Fee Collection Contracts (FCCs). Reviews of use fee collection registers and associated records shall be conducted in accordance with the contract's Quality Assurance Surveillance Plan (QASP). These reviews include 100% inspection and periodic inspections.

(3) Honor Vaults. On a limited and random basis (but at least once every five (5) years), the RFC or the Key Control Officer (in possession of the fee insert box key) shall accompany or meet the authorized person who has a key to the outer shells of the self-deposit vaults in the recreation areas. The outer shell shall be opened by the key holder, and an on-site compliance inspection may be conducted. The inspection shall verify the double box/double lock key control policy is being enforced and that insert numbers match documentation and location. In no case shall any one employee perform a compliance check in the recreation area by accessing the outer shell and opening the inner insert of the self-deposit vault. Results from the inspections should be reported as part of the annual audits. In addition, if key control weaknesses are discovered during an audit, the frequency of random or scheduled inspections should be increased.

8.b. Audits. Audits shall be conducted as required below, using standardized audit forms (ENG FORMS 6064 and 6065), to ensure proper handling and accountability of all accountable fee property and use fees. Audits shall include the review of all appropriate accountable property and use fee records and documentation for accuracy, discrepancies, timeliness, and compliance with the reference use fee regulations and procedures. All accountable fee property and use fee records and documentations shall be reconciled with the USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069). Use fee records shall also be reviewed against the locally used fee collection system records, i.e., NRRS, ENG FORM 4457, Honor Vault, and appropriate Annual Pass records for accuracy and accountability. All form numbers listed in this section are subject to change.

(1) Random.

(a) The frequency of random audits is a management judgment; however, random audits must be conducted at least once every five (5) years outside of the scheduled quarterly,

semiannual and annual reviews. When a weakness is found in a key internal control, the frequency of random audits should be increased to prevent the area of concern from becoming a significant deficiency or material weakness. Use ENG FORM 6064 or ENG FORM 6065 as appropriate for the fee collection component being audited.

(b) The RFC/ARFC or authorized person designated by the Manager shall periodically conduct unannounced, random spot audits of Authorized Collectors (ACs), Contract Gate Attendants (CGAs), and Volunteer Fee Collectors (VFCs), as defined in paragraph 8.b.(1)(a), but at a minimum of twice during a contract period by the RFC/ARFC, Manager, or OPM to ensure program compliance and consistency. All monies, records, and receipts in possession of the fee collector at the time of the audit shall be checked and balanced. The USACE Audit Form (ENG FORM 6065) shall be used to conduct the audit. All form numbers listed in this section are subject to change.

(c) Honor Vaults/Automated Pay Stations. For all random honor vault audits, the designated inspector is required to check the current key control master list to verify that no one person has been issued both the honor vault key and insert box key and check the documentation for vault and insert box numbering and assignment. It is recommended that random honor vault audits include conducting physical honor vault inspections to fully verify compliance with policy. The USACE Audit Form (ENG FORM 6064) shall be used to conduct the audit. ENG FORM 6064 also has additional questions regarding honor vault inspections. See paragraph 8.a.(3), Honor Vaults for more information. All form numbers listed in this section are subject to change.

(2) Quarterly. All Authorized Collectors (ACs), Contract Gate Attendants (CGAs), Volunteer Fee Collectors (VFCs), and Fee Collection Contract (FCC) collectors shall be audited quarterly by the RFC/ARFC, or authorized person designated by the Manager. The USACE Audit Form (ENG FORM 6065) shall be used to conduct the audit. All form numbers listed in this section are subject to change.

(3) Semiannual. Recreation Fee Cashiers (RFCs) and Alternate Recreation Fee Cashiers (ARFCs) shall be audited semiannually by an authorized person designated by the Manager. The USACE Audit Form (ENG FORM 6064) shall be used to conduct the audit. All form numbers listed in this section are subject to change.

(4) Annual. The entire Project Use Fee Program shall be audited annually by an authorized person designated by the District NRM Chief, Operations Division, and does not work at the Project undergoing the audit. The USACE Audit Form (ENG FORM 6064) shall be used to conduct the audit. The annual audit shall also include review of historic recreation area visitation data and dollar fee collections for inconsistencies. After the annual audit is completed, a report of findings shall be forwarded to the District NRM Chief, Operations Division. All form numbers listed in this section are subject to change.

(5) Additional audits and criteria may be performed as deemed necessary by each Project Office or at the request of the District Office.

(6) After each audit, including all random, quarterly, semiannual and annual audits, a report of findings shall be forwarded to the Manager and OPM.

9.0 RECORDS

The collecting Project Office RFC (office of record) shall retain all supporting documentation for the recreation use fee collections. All use fee records must be kept a minimum of six (6) years and 3 months at the Project Office after which they shall be destroyed by shredding or incineration. Fee records include but are not limited to completed and voided User Fee Permits, User Fee Books, remittance registers, NRRS Field Reservation Program reports, Automated Fee Collection system receipts and records, completed receipts, unused annual passes, honor vault collection records, audit records, and accountable fee property receipts and records.

