

Department of Parks and Recreation

Implementation Plan

January 22, 2018
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Implementation Plan Submitted for:
December 31, 2017

RISKS AND CONTROLS

RISK: OPERATIONS —EXTERNAL—BUSINESS INTERRUPTION, SAFETY CONCERNS

Park assets are placed at risk by natural disasters such as wildfires, floods, and earthquakes.

CONTROL A

In order to mitigate this risk, the Department employs coherent and coordinated preparedness and response across all of its functions through routine training, support, and documented communication.

The Department is in the process of updating the Continuity of Operations/Continuity of Government Program (COOP/COG). The COOP/COG are successor programs to the Emergency Action and Emergency Response Plans.

The Standardized Emergency Management System and the National Incident Management System are coordinated at the state and federal levels. The department provides specific training for response and task force teams in the event of a disaster. The training is recorded in the Department's Employee Training Management System. This effort is led by the Chief of Law Enforcement and Emergency Services, and is the direct connection point with the Governor's Office of Emergency Services.

These controls mitigate risk by providing up-to-date documented preparedness, communication, and training for emergency events and serve to protect and preserve human life and state assets.

UPDATE WITH PROGRESS—DECEMBER 31, 2017

These controls are very much a current business practice, and currently do mitigate risk by providing emergency preparedness, communication plans, and training on how to handle emergency events to serve and preserve human life and state assets. This control was identified as only partially put into practice because the Department is currently updating the Continuity of Operations/Continuity of Government Program (COOP/COG), which are successor programs to the Emergency Action and Emergency Response Plans. While these were identified as partially implemented, it is important to note that the Department does have the essential framework in place for this control, and the Department's efforts to mitigate the risk of natural disasters posed to the State Park System are currently very strong. Completing the COOP/COG will further enhance the Department's efforts.

Contact Person(s): Jordan Burgess

Is the control put into practice: Yes

Is this control reducing the risk as expected: Yes

RISK: OPERATIONS —INTERNAL—OVERSIGHT, MONITORING, INTERNAL CONTROL SYSTEMS

Some field-based fee transactions are made with cash, exposing the Department to internal theft, misuse of funds, and incomplete accounting.

CONTROL A

Adequate cash handling processes are established in the Department's *Cash Handling Handbook*. This includes daily accountability of collections; theft and loss prevention, including safe storage; reconciliation; and shortage reporting.

The established cash handling processes documented in the Department's *Cash Handling Handbook* provides for adequate separation of duties, cash handling accountability under various scenarios, maximum amounts of cash storage, methods of cash storage, theft and loss prevention, reconciliation, and shortage reporting.

Modernization of fee collection technology, including debit and credit cards and electronic reservation systems, will also improve internal business practices and financial controls and is currently under way. The Recreation and Reservations Sales Service is the Department's new reservation and fee collection modernization system that has been partially implemented. Once full implementation is achieved, reduced reliance on cash operations and increased use of electronic transactions will reduce the possibility of human error, as well as the opportunity for fraud that would otherwise go undetected.

UPDATE WITH PROGRESS—DECEMBER 31, 2017

The Department is currently in the process of implementing its Recreation and Reservations Sales Service, which is the Department's new reservation and fee collection modernization system. The new system has been implemented at numerous park units as well as for web-based and phone-based transactions.

Contact Person(s): Jordan Burgess

Is the control put into practice: Partially

Is this control reducing the risk as expected: Yes

WHAT'S NEXT

The Department has an implementation plan for the remaining park units, which will be accomplished prior to the next odd year SLAA report submission date. A key aspect of the new reservation system is the fact that the Department will be accepting credit cards for its field-based transactions, which will reduce the Department's reliance on cash, and will concurrently reduce the possibility of human error or fraud. Substantial progress has been made in mitigating the risks associated with cash handling, and completing the implementation of the new reservation system will significantly enhance the Departmental controls.

Next Milestone: August 01, 2018
