United States Government Accountability Office

GAO

Report to the Chairman, Subcommittee on National Parks, Forests and Public Lands, Committee on Natural Resources, House of Representatives

June 2009

NATIONAL PARK SERVICE

Donations and Related Partnerships Benefit Parks, but Management Refinements Could Better Target Risks and Enhance Accountability

GAO-09-386

June 2009

GAO Highlights

Highlights of GAO-09-386, a report to the Chairman, Subcommittee on National Parks, Forests and Public Lands, Committee on Natural Resources, House of Representatives

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Why GAO Did This Study

The National Park Service (Park Service) in the Department of the Interior (Interior) annually receives hundreds of millions of dollars in donated funds, goods, and services to support its 391 parks and other sites. But concerns have been raised about potential accompanying risks, such as undue donor influence, new long-term maintenance costs, or commercialization of parks. To address these concerns, the Park Service has developed and refined policies for managing donations, but questions remain about the agency's ability to do so effectively.

GAO was asked to examine (1) how donations and related partnerships have supported the Park Service, (2) the policies and processes the agency uses to manage donations and how well they are working, and (3) what the agency could do to enhance its management of donations and related partnerships. GAO reviewed applicable legal and policy documents, interviewed Interior and Park Service officials and partner organizations, and visited selected national parks.

What GAO Recommends

GAO is recommending a number of actions to strengthen the Park Service's management of donations and related partnerships, including tailoring agency policies to match the level of risk and developing a strategic vision for the role of philanthropy in parks. Interior generally concurred with the recommendations, except for the one on developing a strategic vision, which GAO clarified.

View GAO-09-386 or key components.
For more information, contact Robin M. Nazzaror at (202) 512-3841 or nazzaror@gao.gov.

What GAO Found

Donations from individuals, nonprofit organizations, corporations, and others have provided significant support to park projects and programs, and related partnerships have amplified the value of those donations with countless other benefits. The collective value of these donations is substantial—including over $500 million since 1986 at a single park and over $100 million for six recent construction projects, for example—but their total worth is difficult to quantify, in part because of the numerous and often indirect ways in which parks receive donations. Donations support park programs and projects, such as interpretation and education, new construction, repair of facilities, and cultural resource management and protection. Park partners also provide other benefits that go beyond dollar values or a simple tally of projects. These benefits include enabling projects and programs that would not otherwise have been possible, accomplishing projects more quickly, and expanding parks' connections with their communities.

The Park Service's donations and fund-raising policy includes directives in key areas to protect the agency against risks, but their effectiveness is diminished because parks do not always follow these program requirements, and the agency has no systematic process to monitor conformance. Agency officials acknowledged some cases of nonconformance but believed they were justified because they involved parks and partners with long track records of success and therefore did not pose significant risks to the agency. While reasonable, this justification indicates that the policy's requirements (and the resource investment needed to meet them) are not always commensurate with the level of risk to the agency. The Park Service has made improvements to its partnership construction process to address past accountability concerns, but remaining gaps leave the agency exposed to risks in some situations, such as when operations and maintenance costs increase for new construction.

To enhance management of donations and related partnerships, GAO believes the Park Service could take a more strategic approach, further refine its information on donations, and increase employees' knowledge and skills for working with nonprofit and philanthropic partners. The agency could benefit from a long-range vision of the desired role of donations and related partnerships, but despite growing indications of the need for one, the Park Service has neither a strategic vision nor a plan for how to achieve it. Also, by enhancing its information on donations, which is currently limited, the agency could better support such a strategic approach. For various reasons, agencywide information on donations from some of its partners is incomplete, out of date, and based on inconsistent determinations of support. Finally, by improving its employees' skills in understanding the culture, policies, and constraints of nonprofit and philanthropic partners, the agency could better manage the risks that accompany donations. Park Service employees and partners say they face challenges and are not sufficiently skilled in this area, although they believe the skills are critical.

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Abbreviations

APPL	Association of Partners for Public Lands
Interior	Department of the Interior
IRS	Internal Revenue Service
Foundation	National Park Foundation
Park Service	National Park Service
Partnership Office	Office of Partnerships and Philanthropic Stewardship

GAO

Accountability * Integrity * Reliability

United States Government Accountability Office
Washington, DC 20548

June 16, 2009

The Honorable Raúl M. Grijalva
Chairman
Subcommittee on National Parks, Forests
and Public Lands
Committee on Natural Resources
House of Representatives

Dear Mr. Chairman:

The National Park Service (Park Service), in the Department of the Interior (Interior), manages 391 parks and other sites covering more than 84 million acres and receiving millions of visitors each year. Although the management of the national parks is primarily a public responsibility, the national park system has benefited from philanthropic donations since the early 1900s. The Park Service annually accepts hundreds of millions of dollars in donated funds and in-kind goods and services from individuals, corporations, and nonprofit organizations. Some national parks—such as Grand Teton and Yosemite—would not exist as we know them today were it not for philanthropic donations that helped create or enlarge them. But the benefits may not come without risks. Members of Congress and others have pointed to various potential risks, such as donors' raising funds for inappropriately large facilities and leaving taxpayers to absorb the costs of maintaining them, corporations' unduly influencing agency policy, and parks' becoming too commercialized. They have also raised concerns about how well the Park Service has been managing donations in light of these risks. Further, for the agency's 100th anniversary in 2016, the previous administration proposed a Centennial Challenge calling for a dramatic expansion of donations—up to $1 billion over 10 years—to be matched by federal funds. Congress appropriated about $25 million for the program in 2008, but concerns remain about the Park Service's ability to manage such a jump in donations.

To manage its acceptance and use of donations—and the associated risks—the Park Service relies on several key policies and processes. For example, its donations and fund-raising policy includes requirements addressing ethics and accountability issues that arise when parks accept donations and when nonprofit organizations fund-raise on their behalf. A separate process includes requirements for large construction projects supported through donations. While these policies and processes reflect steps the Park Service has taken to address concerns raised by members of Congress, GAO,[1] the Office of Management and Budget, and others in the past, questions remain about the Park Service's capacity to effectively manage the potential future increase in donations and reliance on related partnerships. In this context, this report responds to your request that we examine (1) how donated funds, goods, and services and related partnerships have supported the Park Service; (2) the policies and processes the agency uses to manage donations and related partnerships and how well they are working; and (3) what, if anything, could enhance the agency's management of donations and related partnerships.

To address these objectives, we reviewed applicable laws, policies, and processes; agency data on cash donations received; and agency information on noncash donations provided by partner organizations. We also interviewed Interior and Park Service officials, as well as representatives of partner organizations, at the national, regional, and park levels. We obtained information from park superintendents and other Park Service officials and from representatives of related partner organizations at a sample of 25 parks, using a structured interview with questions about partnerships, fund-raising, the Centennial Challenge, and data tracking. We visited 9 of these parks and their associated partners, and contacted the remaining 16 by telephone. We selected the 9 visited sites to reflect both diverse geographic representation and high levels of donation activity. We chose parks with high donation activity because we believed they would have the most practical experience with Park Service policies and procedures on donations and fund-raising and would be more likely to encounter the potential risks associated with accepting donations. For our telephone interviews, we selected another 16 parks across the Park Service's seven regions, mainly using a nongeneralizable, stratified random sample, which reflected diversity with respect to the type of park, level of visitation, and number and type(s) of partner(s). We conducted this performance audit from December 2007 to June 2009, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our

[1]GAO, *Park Service: Agency Needs to Better Manage the Increasing Role of Nonprofit Partners*, GAO-03-585 (Washington, D.C.: July 18, 2003), and *National Park Foundation: Better Communication of Roles and Responsibilities Is Needed to Strengthen Partnership with the National Park Service*, GAO-04-541 (Washington, D.C.: May 17, 2004).

audit objectives. (App. I discusses our scope and methodology in more detail.)

Background

Since 1872, Congress has set aside natural, cultural, and recreational park sites to leave them unimpaired for future generations. The national park system is now a network of natural, historic, and cultural treasures in 49 states, the District of Columbia, American Samoa, Guam, Puerto Rico, Saipan, and the Virgin Islands. The system's 391 parks and other sites include 58 national parks, such as Yellowstone in Idaho, Montana, and Wyoming; Yosemite in California; and Cuyahoga Valley in Ohio. The remaining 333 sites fall into other categories, such as national historical parks and national lakeshores.[2] Some of the parks, such as Yellowstone, cover millions of acres and employ hundreds of employees; others, such as Ford's Theatre, which encompasses two historic structures, are small and have few employees.

As the park system's federal manager, the Park Service is charged with conserving "the scenery and the natural and historic objects and the wild life therein and to provide for the enjoyment of the same in such manner and by such means as will leave them unimpaired for the enjoyment of future generations."[3] Because of the complexity of its mission, large land area, and the number and diversity of its park units, the agency has the difficult task of balancing resource protection with providing for appropriate public use, including meeting the needs of nearly 300 million park visitors each year—responsibilities that entail substantial management and financial challenges, particularly given current budget constraints.

For financial support, the Park Service depends primarily upon federal funding, which totaled over $2.7 billion in fiscal year 2008.[4] As with any federal program, the Park Service is expected to manage within whatever

[2]Other categories include national military parks, national historic sites, national monuments, national memorials, and national recreation areas. In this report we use the terms *parks* or *national parks* to encompass all units of the national park system, regardless of designation.

[3]Act of August 25, 1916, ch. 408, § 1, 39 Stat. 535 (codified as amended at 16 U.S.C. § 1). The 1916 legislation is commonly referred to as the National Park Service Organic Act.