In addition to maintaining hard copies of these records, all accountable fee property and use fee collection/remittance documentation shall be maintained on the authorized USACE Accountable Fee Property and Use Fee Tracking Spreadsheets (ENG FORMS 6066, 6067, 6068 and 6069) to ensure accountability. This includes, but is not limited to, records to show the receipt, acceptance, assignment and destruction of accountable fee property and the collection and remittance of use fees. Records documenting when records are destroyed shall be kept a minimum of six (6) years at the Project Office, after which they may be destroyed by shredding or incineration. All form numbers listed in this section are subject to change.

All records will be filed in accordance with QMS140, USACE QMS Quality Records and Records Management.

10.0 PHYSICAL SECURITY

10.a. Gate Houses. Where feasible, all gatehouses should be equipped with an alarm system and shall have lockable cash drawers for daily collections and necessary change and safes for secure storage. Window coverings, such as blinds or curtains, shall be installed on all windows so the window coverings can be closed while handling monies. All windows coverings shall be closed by the gate attendants when the recreation area is not open, at night, or when the gatehouse is not occupied, to deter gatehouse break-ins.

10.b. Safes. Safes must be in accordance with DoD 7000.14 - R, DoD FMR, Volume 5, Chapter 3, Keeping and Safeguarding Public Funds, based on the maximum amount of money to be stored and safeguarded.

(1) Gate House Safes. Each Authorized Collector (AC), Contract Gate Attendant (CGA), and Volunteer Fee Collector (VFC) shall have their own safe or locking module, so funds may not be commingled. Gatehouses shall be equipped with either a combination safe or key lock safe made of heavy gauge steel construction. Safe combinations and keys shall be issued to only the authorized person (i.e., AC, CGA, or VFC) assigned to that safe. The gate attendant contractor may be required to provide their own lock and key or set their own combination to their assigned safe within the gatehouse.

Each safe shall be located out of public view, and secured in place to prevent removal. All issued safe lock keys and safe combinations shall be recorded by location and serial number at the Project Office and shall be maintained in a secure, locked safe compartment, accessible only by an authorized employee. All safe combinations or key locks must be changed each time there is a change of authorized persons assigned to use that safe, at the end of each contract period, and once every six (6) months. The AC, CGA and VFC are required to place all use fees within their assigned safe until such funds are remitted, collected by an RFC/ARFC, AC or FCC collector, or delivered to the Project Office and turned over to an RFC/ARFC.

(2) Office Safes. Each RFC/ARFC and AC shall be assigned an individual combination lock safe module located within the main safe at the Project Office. These safes must be large enough to handle all monies, annual day use passes, money orders, receipts, etc. No “community area” in office safes shall be used to store accountable use fee property or monies. All accountable fee property shall be received, accepted and assigned to an authorized government employee, usually the RFC, before further assignments are made.

The combinations of all safes and modular safes at the Project Office must be sent to the District Finance and Accounting Officer. The combinations of all office safes must be changed at least once every six (6) months and upon relief, transfer, separation, or discharge of the employee, contractor, or volunteer. Each AC, CGA, VFC and FCC collector required to bring monies to the Project Office shall have their own safe and combination for use when an RFC/ARFC is not available to receive monies. The Project Office safe shall be located in a secure room out of public view. ACs, CGAs, VFCs and FCC collectors shall deposit all Use Fees they collect within their respective safe modules, where they remain until turned over to the RFC/ARFC.

10.c. Self-Deposit Honor Vaults. It is recommended that honor vault shells be constructed of 5/16" steel, and that the inserts be constructed of 3/16" 6061 aluminum with a 1/4" stainless steel slide plate. It is recommended that honor vault bases be constructed in the following manner: Four 4" X 1 1/2" diameter bolts are set in a 1/8" thick, 10" X 10" steel plate, the plate is then attached to a 2' storm anchor that is set in the ground. A reinforced concrete slab is poured over the structure, leaving approximately 1.5" of threaded bolts above the slab. The honor vault is set on these bolts and secured in place, using a socket extension wrench. Honor vault insert deposit slots shall be equipped with anti-fish baffles. Honor vaults shall be located in a highly visible well-lighted areas, and when possible under a shelter.

10.d. Locking Moneybags. Only the fee collector and the RFC or ARFC shall have a key to locking moneybags used to transport money to the Project Office, and authorized personnel other than the RFC/ARFC shall transport moneybags to the Project Office. The gate attendants shall always lock the moneybag before signing it out to authorized personnel for transport to the Project Office. The RFC shall have a secured depository to which only they can access for “dropping” moneybags. This depository shall have a slot or other mechanism that serves as a one-way drop, large enough for moneybags or large envelopes containing fee money and receipts.