[4]This funding amount includes the spending authorization for revenues from admission and user fees collected at parks and franchise fees paid by concessionaires.

level of funding is provided and to allocate resources to its park units in a way that is both efficient and effective in delivering services. As we reported in 2006, however, operating costs increase each year because of required personnel pay increases, rising costs of benefits for federal employees, and rising overhead expenses such as utilities.[5] In addition, the park system faces a maintenance backlog of about $9 billion, according to Interior fiscal year 2006 estimates.[6] According to the Park Service, these budget realities are making it difficult to accomplish its core mission work, and partnerships are being strongly encouraged by the agency's leadership.

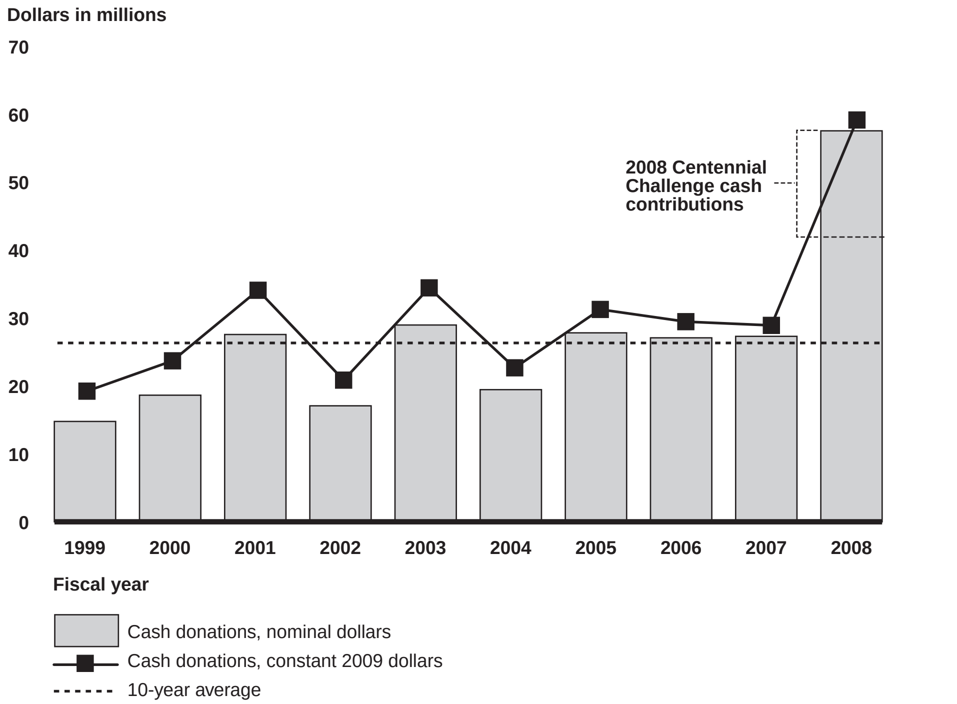
The Park Service relies on donations to supplement federal funding and assist the agency in better fulfilling its mission and fostering a shared sense of stewardship. Donations generally come in two forms—cash and in-kind goods and services. The Park Service reported receiving direct cash donations of $57.6 million in fiscal year 2008, about $30.3 million more than in fiscal year 2007 (see fig. 1). According to a Park Service official, a large part of the 2008 increase was attributable primarily to $15.6 million in privately donated matching funds in response to the $24.6 million appropriated by Congress in fiscal year 2008 for Centennial Challenge projects.[7] These matching funds, combined with an additional $11.3 million of in-kind contributions, supported 110 Centennial Challenge projects at 75 parks in 2008.

[5]GAO, *National Park Service: Major Operations Funding Trends and How Selected Park Units Responded to Those Trends for Fiscal Years 2001 through 2005*, GAO-06-431 (Washington, D.C.: Mar. 31, 2006).

[6]Congressional Research Service, *National Park Management*, RL33484 (Washington, D.C., Aug. 8, 2007). In February 2009, in the American Recovery and Reinvestment Act of 2009, Congress appropriated $735 million for the Park Service for deferred maintenance and other critical repair and rehabilitation projects, and construction for critical infrastructure projects.

[7]The increase also included donations from two major fund-raising efforts by nonprofit partners, including $8.5 million donated for a new visitor education center at Yellowstone National Park.

Figure 1: Total Cash Donations to the National Park Service, Fiscal Years 1999-2008



Source: GAO analysis of National Park Service data.

Annual cash donations to individual parks nationwide ranged from less than $10 to more than $4.5 million, on average, over the last 10 fiscal years, with the great majority of parks receiving less than $50,000 a year. In addition to cash donations, parks receive donations in the form of in-kind goods and services, which, for various reasons, are difficult to value and track. Examples of in-kind donations include artifacts for parks' museum collections and thousands of volunteers who contribute time and expertise through the Volunteers-in-Parks program.[8]

The Park Service is statutorily authorized to accept donations—both cash and in-kind goods and services—from various sources, including

[8]The Volunteers-in-Parks program was authorized by legislation enacted in 1970. The primary purpose of the program is to provide a vehicle through which the Park Service can accept and use voluntary help and services from the public. The major objective of the program is to use this voluntary help to mutually benefit the Park Service and volunteers. Volunteers in the Parks Act of 1969, Pub. L. No. 91-357, 84 Stat. 472 (codified as amended at 16 U.S.C. § 18g through 18j). This program falls outside the scope of our review.

individuals, corporations, and nonprofit organizations. Individuals include visitors who drop money in a park donation box or send a check to a park in appreciation for park services provided during a visit, such as a backcountry rescue or a ranger's informative interpretation. Corporations range from small local businesses—like a lumber company—to large national corporations, such as Macy's department stores. Nonprofit organizations, which support a specific park, group of parks, or the entire Park Service, also provide donations. Many parks accept donations from, and formally establish partnerships by entering into agreements with, such nonprofit organizations, including the National Park Foundation (Foundation), friends groups, and cooperating associations (see app. II for a description of the applicable authorizing statutes). Each of these types of organizations is described below.

In 1967, Congress created the Foundation to encourage private philanthropy to the parks. The Foundation is an official national nonprofit partner of the Park Service; although congressionally chartered, it receives no annual federal appropriations. In accordance with its charter, the Foundation raises private donations from individuals, other foundations, and corporations to support the Park Service and has broad discretion in how it raises and distributes these donations.

Friends groups are another type of nonprofit partner that supports the parks. The Park Service describes friends groups as any nonprofit organization established primarily to assist or benefit a specific park area, a series of park areas, a program, or the entire national park system. They are generally formed under state law and must comply with state and federal requirements for charitable fund-raising as well as standards of professional conduct. These include specific standards and philosophies of operation, best practices, codes of professional conduct, fiduciary guidelines and financial accountability requirements, independent audit procedures, and public disclosure requirements, among others. The Park Service does not require friends groups to operate as tax-exempt entities or to have formal partnership agreements with the agency unless they raise funds for the parks. Guidelines for park fund-raising activities are the primary source of park policy covering friends groups' activities. The Park Service estimated that in 2006, there were 186 friends groups contributing time, expertise, and privately raised funds to support the national parks. The groups vary in size, organizational structure, and nonprofit governance and fund-raising expertise. Some, like the Frederick Vanderbilt Garden Association and Eugene O'Neill Tao House Foundation, are small volunteer organizations, while others, such as the Cuyahoga National Park Association and Golden Gate National Parks Conservancy, are large-scale fund-raising partners that also provide research, interpretive and conservation programming, and park tours.

Cooperating associations—another type of nonprofit partner—support primarily interpretation, education, and research in the parks. The Park Service's relationship with cooperating associations began in 1923 with the founding of the Yosemite Association, and by 2009, the number of cooperating associations had grown to about 70. Led by boards of directors and executive directors responsible for day-to-day management, cooperating associations provide program and financial assistance to national parks by producing and selling educational and interpretive materials in bookstores, providing information to visitors, and managing educational programs and field institutes; they return some portion of their profits from these activities to the parks to support the parks' interpretive and educational mission. Many cooperating associations support multiple parks and other public land management units.[9] For example, Eastern National and Western National Parks Association—two of the largest cooperating associations—partner, respectively, with more than 130 and about 65 parks and other units. Others, such as Black Hills Parks and Forests Association and Great Smoky Mountains Association, partner with a few parks or a single park. Some cooperating associations use revenue-sharing models that enable them to support—at small parks, for instance—bookstores and other interpretive services that would not be profitable on their own. The Park Service requires that cooperating associations operate as tax-exempt organizations[10] and employs a standardized cooperating association agreement, identifying the specific federal statutes and agency policies governing agency and association responsibilities.[11] Some of the nonprofit partners acting as cooperating

[9]In addition to national parks, cooperating associations may also support national forests, national wildlife refuges, and state parks, among others.

[10]Cooperating association agreements require associations to obtain tax-exempt status under section 501(c)(3) of the Internal Revenue Code. This section provides that organizations granted tax-exempt status must operate exclusively for charitable, religious, or educational purposes, among others. As tax-exempt organizations, associations enjoy certain benefits that for-profit organizations do not. In particular, tax-exempt organizations are required to pay federal income taxes only on unrelated business income. Under state laws, they may also be exempt from many state and local taxes.

[11]Cooperating associations are subject to the National Park Service's *Management Policies* and "Director's Order #32: Cooperating Associations," with guidance provided in Reference Manual 32. When cooperating associations engage in fund-raising to support education and interpretation, they are also governed by "Director's Order #21: Donations and Fundraising."

associations—such as Golden Gate National Parks Conservancy, Rocky Mountain Nature Association, and Zion Natural History Association—also, like friends groups, actively raise funds to support programs and projects in parks.

Partnerships and donations are a key component of the Park Service's Centennial Initiative—a proposal the Park Service outlined in May 2007 for preparing the national parks for the agency's 100th anniversary. The initiative is a 10-year plan that includes two funding components: (1) $100 million per year for 10 years in new federal spending to complete operational enhancements such as repairing buildings, improving landscapes, hiring seasonal employees, and expanding educational programs; and (2) a Centennial Challenge, whereby the Park Service would receive up to $100 million per year in federal funding to be matched by an equal or greater amount of private donations toward partnership projects and programs. Although Congress has not passed legislation authorizing this multiyear proposal, it did appropriate $24.6 million for fiscal year 2008 Centennial Challenge projects. With this federal money, the Park Service obtained $26.9 million in contributions from its partners. In 2009, the Park Service plans to spend $4.5 million in federal funds, combined with $4.5 million in nonfederal donations, for eight Centennial Challenge projects and programs.[12]

These donations and partnerships have raised concerns among some members of Congress and the public about the potential for donors to have undue influence over agency priorities, for parks to become commercialized, and for partnership projects to create new operations and maintenance costs for the Park Service to absorb. For example, in 1998, members of Congress raised concerns about one park's proposal for a new visitor center to be supported by a fund-raising partner. From 1998 to 2002, in several hearings and letters to the Park Service about this project, members of Congress and others questioned whether

[12]In January 2009, when the Park Service was operating under a continuing resolution, it designated these as Centennial Challenge projects and programs, but when the budget was finalized, the agency did not receive any congressional appropriations specifically targeted under this name. Consequently, according to an agency official, the agency will instead use other available funds.

- the partner organization—which had ties to a construction company—exercised undue influence over the visitor center project when it developed a proposal and the park selected it without first following agency policies to clarify the need for such a facility;

- the project was an agency priority, given that it had never reached the nationwide priority list of construction projects in the agency's budget request;

- the project was excessively large and costly;

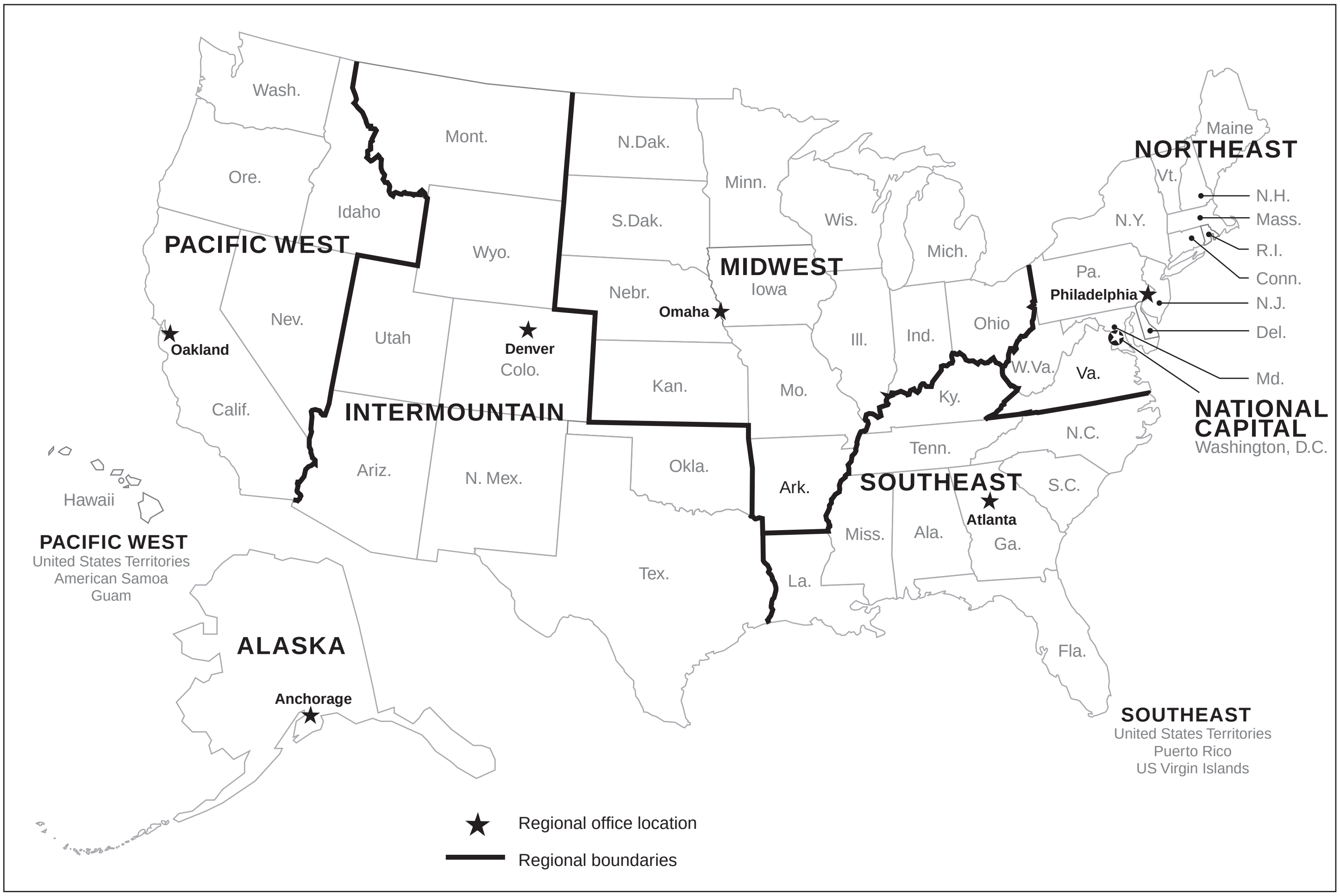
- Congress might have to cover a funding gap if the partner fell short of its fund-raising goals; and

- proposed features in the visitor center—including a retail store, café, restaurant, and IMAX theater—would commercialize the park.

More generally, in 2001 and 2002, the House Appropriations Committee expressed concerns about large partnership construction projects—noting that such projects included both successes and failures—and reminded the agency to respect its own priority-setting process for construction projects, rather than going outside the process to seek congressional funding. The committee further reminded the Park Service to be cautious about partnership projects that resulted in new operations and maintenance costs, especially in light of the agency's existing maintenance backlog. In 2002, the committee also said that the Park Service should be sure partnership agreements were in writing because in many instances, the scope of projects changed and the partners and the committee had different recollections of the original commitment. And in 2004 a conference committee reiterated past concerns of both congressional houses about the management of partnership construction projects, calling for the Park Service to carefully consider both construction and long-term operations costs of new facilities and to "make difficult decisions, where necessary, to defer or suspend a project that is not the right project, for the right reason, at the right size, and at the right time." The public has also registered its concerns. For example, in 2005 the Park Service drafted a new version of its donations and fund-raising policy, including proposals to relax certain provisions related to corporate donations and advertising, but after receiving about 1,000 public comments—many expressing concern that the proposed changes would commercialize the parks—the agency removed these provisions from the final version.

To manage donations and related partnerships, officials at all levels of the Park Service—park, region, and headquarters—are involved to varying degrees. The park is the basic management unit of the Park Service, and the agency relies heavily on the judgment of park superintendents (or park managers) who oversee each park unit for most decisions affecting local park operations. In addition to managing park operations, directing program activities, and overseeing administrative functions, superintendents are responsible for developing and fostering external partnerships. Depending on the park, other park staff, such as the deputy superintendent or the chief of interpretation, may also play a significant role in managing partnerships. Superintendents report to the regional director for their respective region (see fig. 2). The Park Service's seven regional offices offer administrative or specialized support not always available at local parks—regional partnership coordinators who work with local parks on partnership matters within the region, for example. Regional offices are responsible for program coordination, budget formulation, financial management, strategic planning and direction, policy oversight, and assistance in public involvement and media relations for parks and programs within the region. Additionally, they ensure consistency with national policies and priorities and coordinate with Interior's regional solicitors' offices.

Figure 2: National Park Service Regional Offices



Source: National Park Service.

The Park Service's headquarters office, located in Washington, D.C., and led by the agency's Director, provides nationwide leadership and advocacy, policy and regulatory formulation and direction, program guidance, and accountability for programs and activities managed by the field and key program offices. It also manages Park Service-wide programs that can be carried out most effectively from a central location. Within the headquarters office, the Office of Partnerships and Philanthropic Stewardship (Partnership Office) oversees the Park Service's policies on donations and fund-raising; assists parks, regional offices, and program areas by facilitating the review and approval of large-scale donations and fund-raising projects; reviews and coordinates marketing and donor-recognition programs; delivers philanthropy and partnership training for the agency and its partners; and provides coordination between the agency and park-based friends groups and the Foundation. The Partnership Office also coordinates with Interior's Washington Solicitor's Office to review the legal sufficiency of agreements and other documents. Similarly, within the Division of Interpretation and Education, an agencywide cooperating association coordinator facilitates relationships between the agency and cooperating associations.

Donations Have Provided Significant Support to Park Programs and Projects, and Partnerships Amplify These Donations with Intangible Benefits

Donations from nonprofit partners and corporations have provided significant support to park programs and projects, including interpretation and education, repair and rehabilitation of facilities, and cultural resource management and protection, among others. In addition, related partnerships have amplified the value of those donations with countless other benefits that go beyond dollar values or a simple tally of projects.

Donations Have Provided Significant Support to Park Programs and Projects

Donations from several sources have provided support to park programs and projects. Donations from nonprofit partners—including the Foundation, cooperating associations, and friends groups—support various types of programs and projects at the national and park level. Donations from corporations have also supported the Park Service through various programs and projects and have promoted public engagement with parks, in many cases through advertising.