11.0 TRAINING

11.a. All authorized collectors shall be provided copies of applicable use fee regulations including this SOP. In addition, all authorized collectors (RFC, ARFC, AC, CGA, FCC and VFC), shall receive initial mandatory training in their roles and responsibilities. The USACE Authorized Collectors Training Program will use the Authorized Collectors Training Tracking Sheet (ENG FORM 6070) to document training. This spreadsheet will be maintained by the Manager and made available during audits and other internal control reviews. All form numbers listed in this section are subject to change.

11.b. Annual refresher training must be conducted for all authorized collectors (RFC, ARFC, AC, CGA, FCC and VFC), and documented on ENG FORM 6070. The refresher training shall include a review of the USACE Authorized Collectors Training Program and ER/EP 1130-2-550, Chapter 9. Certain CEFMS roles required for an Authorized Collector position might require Fiscal Law training in addition to Authorized Collectors training. Authorized Collectors training focuses on safeguarding public monies whereas Fiscal Law training focuses on fiscal limitations (purpose, time, and amount). Therefore, Fiscal Law training cannot be used to substitute for Authorized Collectors training. However, all roles granted in CEFMS must be kept current in accordance with local Resource Management Office policies and procedures. All form numbers listed in this section are subject to change.

12.0 INTERNAL CONTROL PROCESS

This SOP contains internal controls that will be reviewed during the Managers' Internal Control Program (MICP), scheduled Functional Staff Reviews, or other local internal control reviews. ENG FORM 6071 provides the Internal Control/Quality Assurance (QA) Checklist that will be used to evaluate key internal controls. All form numbers listed in this section are subject to change.

13.0 REGULATION CHANGES OR EXCEPTIONS

Any request for a change or exception to this SOP shall be submitted in writing through the District chain of command to the Division Commander, for review and approval. Only requests that are consistent with current applicable laws and regulations will be considered.

PRE-PUBLICATION DRAFT

APPENDIX A

Accountable Fee Property and Use Fee Tracking Spreadsheets

1. Below is the List of Figures for current Accountable Fee Property and Use Fee Tracking Spreadsheets:

FIGURE	DESCRIPTION	PAGE
Figure A-1	Sample ENG FORM 6066 – Fee Collections for CEFMS.....	A-2
Figure A-2	Sample ENG FORM 6067 – Annual Day Use Passes	A-3
Figure A-3	Sample ENG FORM 6068 – Fee Collections for National Recreation Reservation Service (NRRS).....	A-4
Figure A-4	Sample ENG FORM 6069 – User Fee Book Log.....	A-5
Figure A-5	Sample ENG FORM 6070 – Authorized Collectors Training Tracking Sheet	A-6

2. These are official Records Management forms. Use DD Form 67, Form Processing Action Request, to request any changes. All changes must be staffed and approved by the proponent for this SOP. Submit form to the USACE Records Manager for processing.

3. USACE Forms are maintained on the Publications and Forms site
<https://pubs.usace.army.mil/sitepages/USACE.aspx>

Figure A-1, Sample ENG FORM 6066 – Fee Collections for CEFMS

US ARMY CORPS OF ENGINEERS FEE COLLECTIONS FOR CEFMS For use of this form, see ER 1130-2-550 and EP 1130-2-550; the proponent agency is CECW-CO.											PAGE 1 OF 1 1. FISCAL YEAR (YYYY)	
SECTION I - CORPS OF ENGINEERS FINANCIAL MANAGEMENT SYSTEM (CEFMS) COLLECTIONS LOG												
ENTRY #	a. DATE CREATED (YYYYMMDD)	b. CONTROL NUMBER	c. PARK							d. NET DEPOSIT AMOUNT (block c4 + c5)	e. GRAND TOTAL \$ (block c4 + c5 + c6)	f. DATE MAILED (YYYYMMDD)
			(1) DEPOSIT ID	(2) *ROV #	(3) *CV #	(4) CASH \$	(5) CHECK(S) \$	(6) CREDIT CARD	(7) MONEY ORDER #			
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
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15.												
16.												
17.												
18.												
19.												
20.												
21.												
g. COLUMN d TOTAL (Cash and Check Amounts) THEN COLUMN e TOTAL (Cash, Checks and Charge Card Amounts).												
*ABBREVIATION NOTES: ROV - RECEIVING OFFICE VOUCHER / CV - COLLECTION VOUCHER.												

A-2

PRE-PUBL.