Donations from Nonprofit Partners Support a Variety of Park Programs and Projects

Donations from the Foundation generally support programs and projects that are not federally funded, that meet the most critical needs of the park system, and have great impact across the Park Service. The Foundation, in consultation and collaboration with the Park Service, emphasizes the following themes when it raises funds and makes donations to the agency: (1) visitor experience; (2) volunteerism; (3) education; (4) community engagement; and (5) projects of national significance, such as the Flight 93

Memorial[13] and the African American Experience.[14] In 2005-2007, the Foundation addressed several of these themes through its donations to help create and improve Junior Ranger programs—which introduce children and families to the treasures of the national park system—in more than 90 parks.[15] The Foundation's donations supported volunteer and event coordination and community outreach and funded educational improvements, including redesigned program booklets, updated badges, and activity guides to attract children of different ages. As a result, according to the Foundation, parks are better able to attract families and educate the next generation of national park stewards.

In contrast to the national focus of donations from the Foundation, donations from cooperating associations and friends groups generally support projects and programs at individual parks. The Park Service does not track these donations centrally, however, so we asked the 30 cooperating associations and friends groups related to our sample of parks to identify the types of projects and programs their donations have supported in the last 3 years.[16] We found that donations from these cooperating associations and friends groups generally supported projects and programs in one of nine categories, with the top three being interpretation and education, repair and rehabilitation, and cultural resource management and protection (see table 1).

[13]The Flight 93 Memorial is a planned 2,200-acre national park where people can learn about the events of September 11, 2001. In April 2007, the Foundation was chosen to lead the fund-raising efforts for this memorial.

[14]The mission of the African American Experience Fund is to connect Americans from all walks of life to the contributions of African Americans throughout our country's history, by raising private funds to support educational, volunteer, and community engagement programs in national parks and historic sites that celebrate and tell the story of American history and culture.

[15]The Junior Ranger Program has three goals: (1) to engage children in learning about history and nature by participating in activities that enhance their national park experience; (2) to extend the program's reach to underserved audiences so that all parks can establish Junior Ranger programs; and (3) to develop and promote respect of, and appreciation for, our national treasures.

[16]Parks and partners in our sample did not correlate one to one because some parks do not have a friends group, some parks do not have a cooperating association, and some cooperating associations serve multiple parks (see app. I for more information).

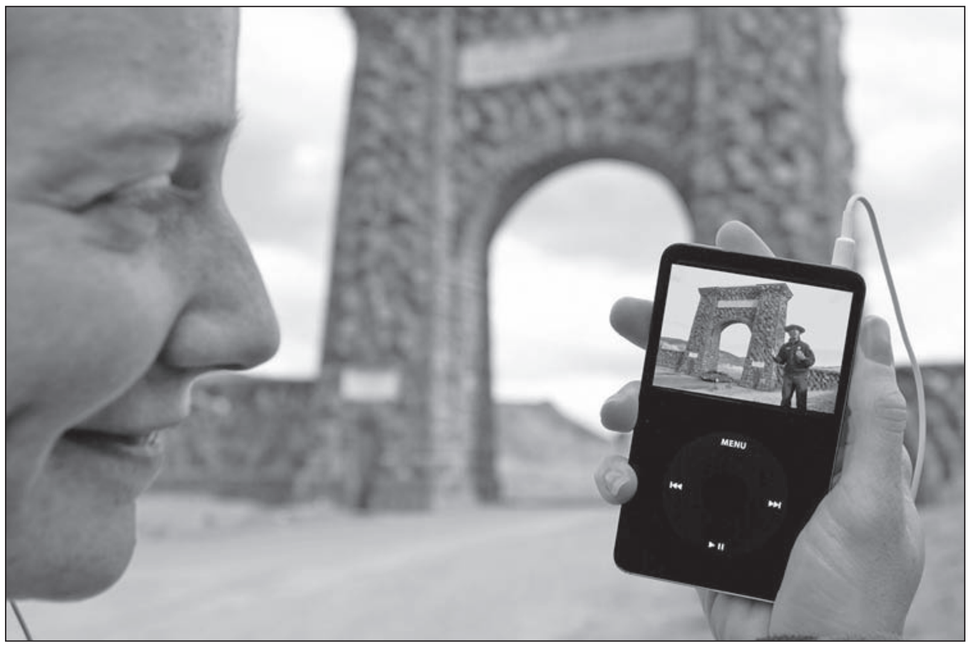
Table 1: Types of Projects or Programs Supported by Donations from 30 Cooperating Associations and Friends Groups in Our Sample

Project and program categories	Number of cooperating associations and friends groups indicating this category	Examples of projects or programs supported by donations
Interpretation and education	29	Funding for park interns, seasonal employees, conference attendance, and wayside exhibits; training for interpretive aides and for teachers in the park and in schools; Junior Ranger program support; printing and publishing support for interpretive supplies, field guides, and park newspapers; cultural arts
Repair or rehabilitation of an existing facility	23	Rehabilitating historic structures, including the Statue of Liberty and a park house for use by seasonal employees; repairing fencing, replacing roofs, and painting barns; remodeling backcountry trail shelters; restoring fountain to working order
Cultural resource management or protection	22	Restoring and preserving park archives, including early paintings, photographs, and film; digitizing slide files for online accessibility; preserving museum collections; acquiring Indian artifacts and rare books
Natural resource management or protection	16	Restoring endangered species habitat; restoring and maintaining a historic garden; supporting soil analysis and research of vegetation, soundscapes, and wildlife
New construction	12	Supporting construction and design for sales area at new visitor center; supporting construction for a new science center and upgrades at a new visitor center, such as more interactive exhibits and building upgrade to “green building” status
Trail maintenance, development, and access	11	Providing self-guiding brochure dispensers at trail heads; purchasing shirts, pants, and boots to support student volunteers working on trails
Other	9	Maintaining a superintendent’s account for miscellaneous expenses; cosponsoring a special event; supporting climate change research
Search and rescue	6	Providing maps for search and rescue; helping purchase new search-and-rescue vehicle; supporting canine unit
Lands	5	Purchasing 80 acres of land in the middle of a battlefield to prevent development

Source: GAO.

The category most often cited by the partners in our sample was interpretation and education, with 29 of the 30 partners reporting that their donations had supported projects and programs in this category during the last 3 years. For example, donations supported free park newspapers, trail guides, and Junior Ranger program materials, as well as the creation and production of exhibits and podcasts to enhance visitor awareness and understanding of park resources (see fig. 3). In addition, several partners donated services to operate field institutes that provide on-site immersion experiences for visitors, such as learning about the ecology of different wildlife species or the art of fly-fishing, among others. Other partners donated their services to provide educational programs that reach audiences outside the parks. The Grand Canyon Association, for example, partners with a diverse group of nonprofit entities throughout the state of Arizona to produce free community lectures, for which they reported a doubling in attendance from 2006 through 2007. Still other partners have harnessed technology to provide virtual park experiences through video blogs and e-field trips.

Figure 3: Yellowstone National Park Visitor Watching a Podcast



Source: Yellowstone Association.

Visitors can create a customized electronic tour by downloading videos to a handheld electronic video player and using the park's official Web site map to match the numbers of the videos to sites within the park. For those unable to visit the park in person, the videos provide a "virtual visit."

The second- and third-most common categories supported through partners' donations, according to the partners in our sample, were repair and rehabilitation of facilities and cultural resource management and protection. Partners' donations supported projects in these categories that are large and highly visible, as well as those that are more specialized and subtle but no less valuable. Some examples include:

- **Statue of Liberty and Ellis Island restoration.** Since 1982, the Statue of Liberty-Ellis Island Foundation has raised over $500 million for, among other things, the largest historical restoration in the history of the United States. The foundation's donations have paid for restoration activities that included replacing the statue’s torch, repairing its crown, and installing new elevators and an informative exhibit in the base. On Ellis Island, the Foundation has restored five buildings—including the Ellis Island Immigration Museum, where many rooms look as they did during the height of immigrant processing—and expanded and upgraded the Museum Library and Oral History Studio, among other projects. The Ellis Island Immigration Museum has welcomed nearly 30 million visitors since opening in 1990.

- **Wright Brothers National Memorial monument restoration.** In 2008, the First Flight Foundation donated funds and services to complete the first major restoration in more than a decade of the monument at Wright Brothers National Memorial in North Carolina, improving safety conditions for visitors and Park Service staff and restoring public access to the monument (see fig. 4). The project cost over $400,000 and included cleaning the monument’s interior and exterior, repairing damaged mortar, replacing the electrical and mechanical systems, reworking the monument’s dome and beacon, and designing a new night-lighting scheme to enhance the architectural granite “wing” design. The project also included development of a new maintenance manual with specific instructions, which the park’s maintenance team will use for routine upkeep of the monument in years to come.

Figure 4: The Monument at Wright Brothers National Memorial

Source: National Park Service.

- **Historic photograph and painting restoration at Yellowstone National Park.** Donations from the Yellowstone Association have long funded conservation of irreplaceable treasures in the park’s collection. Examples include duplication of Yellowstone’s more than 90,000 historic photographs—many of which were stored only on the original deteriorating film negatives—and funding the conservation of an 1887 painting by James Everett Stuart, whose paintings also grace the White House and homes of the Montana, Oregon, and Washington historical societies (see fig. 5). The association’s donations have also funded improved storage for the collected photographs and artwork to protect them from further damage.

Figure 5: Historic Painting Before (left) and After (right) Restoration

Source: The Fine Arts Conservancy.

In addition to the top three categories of projects and programs that partners in our sample cited, several other categories were also supported through the partners' donations. For example, some partners said their donations supported construction of new facilities. Friends groups tend to provide more support in this category than cooperating associations do, because the associations' missions are generally more narrowly focused on interpretation, education, and research. From 2005 through 2008, friends groups contributed over $100 million for at least six construction projects. Among these is a new visitor center at Grand Teton National Park. The Grand Teton Foundation donated about $10 million, which was combined with an $8 million federal appropriation and about $600,000 from the park's cooperating association, to build the new visitor center. Two other categories supported by partners' donations were (1) natural resource management and (2) trail maintenance, development, and access. Not only did several friends groups and some cooperating associations donate funds to support projects in these categories, but they also donated their services, often by coordinating volunteer programs. More than half the friends groups we spoke with support parks through volunteer services, which range from established programs to coordination of small groups. For example, through its Site Stewardship Program and with the support of local volunteers and education groups, Golden Gate National Parks Conservancy works to restore endangered species habitat at restoration sites in the Golden Gate National Parks. These sites are home to a number of endangered species, including the San Francisco garter snake and the mission blue butterfly (see figs. 6 and 7).

Figure 6: Habitat Restoration Volunteer

Source: Golden Gate National Parks Conservancy.

Figure 7: The Endangered San Francisco Garter Snake

Source: Golden Gate National Parks Conservancy.

Another friends group, the Frederick Vanderbilt Garden Association, consists of about 150 members who donate time to maintain and restore the gardens at the Vanderbilt Mansion National Historic Site in New York. The group also raises funds in the local community to purchase equipment and supplies such as lawn mowers, garden tools, and plants for the gardens, but its primary donation to the park consists of its members' time.

Not only have donations from nonprofit partners provided significant support to parks by helping to implement projects and programs, but they have also enabled the Park Service to achieve broader goals, such as addressing deferred maintenance needs. Fourteen of the superintendents in our sample told us that one or more of their partners had supported a project in the last 3 years that addressed deferred maintenance needs in their park. For example, 79 percent of the approximately $4 million in grant funding that Yosemite National Park received from a friends group in 2008 supported 14 deferred maintenance projects, including restoring scenic overlooks, rehabilitating historic structures, and replacing infrastructure such as bridges.

Most of the superintendents we spoke with said that many projects would not have been possible without their partners' support or that projects would have taken longer to complete. In a few cases, superintendents told us that they cannot meet their parks' basic operating needs with appropriations, so the support they receive from their partners is critical to their ability to provide programs and make needed park improvements. Additionally, most superintendents said support from their partners helped decrease costs. For example, a friends group paid for the design and construction of a heli-rappel tower at Yosemite National Park, so that rangers and other rescue personnel, who conduct about 250 rescues per year, can train and maintain their certifications (see fig. 8). According to the Yosemite Superintendent, this project saves the park from renting helicopter time—at an estimated $1,500 per hour—and would not have been done were it not for the friends group funding.

Figure 8: Heli-Rappel Tower at Yosemite National Park

Source: Yosemite National Park.

This tower simulates the experience of rappelling out of a helicopter, so that park rangers and other rescue personnel can train and maintain their certifications without helicopter rental expenses for the park.

Corporate Donations Also Support Projects and Programs and Promote Public Engagement with Parks

Corporate donations include charitable gifts—from which little to no business benefit is expected in return—as well as gifts that support both park needs and the corporation's business goals, such as through advertising. For example, a corporation might develop an advertising campaign that raises money for and promotes public engagement with parks, while also achieving its own goals, by appealing to environmentally conscious consumers through its affiliation with the national parks. Sometimes parks receive corporate donations directly; at other times, nonprofit partners accept corporate donations on behalf of individual parks or the Park Service.

The Park Service does not track corporate donations on a national level, but we collected information from the parks and nonprofit partners in our sample about the corporate donations they have received in the last 3 years. Of the 25 parks in our sample, 8 reported receiving direct charitable donations from corporations, none of which were tied to advertising. Individual corporate donations varied widely, but no single donation was valued at more than $70,000 (see table 2). These donations supported educational, search-and-rescue, and volunteer programs, as well as special events, maintenance, and resource management.

Table 2: Corporate Donations Made Directly to Our Sample of 25 Parks, 2006-2008

Park	Number of donations	Individual donation range	Total donations received	Donors
Cuyahoga Valley National Park	2	$11,000-$69,500 (estimated)[a]	$45,500-$80,500 (estimated)[a]	All Erection and Crane Rental; Glencairn Corporation
Gettysburg National Military Park	2	$50-$500	$550	Honeywell Hometown Solutions; Boeing
Grand Teton National Park	9	$100-$3,000	$10,350	Teton Mountaineering; Schapp Enterprises, Inc.; Clear Seas Communication, Inc.; Jackson Hole Seminars, Inc.; Hands On Design; High Mountain Group; Wal Mart Foundation; The Sandage Companies; Dornan's Bar, Inc.
Homestead National Monument of America	1	$1,000	$1,000	E Energy Adams, LLC
Statue of Liberty National Park	6[b]	$750-$30,000	$38,750	American Express; Clear Seas Communication, Inc.; Ritz Carlton; Oppenheimer; CMGRP; 20th Century Fox
Yellowstone National Park	3	$20-$100	$180	APN Media LLC; EP Consolidated Properties; HK Construction

Park	Number of donations	Individual donation range	Total donations received	Donors
Yosemite National Park	2	$6,000-$40,000	$46,000	Pacific Forest and Watershed Lands Stewardship Council; Clear Seas Communication Inc.
Zion National Park	11	$34-$6,000	$11,051	Orange Tree Productions, Inc.; Tennessee Valley Authority; Red Williams Insurance Agency, Inc.; JB Specialties, Inc.; Cap Insurance Company; PTI; BASF Corporation; Intermountain Farmers Association; UBS Financial Services, Inc.

Source: GAO.

[a]In-kind donations; reported values estimated by park officials.

[b]Includes two in-kind donations for which park officials gave no estimated value.

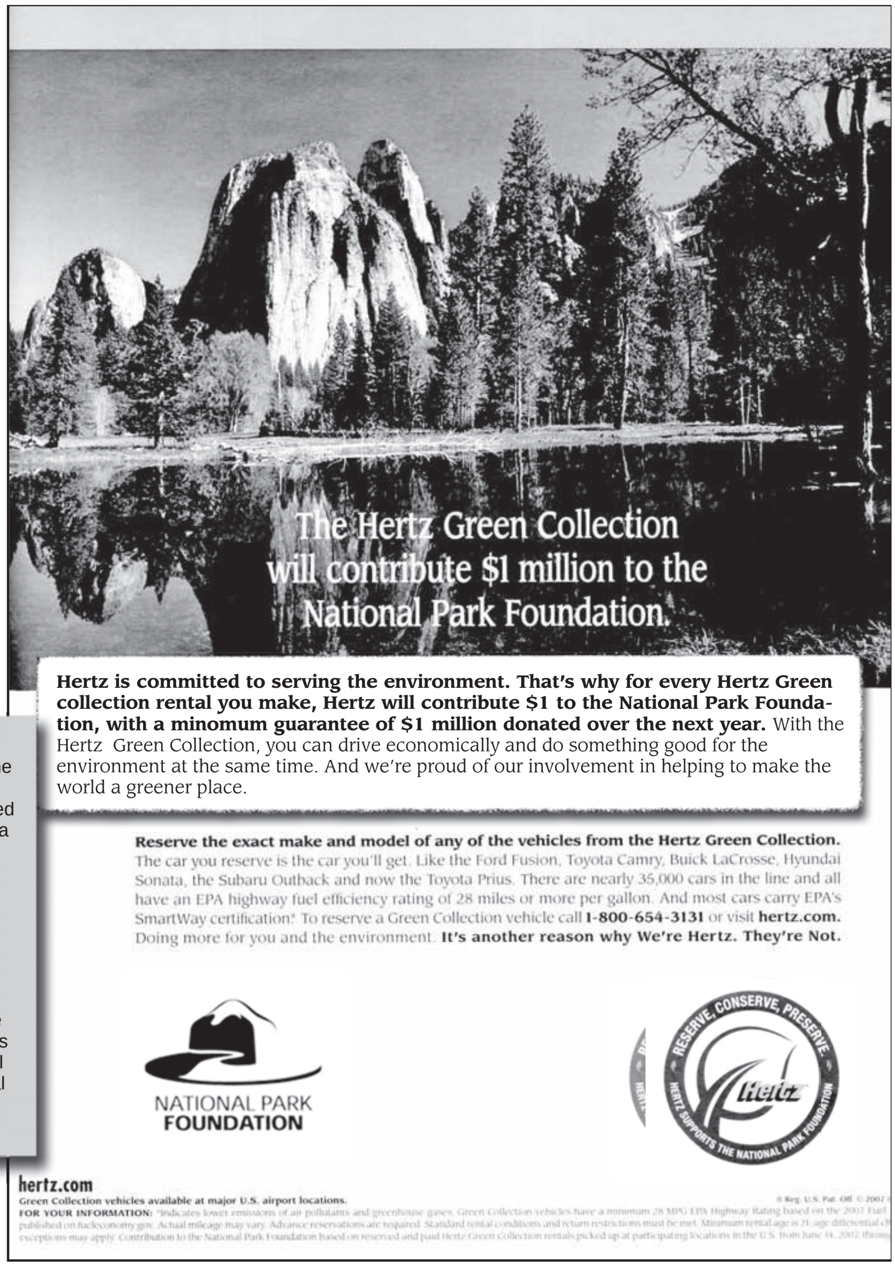
Of the 30 cooperating associations and friends groups in our sample, 15 reported providing their parks over $1 million in annual support, including at least one corporate donation in the last 3 years.[17] Most of these corporate donations were charitable gifts used to support various projects and programs; only three were tied to advertising. A Park Service headquarters official confirmed that charitable donations from corporations were more common than those tied to advertising.