Figure A-2, Sample ENG FORM 6067 – Annual Day Use Passes

US ARMY CORPS OF ENGINEERS ANNUAL DAY USE PASSES <small>For use of this form, see ER 1130-2-550 and EP 1130-2-550; the proponent agency is CECW-CO.</small>										PAGE 1 OF 1		
2. LOCATION					3. TOTAL NUMBER BOOKS RECEIVED FROM DISTRICT					1. CALENDAR YEAR (YYYY)		
4. DATE (YYYYMMDD) RECEIVED												
SECTION I - DAY USE PASS LOG												
ENTRY #	a. ANNUAL PASS NUMBER SEQUENCE		b. DATE ISSUED (YYYYMMDD)	c. ISSUED TO NAME (Last, First M)	d. PARK	e. NUMBER OF PASSES ISSUED	f. NUMBER OF PASSES SOLD	g. NUMBER OF PASSES REMAINING	h. DATE RETURNED (YYYYMMDD)	i. DATE PASSES DESTROYED (YYYYMMDD)		
	(1) START	(2) END										
1.												
2.												
3.												
4.												
5.												
6.												
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8.												
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16.												
17.												
18.												
19.												
20.												
j. COLUMN TOTALS												

A-3

PRE-PUBL.

Figure A-3, Sample ENG FORM 6068 –
Fee Collections for National Recreation Reservation Service (NRRS)

US ARMY CORPS OF ENGINEERS
FEE COLLECTIONS FOR NATIONAL RECREATION RESERVATION SERVICE (NRRS)
For use of this form, see ER 1130-2-550 and EP 1130-2-550; the proponent agency is CECON-CC.

PAGE 1 OF 1
FISCAL YEAR (YYYY)

SECTION I - DEPOSIT / DISTRIBUTION LOG

# ENTRY	a DATE (YY/MM/DD)	b CONTROL NUMBER	c PARK			e NET DEPOSIT AMOUNT \$ (C2-C3)	f DATE (YY/MM/DD)	g RECONCILE COMPLETED	h LOCKBOX AMOUNT \$	i LOCKBOX DISPOSAL AMOUNT \$ (YY/MM/DD)	j DEPOSIT NET AMOUNT \$	k DISTRIBUTES THIS PERIOD \$	l UNDS. AVAILD AMOUNT \$
			(1) DEPOSIT ID	(2) CASH \$	(3) CHECK(S) \$								
1.													
2.													
3.													
4.													
5.													
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19.													

m. CASH AND CHECK TOTAL (Column d) THEN CASH, CHECK AND CREDIT CARD TOTAL (Column e)
n. REMARKS (Note Entry Number when Commenting)

ENG FORM 6068, MAY 2015
PREVIOUS EDITIONS ARE OBSOLETE.
Form Size 8-1/2" x 14"
MFS00110

Figure A-4, Sample ENG FORM 6069 – User Fee Book Log

US ARMY CORPS OF ENGINEERS USER FEE BOOK LOG (Fee Collections For National Recreation Reservation Service (NRRS)) <small>For use of this form, see ER 1130-2-530 and EP 11302-250, the proponent agency is CECVPCO.</small>										PAGE <u>1</u> OF <u>1</u> 3. PER PERMIT COST \$		
SECTION 1 - USER FEE BOOKS ACCOUNTABILITY										1. FISCAL YEAR (YYYY)		
										2. PER BOOK COST \$		
# ENTRY	a. USER FEE BOOK NUMBER	b. RECEIVED DATE (YYYYMMDD)	c. ISSUED TO NAME (Last, First MI)	d. DATE ISSUED (YYYYMMDD)	e. PARK AND LOCATION	f. NUMBER OF PERMITS ISSUED	g. FEE BOOK PERMITS REMAINING	h. DATE REMAINDER RETURNED (YYYYMMDD)	i. REMAINING BOOK VALUE \$ (block g x block 3 above)	j. DATE REMAINDER DESTROYED (YYYYMMDD)		
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
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10.												
11.												
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14.												
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17.												
18.												
19.												
20.												
21.												
22.	k. COLUMN TOTAL										l. SOLD \$ (block k x block #3)	

VERSION 1.0

Legal Size 8-1/2" x 14"

PREVIOUS EDITIONS ARE OBSOLETE.

ENG FORM 6069, MAY 2015

Figure A-5, Sample ENG FORM 6070 – Authorized Collectors Training Tracking Sheet

US ARMY CORPS OF ENGINEERS AUTHORIZED COLLECTORS TRAINING TRACKING SHEET For use of this form, see ER 1130-2-550 and EP 1130-2-550; the proponent agency is CEOW-CO.							PAGE 1 OF 1 1. FISCAL YEAR (YYYY)
SECTION I - TRAINING TRACKING							
# ENTRY	a. DATE (YYYYMMDD)	b. NAME (Last, First M)	c. ROLE (ARFC / CGA / FCC / RFC / VFC)	d. TRAINING PROVIDED BY (Last, First M)	e. METHOD OF TRAINING (e.g., hands-on, web based, classroom)	f. COMMENTS	g. SUPERVISOR VERIFIED (CAC Signature, row locks upon signing)
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20.							
21.							