In addition to collecting information from parks and partners in our sample, we also reviewed information from the Foundation about the corporate donations it accepts on behalf of the Park Service and how these donations support the agency. Many of the corporate donations received by the Foundation serve a dual purpose—meeting parks' needs while also supporting corporations' goals. Generally, the Foundation manages these corporate donations under one of two models. Under the first model—the "Proud Partners of America's National Parks" program—corporations commit to making certain donations to support Park Service projects and programs. In return, the corporations receive several privileges that help them advance their business goals. Specifically, they are designated as Proud Partners, permitted to affiliate themselves with

[17]We requested information from all the partners in our sample that reported on their tax forms providing more than $1 million in support to the Park Service in any one of the last 3 reporting years to determine how many of these partners were receiving corporate donations. Because the beginning and end dates for each organization's reporting year vary and do not all correspond to the same calendar or fiscal year period, the data we collected from partners came from the most recent 3 years of tax data they had submitted to the Internal Revenue Service (IRS).

the Park Service in promotional materials, and granted national marketing exclusivity. To ensure marketing exclusivity, the Park Service agrees to abstain from entering into any other nationwide advertising agreements with companies that sell the same product or service as the Proud Partner. While corporate donations under this model support the Park Service, according to an agency official, they also require the agency to invest considerable resources in managing them and ensuring national marketing exclusivity. A foundation official said that the organization is phasing out this model and now has only two Proud Partners—down from five at the end of 2006. According to an official, the Foundation is interested in and continues to pursue long-term relationships with existing and new corporations but under a new model. In contrast to the proud partner model, this new model includes more limited marketing exclusivity—12 months, in the case of a Hertz Rental Car “green fleet” promotion (see fig. 9)—and permits an advertising affiliation with the Foundation, rather than the Park Service. Under this arrangement, the Park Service need not invest any resources in managing the relationship or ensuring marketing exclusivity, since the direct relationship links a corporation only with the Foundation. According to a Foundation official, such corporate donations benefit the Park Service through both the funds they provide and information in advertisements, which promotes public engagement with national parks (see figs. 9 and 10). Additionally, the official said, the Foundation understands the concern about commercialization within national parks, and the new model addresses that concern by having corporations affiliate with the Foundation rather than directly with the Park Service. This way, the corporate advertising is distanced from national parks.

Figure 9: Hertz Green Fleet Promotion



The Hertz car-rental company donated $1 to the National Park Foundation every time a car was rented from its "green fleet," with a guaranteed minimum donation of $1 million, in exchange for a 1-year, exclusive marketing association with the Foundation.

Right:
The shared position of the logos at the right illustrates Hertz's support of national parks through the National Park Foundation

Source: National Park Foundation.

Figure 10: Leaflet Advertising Macy's Campaign

Source: National Park Foundation.

During National Park Week 2008, Macy's department stores nationwide helped generate awareness and cash support for the Foundation through the "One Good Turn" shopping event, which generated $2.7 million in unrestricted funds for the Foundation. Macy's encouraged its customers to support the work of the Foundation with a $5 contribution in exchange for an in-store and online shopping pass for a 2-day discount on most clothing and home items.

Related Partnerships Have Amplified the Value of Donations with Countless Other Benefits

By supporting projects and programs that would not otherwise be accomplished, partners help enhance visitors' experiences by offering visitors more than what they might have enjoyed without the partner's involvement. Besides visible project and program support, partners also provide less-obvious enhancements that ultimately benefit visitors. These enhancements include intangible benefits supplied by cooperating associations; flexibility, efficiencies, and expertise afforded the Park Service by nonprofits as nongovernmental entities; and a meaningful connection to the local community for constituency building.

The Park Service derives a substantial benefit from cooperating associations' running retail outlets at multiple parks and using some model of revenue sharing with the parks where the outlets are located. This relationship allows even small parks to benefit from basic cooperating-association services, such as a bookstore. In addition, cooperating associations believe they offer parks and visitors attributes that for-profit retailers would not, such as site-specific publications and materials that might be unprofitable or not otherwise available, as well as more knowledge and heightened passion about the parks. Cooperating associations can also contribute to the continuity of visitors' experiences, from Internet trip-planning resources to in-park retail sales, which give visitors an opportunity to take their experiences home to share with others and extend their visit long after they have left the park.

In addition, partners afford parks increased flexibility to address unplanned needs, the ability to accomplish projects more efficiently, and expanded expertise. According to several agency and partner officials, because partners are not subject to the federal appropriations cycle or government procurement regulations, they are more nimble than government and can help meet parks' immediate or unexpected needs, such as buying new computers or a video projector. Some partners also set aside a small amount of money that superintendents are able to use for expenses, such as giving gifts to visiting dignitaries or hosting a thank-you lunch for summer interns, for which they may not be permitted to use federal funds. Similarly, partner resources often go further because partners can earn interest on their money and can complete projects more efficiently—faster and for less money—than government. Several friends groups (6 of the 19 in our sample) have created and manage endowments to support capital improvements, conservation programs, and educational and community programs. When the costs of constructing a new science center at Great Smoky Mountain National Park suddenly increased in response to reconstruction demands after Hurricane Katrina, for example, the park's partners had sufficient flexibility with their financial resources to cover the additional costs. Partners can also play a role in land acquisitions. Private real estate transactions typically move faster than government transactions, so parks benefit from their partners' flexibility and resource availability when the partner acquires and preserves land on behalf of the government. The Rocky Mountain Nature Association, for example, has acquired several parcels of land and subsequently donated them to the Park Service. Of particular significance, according to the association's Executive Director, was a scenic 13-acre parcel that the association quickly purchased upon learning it was for sale, resulting in the expansion of Rocky Mountain National Park's border and preservation of the land from development by a local resort owner, who was also bidding for the land (see fig. 11). In less than 2 months after the land was posted for sale, the association was able to raise $400,000 and purchase the land. Additionally, it spent $15,000 cleaning up a 75-year-old dump and removing old structures from the site and about $7,000 in property taxes before the Park Service accepted the donation. The association's Executive Director said that the nonprofit's ability to be "Johnny-on-the-spot" is one of the most significant ways it is able help the park.

Figure 11: Rocky Mountain Nature Association Land Purchase

Source: Rocky Mountain Nature Association.

Also, nonprofit partners may bring expertise in areas that balance park staff members' experience and can lead to healthy dialogue, productive debates, and innovative ideas. Such expertise is particularly advantageous in helping the Park Service maintain parks' relevance to a diverse population of park users and balance the expectations of a technologically sophisticated generation with preservation of the natural environment.

Finally, as professionals and members of their communities, partners help parks make meaningful connections with surrounding communities and build supportive constituencies. One way that partners perform community outreach and constituency building is through membership programs, which most of the partners in our sample have. For example, partners often send out newsletters or informational packets telling their members and park gateway communities about the latest park issues. Many partners also have annual reports informing local communities of parks' various projects and activities and encouraging future involvement. Friends groups, in particular, spend a good deal of time and resources cultivating community relationships to build support for their parks. They encourage donors and communities to become stakeholders in the parks, thereby expanding parks' support constituencies. The long-term personal relationships they build with community members and key business and political leaders furnish continuity between parks and surrounding communities despite frequent park staff turnover. Furthermore, these groups often serve as parks' community liaisons and voices through advocacy, such as lobbying elected officials. Six of the 19 friends groups in our sample reported advocacy as one of the functions they perform.[18]

Park Service Policies and Processes for Managing Donations Generally Work Well, but Some Could Be Strengthened

The Park Service's policies and processes for managing donations and related partnerships establish a firm foundation to uphold the agency's objectives—integrity, impartiality, and accountability—but shortcomings in some of the policies and processes make it difficult to consistently secure these objectives. The agency's donations and fund-raising policy, as written, includes directives in important areas to fulfill agency objectives, but in practice parks do not always follow these policy requirements. In addition, the Park Service has improved its partnership construction process in response to past accountability concerns, but some gaps remain. These gaps in the partnership construction process, as well as weaknesses in the donations and fund-raising policy, hinder their effectiveness at protecting against risks that may accompany donations. The Park Service's cooperating association policy works well to guide relations with associations, and the agency's new procedures for Centennial Challenge projects show promise, but it remains to be seen how well they will work over time.

Donations and Fund-raising Policy Requirements Address Key Areas, but Weaknesses Remain in Implementation

The Park Service's donations and fund-raising policy requirements address key areas to protect the agency against risk, but their effect is diminished because parks and partners do not always follow them; ambiguities in the policy create challenges for parks and partners attempting to follow it; and the agency lacks a systematic, comprehensive approach for monitoring conformance.

[18]According to the standard agreement with the Park Service, friends groups may not lobby Congress on issues or projects for which they are simultaneously raising funds. They can, however, advocate on other park-related issues.

Donations and Fund-raising Policy Includes Requirements to Protect the Park Service against Risk

To ensure the integrity and appropriateness of donations and fund-raising activities, the agency's donations and fund-raising policy includes provisions designed to protect against risks of undue donor influence, excessive future costs for parks, and potential commercialization. These provisions address donations made directly to parks or to Park Service programs, as well as donations made to partners, such as friends groups, for the benefit of parks or programs. As shown in table 3, the policy requires parks and partners to establish written agreements and plans, among other things, to advance the following objectives:

- ensure donations are used to meet park needs,
- identify any potential conflicts of interest relating to prospective donors,
- consider future costs that would result from donor-supported projects,
- ensure accountability for donations received,
- recognize donors appropriately, and
- keep parks free of advertising and commercialism.

Table 3: National Park Service Donations and Fund-raising Policy: Summary of Required Agreements and Documentation

Agreement or document	Description	Objective[a]	When required
Donor recognition plan	Sets out procedures for acknowledging and thanking donors in a manner consistent with the park's mission, purposes, and plans	Recognize donors appropriately; keep parks free of advertising and commercialism	For all parks and programs that receive or are likely to receive donations
Corporate campaign agreement	Documents terms of agreement, including description of corporate donation and benefit provided to the Park Service, as well as prohibitions on marketing inside parks and stating or implying Park Service endorsement of products; describes specific promotional materials and where, how often, and how long they will be used	Keep parks free of advertising and commercialism; ensure donations are used to meet park needs	When a corporation makes a donation to the Park Service directly or through a partner and uses advertising and marketing to promote the donation and a relationship with the Park Service
Friends group agreement	Establishes long-term relationship between the Park Service and a partner; may authorize fund-raising for ongoing agency needs	Ensure donations are used to meet park needs	To authorize fund-raising for ongoing programmatic needs, if not covered in fund-raising agreements; these agreements are not generally required

Agreement or document	Description	Objective[a]	When required
Fund-raising agreement	Documents fund-raising target amount and intended use of funds, agreed-upon donor review process, and other terms	Ensure donations are used to meet park needs	When a fund-raising effort is designed to support a specific project or program and raise over $25,000
Donor review procedures	Stipulates an agreed-upon process for reviewing donors, which must be documented in fund-raising agreements	Identify any potential conflicts of interest for prospective donors	When a fund-raising effort is designed to support a specific project or program and raise over $25,000
Fund-raising plan	Details techniques, timing, staff needs, costs, and other components of a fund-raising strategy	Consider future costs that would result from donor-supported projects	When a fund-raising effort is designed to support a specific project or program and raise over $25,000
Feasibility study	Assesses the likelihood that the fund-raising effort will be successful	Consider future costs resulting from donor-supported projects	For fund-raising efforts intended to raise $1 million or more or involving national or international solicitations; may be waived by headquarters, depending on experience of park and partner

Source: GAO analysis of Park Service data.

[a]This column represents our determination of which of six Park Service policy objectives (see preceding text) is fulfilled by the agreement or document.

The donations and fund-raising policy sets forth the Park Service Director's delegation of authority to regional officials to accept donations under $1 million and to approve most fund-raising agreements with a goal of less than $1 million.[19] Donations of $1 million or more and fund-raising agreements with a goal of $1 million or more, or involving national or international solicitations, must be approved by the Director.[20]

For all donations made directly to parks, agency officials must ensure that the donation meets a legitimate need of the Park Service, would not require the commitment of unplanned funding, and does not reflect an attempt by the donor to influence agency decisions or receive special treatment. In addition, the donations and fund-raising policy describes appropriate and inappropriate ways to recognize donors. For example, donors' names may be listed on a visitor center wall, on a Web site, or in a

[19]Regional directors may delegate this or more limited authority to accept such donations to park superintendents or regional program managers.

[20]The Director may delegate to regional directors the authority to approve certain fund-raising agreements in which the goal is less than $5 million and there is no federal contribution of funds to the project or program.

park newspaper but not on bricks, benches, or park furnishings; for corporate donors, recognition may not include marketing slogans under any circumstances.

Under corporate campaigns, businesses may donate to parks or partners and promote their association with the Park Service through advertising,[21] but the donations and fund-raising policy states that such advertising or product promotion may not appear inside parks and may not imply that the Park Service endorses a business or product. It further states that the Park Service must review and approve all marketing materials before distribution and that any corporate campaigns identifying the Park Service with alcohol or tobacco products will not be authorized. A written corporate campaign agreement must be in place and reviewed for legal sufficiency by Interior's Office of the Solicitor.

The Park Service does not regulate its fund-raising partners, but when partners such as friends groups raise over $25,000 to support a Park Service project or program, the donations and fund-raising policy generally requires a written agreement—a friends group agreement or a fund-raising agreement—to be in place before the agency accepts the donations.[22] Friends group agreements establish long-term relationships between the Park Service and its partners and can be used to authorize fund-raising for ongoing Park Service needs. In addition, fund-raising agreements must be used when fund-raising activities are intended to raise over $25,000 for a specific project or program, such as a new visitor center or restoration of a historic site. Parks are encouraged to consult with Interior's regional and Washington solicitors' offices when drafting these agreements. Further, for all fund-raising efforts requiring a written agreement, the policy requires a fund-raising plan detailing techniques, timing, costs, and other components of a fund-raising strategy.

[21]The Park Service may accept and recognize charitable gifts—which are not linked to advertising—from corporations and businesses under the provisions for direct donations in the donations and fund-raising policy. When corporations intend to use advertising and marketing to promote a donation and a relationship with the Park Service, certain standards apply, including that a corporate campaign agreement be established.

[22]Small-scale, local efforts or events that seek funds not expected to exceed $25,000 for the Park Service do not require written fund-raising agreements. According to the donations and fund-raising policy, where a written agreement is required but has not been executed, the Park Service will not accept the donations without approval from the Associate Director for Partnerships and Visitor Experience.

When partners' fund-raising efforts are expected to garner $1 million or more, or involve national or international solicitations, the policy also requires a feasibility study to assess the likelihood of fund-raising success. The feasibility study evaluates the readiness of the partner to raise the funds, the willingness of prospective donors to support the effort, and any external factors that might affect the probability of success. Parks may request a waiver of this policy requirement, and according to the policy, headquarters officials determine whether to grant the waiver, depending on the partner's experience in similar fund-raising efforts and the park's experience in executing the type of project proposed. The policy goes further to explicitly recognize that each park and partner is unique, that one size does not fit all, and that flexibility is needed in how to relate to fund-raising partners having varying degrees of experience.

The donations and fund-raising policy as currently written reflects improvements the Park Service has made in recent years to address past concerns about the policy and to better protect against risks that may accompany donations and related partnerships. In 2006, the agency issued a revised version of the policy with more-stringent requirements than in preceding versions. For example, this version

- required—rather than encouraged—feasibility studies and donor recognition plans;
- set limits on which officials could accept direct donations (including corporate donations) instead of broadly granting authority to multiple officials in headquarters, regional offices, and at parks; and
- included additional requirements and a formal process for partnership construction projects.

At the same time, the Park Service issued a reference guide with detailed guidelines and tools for park managers, such as templates for required agreements. Although these changes provided better safeguards against risk than existed earlier, they had the added repercussion of demanding more staff time and expertise to interpret more-complex policy and meet additional requirements.

Partly to address this effect, the agency updated its policy in 2008, making changes to bring it in line with revised Interior policies and to streamline the process—such as increasing the dollar threshold for a written fund-raising agreement from $2,500 to $25,000 and eliminating the formal review of donations from state and local governments. In addition, officials in headquarters and in the Washington Solicitors' Office worked together to draft several model agreements and related documents intended to expedite approval and invest fewer resources in the process. These model agreements have been in draft for about 3 years, however, and still have not been finalized, although parks have been using the drafts as guides since July 2008. Officials in the Solicitor's Office said they are using this time to pilot and refine the agreements to make sure they capture a wide variety of regularly occurring circumstances. Also, some of the model agreements that involve relatively greater risks to the Park Service and its partners—such as a construction agreement—must be reviewed at higher levels in the Solicitor's Office.

Parks and Partners Do Not Always Conform to Donations and Fund-raising Policy

While the donations and fund-raising policy requirements address areas essential to achieving agency objectives and minimizing risks, their strength is reduced because in practice parks and partners do not always conform to the policy requirements, and headquarters sometimes waives them (see table 4).

Table 4: Fulfillment of Donations and Fund-raising Requirements at 25 Sample Parks

Agreement or document	Number required	Number complete	Number in draft	Number waived	Number outstanding
Fund-raising agreement	20	8	8	0	4
Fund-raising plan	20	5	7	2	6
Feasibility study	14	7	0	5	2
Donor recognition plan	24	9	4	0	11
Corporate campaign agreement	1	1	0	0	0

Source: GAO analysis of Park Service data.

At parks in our sample, shortfalls in conformance occurred for two primary reasons: park officials did not understand the requirement, or the documents required by the policy were in draft but not finalized, even though partners had already begun fund-raising in many cases. For example, of the 20 fund-raising agreements required at the parks in our sample, 8 were complete, with another 8 in draft. The remaining 4 required agreements were omitted—even though partners had already begun fund-raising—because park officials did not understand the policy requirement or the agreements had expired. For example, one park official working on a $35,000 project believed the agreement was required only for higher-cost projects; another park had not completed the documents because the park and partner were still developing a strategy for the project and the

Superintendent believed the project posed little risk to the agency; and at a third park, the campaign was authorized in an agreement that had expired. Several of the fund-raising agreements in our sample that were still in draft were not complete because solicitors' offices had not yet approved them. According to officials in the Washington Solicitor's Office, the most common reasons for delays in approving these agreements were that the project was large and complex; facts had changed or raised new issues that had not been addressed before; or parks and partners had not thought through all the details of the project and partnership, such as how to pay for future operations and maintenance costs for a new facility. Agency and department officials expressed concern about delays in approving agreements and said regional solicitors' offices lacked sufficient personnel and expertise in partnerships and philanthropy, further contributing to delays.

The Park Service also waived policy requirements in some cases, as allowed by the donations and fund-raising policy. Of the 14 required feasibility studies at parks in our sample, 7 were complete, and the requirement was waived in another 5 cases. For example, the Director waived the requirement for a project to establish an $11 million endowment to support educational programs at Rocky Mountain National Park, explaining in an approval memo that the waiver was justified because the partner organization had extensive fund-raising experience, the project did not involve construction, and it included components with independent utility. Consequently, the campaign presented a very low risk to the agency. The feasibility study requirement was also waived for a campaign to raise $3 million at Grand Teton National Park for construction of an auditorium addition to a visitor center. In this case, however, the agency did not document the rationale for waiving the requirement, although the partner organization had written a letter to the park describing its considerable experience with fund-raising, including raising over $10 million for the visitor center. A headquarters official said the agency approved the project without a feasibility study, in part because the park had reduced the project's scope from its original plan but also because of political pressure. Although the donations and fund-raising policy allows for waivers of the feasibility study requirement and outlines some general factors to consider when granting waivers, the Park Service has no specific criteria or procedures for doing so. In this context, the agency could be vulnerable to political and other pressures.