2. LAKE

*ABBREVIATION NOTES: ARFC - ALTERNATE RECREATION FEE CASHIER / CGA - CONTRACT GATE ATTENDANT / FCC - FEE COLLECTION CONTRACT / RFC - RECREATION FEE CASHIER / VFC - VOLUNTEER FEE COLLECTOR.

PREVIOUS EDITIONS ARE OBSOLETE.

ENG FORM 6070, MAY 2015

VERSION 1.0

APPENDIX B

Audit and Internal Control Forms

1. Below is the List of Figures for current Recreation Use Fee Audit and Internal Control Forms:

FIGURE	DESCRIPTION	PAGE
Figure B-1	Sample ENG FORM 6064 – Recreation Fee Cashier (RFC) and Alternate RFC (ARFC) Audit Form.....	B-2
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2. These are official Records Management forms. Use DD Form 67, Form Processing Action Request, to request any changes. All changes must be staffed and approved by the proponent for this SOP. Submit form to the USACE Records Manager for processing.

3. USACE Forms are maintained on the Publications and Forms site <https://pubs.usace.army.mil/sitepages/USACE.aspx>

Figure B-1, Sample ENG FORM 6064 –
Recreation Fee Cashier (RFC) and Alternate RFC (ARFC) Audit Form

U.S. ARMY CORPS OF ENGINEERS RECREATION FEE CASHIER (RFC) AND ALTERNATE RFC (ARFC) AUDIT For use of this form, see ER 1130-2-550 and EP 1130-2-550; the proponent agency is CECW-CO.					
1. DATE (YYYYMMDD)		2. TIME (0001-2400 hours)		3. LAKE OFFICE	
4. LAKE MANAGER (Last, First MI)			5. RFC NAME (Last, First MI)		6. ARFC NAME (Last, First MI)
SECTION I - ACCOUNTABLE FEE PROPERTY RECEIVED THIS FISCAL YEAR					
ITEM	a. NUMBER RECEIVED	b. NUMBER ON HAND WITH THE RFC / ARFC	c. NUMBER ISSUED TO AND ON HAND WITH ACs	d. NUMBER REMITTED	e. OTHER (See Comments)
1. ENG FORM 4457 (Permit Books)					
2. ENG FORM 4839B-2 (Annual Pass Books)					
SECTION II - CHECKLIST					
1. USE FEE ACCOUNTABLE PROPERTY DOCUMENTS (DA Form 410 or other appropriate receipt) PROPERTY FILLED OUT?					<input type="checkbox"/> YES <input type="checkbox"/> NO
2. THE RFC OR ARFC IS MAINTAINING INFORMATION IN THE ENG ACCOUNTING FEE PROPERTY AND USE FEE TRACKING SPREADSHEETS (ENG Forms 6066, 6067, 6068 and 6069) TO ACCURATELY TRACK AND ACCOUNT FOR ALL ACCOUNTABLE FEE PROPERTY AND USE FEES.					<input type="checkbox"/> YES <input type="checkbox"/> NO
3. NO USE FEE COLLECTIONS OVER 7 DAYS OLD ARE CONTAINED IN THE SAFE MODULE:					<input type="checkbox"/> YES <input type="checkbox"/> NO
4. TOTAL USE FEE COLLECTIONS CONTAINED IN THE SAFE MODULE ARE LESS THAN \$5,000:					<input type="checkbox"/> YES <input type="checkbox"/> NO
5. NRRS DEPOSIT REPORTS SHOW ALL USE FEES REMITTED THROUGH THE NRRS HAVE BEEN RECONCILED AND RECEIVED BY THE USACE FINANCE CENTER SINCE THE LAST AUDIT:					<input type="checkbox"/> YES <input type="checkbox"/> NO
6. CEFMS RECORDS SHOW ALL CEFMS REMITTANCE REGISTERS HAVE BEEN ASSIGNED A COLLECTION VOUCHER NUMBER SINCE THE LAST AUDIT:					<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A
7. ALL REMITTANCE DOCUMENTS ARE BEING REVIEWED, SEQUENTIALLY NUMBERED AND ACCURATELY ACCOUNTED FOR:					<input type="checkbox"/> YES <input type="checkbox"/> NO
8. FOR ALL HONOR VAULTS:					
a. WAS THE KEY CONTROL MASTER LIST CHECKED TO VERIFY THAT NO ONE PERSON HAS BEEN ISSUED BOTH THE HONOR VAULT KEY AND THE INSERT BOX KEY FOR THE VAULT BEING INSPECTED?					<input type="checkbox"/> YES <input type="checkbox"/> NO
b. WAS THE INSERT BOX DOCUMENTATION CHECKED TO VERIFY VAULT ASSIGNMENTS?					<input type="checkbox"/> YES <input type="checkbox"/> NO
c. WAS A RANDOM INSPECTION PERFORMED WITHIN THE LAST FIVE (5) YEARS THAT VERIFIED A DOUBLE BOX / DOUBLE LOCK SYSTEM IS BEING UTILIZED? DATE (YYYYMMDD) OF LAST INSPECTION					<input type="checkbox"/> YES <input type="checkbox"/> NO
9. FOR ANNUAL AUDITS ONLY; HISTORIC VISITATION AND FEE COLLECTION DATA WAS REVIEWED FOR INCONSISTENCIES? (Attach Analysis of Visitation Data and Dollar Fee Collection).					<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A
NOTE: ANY QUESTIONS ABOVE ANSWERED "NO" SHALL BE ADDRESSED IN THE COMMENTS WITH CORRECTIVE ACTIONS BEING TAKEN TO RECONCILE THEM. A COPY OF THIS REPORT SHALL BE FURNISHED TO THE LAKE MANAGER AND OPM.					
10. COMMENT / SUMMARY (Reference Block Number when Commenting)					
SECTION III - SIGNATURE CERTIFICATIONS					
1a. RFC NAME (Last, First MI)		b. DATE (YYYYMMDD)		c. RFC'S SIGNATURE	
2a. ARFC NAME (Last, First MI)		b. DATE (YYYYMMDD)		c. ARFC'S SIGNATURE	
3a. AUDITOR NAME (Last, First MI)		b. DATE (YYYYMMDD)		c. AUDITOR'S SIGNATURE	

ENG FORM 6064, MAY 2015

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Figure B-2, Sample ENG FORM 6065 – Authorized Collector (AC), Contract Gate Attendant (CGA), Volunteer Fee Collector (VFC), and Fee Collection Contract (FCC) Audit Form

US ARMY CORPS OF ENGINEERS AUTHORIZED COLLECTOR (AC), CONTRACT GATE ATTENDANT (CGA), VOLUNTEER FEE COLLECTOR (VFC) AND FEE COLLECTION CONTRACT (FCC) AUDIT				
For use of this form, see ER 1130-2-550 and EP 1130-2-550; the proponent agency is CECW-CO.				
1. DATE (YYYYMMDD)	2. TIME (0001-2400 hours)	3. LAKE OFFICE		
4. PARK	5. CONTRACT NUMBER	6a. AC / CGA / FCC / VFC:	b. AC / CGA / FCC / VFC NAME (Last, First MI)	
7. THE BOND FOR THE CGA, VFC, OR FCC IS CURRENT <input type="checkbox"/> YES <input type="checkbox"/> NO DATE (YYYYMMDD) BOND EXPIRES				
SECTION I - AUDIT QUESTIONS				
A. ACCOUNTABLE FEE PROPERTY.		1. PERSONAL CHANGE FUND AMOUNTS		
2. ENG FORM 4457 PERMITS: NUMBER PERMITS ISSUED PER DA FORM 410		NUMBER PERMITS SOLD	NUMBER ON HAND	
3. ANNUAL PASSES: NUMBER PERMITS ISSUED PER DA FORM 410		NUMBER PERMITS SOLD	NUMBER ON HAND	
B. USE FEE MONIES ON HAND NRRS FUNDS (Attach Financial Session Detail and Summary Reports).				
1. TOTAL \$ (block 2+3+4+5)	2. CASH \$	3. CHECKS \$	4. CREDIT CARD \$	5. OTHER \$
C. USE FEE MONIES ON HAND CASH REGISTER (Attach "X" Tape for each Block below).				
1. TOTAL \$ (block 2+3+4+5)	2. CASH \$	3. CHECKS \$	4. CREDIT CARD \$	5. OTHER \$
D. SAFEGUARDING PUBLIC MONIES.				
1. TOTAL FUNDS ON HAND MATCH THE TOTAL AMOUNTS SHOWN COLLECTED ON THE ACCOUNTABLE FEE PROPERTY DOCUMENTS AND FUNDS COLLECTED USING THE NRRS OR CASH REGISTER? <input type="checkbox"/> YES <input type="checkbox"/> NO DISCREPANCY AMOUNT \$, IF ANY:				
2. THE TOTAL FUNDS ON HAND ARE LESS THAN \$5,000.00. <input type="checkbox"/> YES <input type="checkbox"/> NO				
3. ALL USE FEE COLLECTIONS OVER 7 DAYS OLD HAVE BEEN REMITTED: <input type="checkbox"/> YES <input type="checkbox"/> NO				
E. CREDIT CARDS.				
1. ARE ALL CREDIT CARD RECEIPTS SIGNED AND ACCOUNTED FOR? <input type="checkbox"/> YES <input type="checkbox"/> NO				
F. PERSONAL CHECKS.				
1. NUMBER ON HAND	2. PROPERLY ENDORSED <input type="checkbox"/> YES <input type="checkbox"/> NO	3. STAMPED <input type="checkbox"/> YES <input type="checkbox"/> NO	4. WRITTEN AMOUNT CORRECT <input type="checkbox"/> YES <input type="checkbox"/> NO	
G. REFUNDS.				
1. ARE REFUNDS ISSUED FEW IN NUMBER AND APPROPRIATE <input type="checkbox"/> YES <input type="checkbox"/> NO				
H. NRRS DEPOSITS (Since Last Audit).				
1. ADJUSTMENTS ARE CORRECTLY MADE TO DEPOSITS: <input type="checkbox"/> YES <input type="checkbox"/> NO				
2. VOIDS AND ADJUSTMENTS ARE AT ACCEPTABLE LEVELS: <input type="checkbox"/> YES <input type="checkbox"/> NO				
3. ALL DEPOSITS RECONCILED AT NRRS LOCKBOX: <input type="checkbox"/> YES <input type="checkbox"/> NO				
4. REMITTANCES MAILED IN A TIMELY MANNER: <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A				
5. DEPOSIT DETAIL AND DEPOSIT SUMMARY REPORTS PRESENT: <input type="checkbox"/> YES <input type="checkbox"/> NO				
I. CAMPGROUND OCCUPANCY.				
1. A SPOT CHECK OF THE CAMPERS REPORT AGREES WITH ACTUAL OCCUPANCY AND PAYMENT SHOWN: <input type="checkbox"/> YES <input type="checkbox"/> NO				
J. SECURITY.				
1. SAFE IN USE: <input type="checkbox"/> YES <input type="checkbox"/> NO		2. SAFE LOCKED: <input type="checkbox"/> YES <input type="checkbox"/> NO		
3. GATEHOUSE DOORS LOCKED: <input type="checkbox"/> YES <input type="checkbox"/> NO		4. ACCOUNTABLE PROPERTY, CASH AND CHECKS SECURED: <input type="checkbox"/> YES <input type="checkbox"/> NO		
NOTE: ANY QUESTIONS ABOVE ANSWERED "NO" SHALL BE ADRESSED IN SECTION III WITH CORRECTIVE ACTIONS BEING TAKEN TO RECONCILE THEM. A COPY OF THIS REPORT SHALL BE FURNISHED TO THE LAKE MANAGER AND OPM.				
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Figure B-2, Sample ENG FORM 6065 – Authorized Collector (AC), Contract Gate Attendant (CGA), Volunteer Fee Collector (VFC), and Fee Collection Contract (FCC) Audit Form

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SECTION II - ADDITIONAL AUDIT QUESTIONS FOR THE FCC		
1. DID THE FCC ONLY COLLECT RECEIPTS / MONIES FROM THE CGA(s) AND HONOR COLLECTION SYSTEMS?	<input type="checkbox"/> YES	<input type="checkbox"/> NO <input type="checkbox"/> N/A
2. WERE ALL OF THE FCC(S) CASH FUNDS CONVERTED TO CASHIER'S CHECK OR MONEY ORDER AS SPECIFIED IN THE CONTRACT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO <input type="checkbox"/> N/A
3. DO THE FCC(S) SUPPORTING DOCUMENTS MATCH THE DEPOSIT AMOUNT? <i>(attach form)</i>	<input type="checkbox"/> YES	<input type="checkbox"/> NO <input type="checkbox"/> N/A
4. IS THE FCC FOLOWING THE CONTRACTOR QUALITY ASSURANCE SURVEILLANCE PLAN?	<input type="checkbox"/> YES	<input type="checkbox"/> NO <input type="checkbox"/> N/A
SECTION III - COMMENTS		
1. COMMENT SUMMARY <i>(Reference Block Number when Commenting)</i>		
SECTION IV - SIGNATURE CERTIFICATIONS		
1a. AC / CGA / VFC / FCC NAME <i>(Last, First MI)</i>	b. DATE <i>(YYYYMMDD)</i>	c. AC / CGA / VFC / FCC'S SIGNATURE
2a. AUDITOR NAME <i>(Last, First MI)</i>	b. DATE <i>(YYYYMMDD)</i>	c. AUDITOR'S SIGNATURE

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Figure B-3, Sample ENG FORM 6071 – Internal Control/Quality Assurance (QA) Checklist

US 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. LAKE		
3. PERIOD REVIEWED FROM DATE (YYYYMMDD)		4. PERIOD REVIEWED TO DATE (YYYYMMDD)		
<p>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.</p> <p>THIS CHECKLIST IS BROKEN DOWN INTO THREE SECTIONS: LAKE MANAGER, OPERATIONS PROJECT MANAGER, AND DISTRICT OPERATIONS DIVISION CHIEF. THE QUESTIONS ARE NOT LISTED IN ORDER OF PRIORITY AND ADDITIONAL DATA ON PROGRAM PERFORMANCE MAY BE OBTAINED FROM OTHER REPORTS / SOURCES.</p> <p>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 JUDGMENT THAT MUST BE MADE BASED ON THE CRITERIA OUTLINED IN PARAGRAPHS 2-7C AND 2-7D IN AR 11-2 MANAGERS' INTERNAL CONTROL PROGRAM.</p>				
SECTION I - LAKE 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 (RFCs), ALTERNATE RECREATION FEE CASHIERS (ARFCs), AND ALL AUTHORIZED COLLECTORS (ACs) 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"/>	(3) DATE (YYYYMMDD) OF LAST INSPECTION
b. WERE FEE COLLECTION CONTRACT (FCC) 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"/>	(3) DATE (YYYYMMDD) OF LAST INSPECTION
4. AUDITS:				
a. WERE RANDOM AUDITS OF ALL AUTHORIZED COLLECTORS, INCLUDING CONTRACT GATE ATTENDANT (CGAs), VOLUNTEER FEE COLLECTOR (VFCs) AND FCC(s) CONDUCTED AT LEAST ONCE EVERY FIVE (5) YEARS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) DATE (YYYYMMDD) OF LAST AUDIT
b. WERE QUARTERLY AUDITS OF THE AC(s), GATE CGA(s), VFC(s) AND FCC(s) CONDUCTED?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) DATE (YYYYMMDD) OF LAST AUDIT
c. WERE SEMI-ANNUAL AUDITS OF THE RFC AND ARFC CONDUCTED?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) DATE (YYYYMMDD) 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"/>	(3) DATE (YYYYMMDD) OF LAST AUDIT
5. ARE ALL CGA(s), VFC(s) AND FCC(s) BONDED?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

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Figure B-3, Sample ENG FORM 6071 – Internal Control/Quality Assurance (QA) Checklist

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QUESTION	(1) SELECT ONE			(2) REMARKS <i>(If "Not Met" Explain Why or Corrective Actions)</i>
	(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"/>	(3) DATE (YYYYMMDD) 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 CHIEF, OPERATIONS DIVISION?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
24. REMARKS / SUMMARY				
25a. LAKE MANAGER (Last, First MI)		b. DATE (YYYYMMDD)	c. LAKE MANAGER'S SIGNATURE	
26a. INTERNAL CONTROL / QA REVIEWER (Last, First MI)		b. DATE (YYYYMMDD)	c. INTERNAL CONTROL / QA REVIEWER'S SIGNATURE	

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Figure B-3, Sample ENG FORM 6071 – Internal Control/Quality Assurance (QA)
Checklist

SECTION II - OPERATIONS PROJECT MANAGER				
QUESTION	a. SELECT ONE			b. REMARKS <i>(If "Not Met" Explain Why or Corrective Actions)</i>
	(1)	(2)	(3)	
	MET	NOT MET	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 LAKE 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 LAKE MANAGER SECTION?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. REMARKS / SUMMARY				
10a. OPERATIONS PROJECT MANAGER <i>(Last, First MI)</i>	b. DATE (YYYYMMDD)	c. OPERATION PROJECT MANAGER'S SIGNATURE		
11a. INTERNAL CONTROL / QA REVIEWER <i>(Last, First MI)</i>	b. DATE (YYYYMMDD)	c. INTERNAL CONTROL / QA REVIEWER'S SIGNATURE		

Figure B-3, Sample ENG FORM 6071 – Internal Control/Quality Assurance (QA) Checklist

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SECTION III - DISTRICT OPERATIONS DIVISION CHIEF				
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. WERE ANNUAL AUDIT REPORTS RECEIVED FROM ALL LAKES / AREAS IN THE DISTRICT THAT SHOW HISTORIC PARK VISITATION DATA AND DOLLAR (\$) FEE COLLECTIONS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. DO OPERATIONS PROJECT MANAGERS FOLLOW UP ON AUDIT FINDINGS, NOTED DISCREPANCIES AND CORRECTIVE ACTION PLANS?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. HAS THE DISTRICT OPERATIONS DIVISION CHIEF REVIEWED ANY ITEMS MARKED 'NOT MET' UNDER THE OPERATIONS PROJECT MANAGER SECTION?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. REMARKS / SUMMARY				
5a. DISTRICT OPERATIONS DIVISION CHIEF <i>(Last, First MI)</i>		b. DATE (YYYYMMDD)	c. DISTRICT OPERATION DIVISION CHIEF'S SIGNATURE	
6a. INTERNAL CONTROL / QA REVIEWER <i>(Last, First MI)</i>		b. DATE (YYYYMMDD)	c. INTERNAL CONTROL / QA REVIEWER'S SIGNATURE	

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