Headquarters officials acknowledged the shortfalls in conformance to the policy and the waivers exempting parks from certain provisions but believed they were justified because of specific circumstances in each case. For example, in several cases, they said the parks and partners in question had considerable experience and a track record of success in similar fund-raising efforts, and allowing them to begin fund-raising without a feasibility study or without a final fund-raising agreement in place did not pose a significant risk to the Park Service. While this approach is logical, it does not address the underlying issue—a disparity between the uniform rigor of the policy's requirements as written and the varied level of risk to the agency in different situations.

In some low-risk situations, the Park Service's and partners' investment of resources to conform to the policy appears to be excessive relative to the level of risk to the agency. Agency officials at several parks told us that agreements had been in draft for over a year and consumed extensive Park Service and partner resources but were still not final, even though they considered the projects to be relatively low risk. For example, officials at Golden Gate National Recreation Area and its partner, the Golden Gate National Parks Conservancy, have been through about 18 revisions of a fund-raising agreement over nearly 4 years and still do not have a final version. Numerous people—including Park Service officials in the park, regional office, and headquarters; conservancy staff and lawyers; regional and Washington office solicitors; and others—have invested considerable time in negotiating, drafting, reviewing, and revising the agreement, which does not warrant this sizable investment of resources for several reasons, according to agency officials. The conservancy has a long history of raising tens of millions of dollars for the park and has already raised over $30 million for this campaign. The park and its Superintendent similarly have decades of experience with partnerships, philanthropy, and working with the conservancy. Further, the fund-raising agreement has built-in safeguards to protect the Park Service against excessive risk. For example, the campaign, which is for a long-term "trails forever" project, is designed to raise funds to repair or build individual trail segments one or two at a time and includes a provision guaranteeing that no work shall begin until all the funds have been raised for a given segment, so the Park Service is not at risk of absorbing unplanned costs. In fact, several trail segments have already been completed, even though the fund-raising agreement is still in draft.

Superintendents we interviewed also expressed concern about the policy's failure to differentiate between parks and partners with considerable fund-raising experience and those without. Ten of the 25 superintendents we interviewed said they faced challenges related to this issue. For example, several of these respondents said the donations and fund-raising policy is overly restrictive for proven partners with strong records of accountability, and policy requirements such as feasibility studies—which can cost tens of thousands of dollars—should be more flexible for parks and partners with established track records of success. On the other hand, some of the same respondents said that for newer or less-experienced parks and partners, the policy is appropriate.

Ambiguities in Donations and Fund-raising Policy Create Challenges

Compounding the challenges caused by the disparity between the donations and fund-raising policy's requirements and the level of risk to the agency, and further compromising the effectiveness of the requirements, were challenges caused by a lack of clarity in the policy. For example, the policy allows some fund-raising to be authorized in friends group agreements, but it is not clear when a separate fund-raising agreement is required. In our sample of 25 parks, fund-raising was broadly authorized in at least seven friends group agreements. Under these agreements, partner organizations raised funds for projects costing as much as $3 million without having to prepare a fund-raising plan, record donor review procedures, or conduct feasibility studies. The parks and partners in these cases were generally experienced in large fund-raising efforts, had well-established partnerships and track records of success, and consequently probably posed little risk to the Park Service. Nevertheless, there is no assurance that all parks and partners operating with only a friends group agreement—and the projects they choose to support—would be low risk for the agency. In higher-risk cases, without the additional safeguards afforded through fund-raising agreements and other requirements, the Park Service could be vulnerable to partners' exercising undue influence or failing to raise the funds they commit to raising, among other things. But the policy neither differentiates between higher- and lower-risk cases, nor clarifies when the additional safeguards must be in place for parks where fund-raising is authorized under a friends group agreement.

Further, the donations and fund-raising policy is ambiguous about whether or when documents that the policy requires must be revised if circumstances change. Some parks and partners we talked with set out to reach a certain fund-raising goal, then increased the goal substantially without revising the required documents. For example, one friends group, along with its partner park, originally planned to raise under $1 million and met the associated policy requirements but then increased its target to well over the $1 million threshold—ultimately raising about $1.7 million—without taking additional steps to meet the requirements for higher-cost projects. In another example, a friends group originally planned to raise about $52 million to build a new visitor center and restore the site where the old one had been. Accordingly, the park and partner completed a feasibility study, fund-raising agreement, and other required documents. Over time, however, the cost of the visitor center rose to over $100 million, so the friends group not only raised these funds and constructed the visitor center but also—8 years after the original agreement was signed—began raising an additional $6 million for restoration of the old site without preparing any new agreements. Executive directors of several partner organizations told us that increasing the target was common in fund-raising efforts, and it was important for the Park Service's policy to be flexible enough to adapt to changing circumstances. Without parameters, however, such flexibility can lead to policy violations.

In another ambiguous area of the policy, two parks in our sample had begun fund-raising efforts with their partners but had not yet completed the documentation required by the policy because the efforts were in the "quiet phase"—a period when fund-raisers assess the feasibility of the effort, clarify the project's scope, estimate its cost, and develop a fund-raising strategy. Consequently, they did not yet have the necessary information to complete the documents. But the donations and fund-raising policy, as written, is unclear about whether such a head start is allowable. Headquarters officials said that as they interpreted the policy, partners should not begin any fund-raising until the agreements are complete.[23]

Headquarters officials were generally aware of these ambiguities in the donations and fund-raising policy and said that such flexibility is important to accommodate the unique circumstances of individual parks and partnerships. They said they made case-by-case decisions when interpreting and applying the policy requirements, considering the totality of circumstances in each case. While the decisions about parks in our sample appear to be justified, this ad hoc approach does have disadvantages. For example, the approach makes it more difficult for parks and partners to anticipate how their cases will be assessed and which policy requirements they need to follow, leaving their decisions more vulnerable to outside influences. In an internal review, Park Service officials found that the donations and fund-raising policy contains many ambiguities, and it can be difficult to get clear answers to questions about how to interpret the policy, but parks tend to move ahead with projects

[23]Large fund-raising campaigns often have a "quiet," or private, phase during which an organization secures leadership gifts before making a public announcement about the campaign. By the time the public phase begins, supporters are more likely to offer donations because they see that the campaign is off to a successful start.

and decisions anyway, responding to local pressures in the absence of clear guidance. In addition, reviewing individual cases creates a sizable workload for headquarters officials—diverting their attention from other issues, according to agency officials—and such a workload could contribute to delays in finalizing required documents. Several partners we talked to said the slow pace of the Park Service relative to the private sector contributed to difficulties because many donors expect to see the results of their gifts within 12 to 24 months, whereas some Park Service projects do not even have final versions of the required documents within that period. According to agency and friends group respondents, these delays create disincentives for donors to give to the Park Service rather than to an organization that can show results more quickly.

Park Service Lacks Systematic Approach for Monitoring Conformance to Its Donations and Fund-raising Policy

Further compromising the effectiveness of its donations and fund-raising policy, the Park Service uses an ad hoc approach to monitoring conformance—rather than a nationwide, systematic process for doing so—and consequently, the agency lacks assurance that all parks and partners are meeting the applicable policy requirements. Officials in the Partnership Office said they usually know about conformance to the policy for projects requiring the Director's approval, because they review the required documents that parks submit for these projects. Without a systematic process for tracking the information, however, they may not always know about conformance. For example, one park's draft fund-raising agreement calls for the partner to report any donations of $1 million or more to the Park Service for review and approval, but the partner organization said it did not report a $5 million donation, even though it recognized the donor on its Web site as a "featured sponsor." Officials in the Partnership Office said they knew about the donation but did not vet it because the regional office told them this donation would be used for a portion of the project on the partner's private land, rather than the portion on adjacent Park Service property. When we asked several times for an accounting of which donations were used for each portion of the project, however, neither the park nor the partner organization provided one, so we could not verify how the donations were used or whether they met the policy's vetting requirement, and it is not clear how the Park Service verified this information. Also, while headquarters officials may know about conformance in many cases, institutional knowledge about parks' conformance may be lost as current staff retire or change jobs, and without a more systematic way of tracking projects needing headquarters-level review, it would be difficult for new staff to ensure that parks and partners are meeting all of the applicable policy requirements.

Moreover, projects that do not require the Director's approval under the donations and fund-raising policy are generally approved by regional directors, but none of the agency's seven regions have systematic processes for monitoring conformance to this policy either. One regional partnership coordinator said he has many other duties and is not closely involved with donations and fund-raising activities at parks in his region. In the Northeast and Pacific West regions, partnership coordinators said they communicated frequently with parks about donations, related partnerships, and agency policy requirements but relied on parks to contact them for assistance, rather than actively monitoring parks' activities and conformance to policies. They use this reactive approach partly because they do not supervise superintendents, who report to regional directors.

Some regional coordinators advocated more active and comprehensive regional oversight of parks—including regularly soliciting information from parks and using a tracking system to monitor their conformance to policy requirements and to anticipate when parks may need assistance. Without a system to ensure that parks and partners meet the requirements, the agency may accept unnecessary risks. For example, one partnership coordinator expressed concern over an agreement that a park had negotiated and signed without involving the regional office; consequently, this agreement had never been reviewed to ensure that necessary legal mechanisms were in place to protect the Park Service. In another agreement negotiated without involving the regional office, according to agency officials, a park worked with a nearby city that agreed to construct facilities on Park Service land for $10 million and pay the facilities' long-term operations and maintenance costs. After the facilities were built, however, a new mayor was elected, and the city no longer wanted to pay the operations and maintenance costs, according to the park's Superintendent. The original agreement expired after 1 year, and the Superintendent (who arrived after the agreement had been signed) is now faced with determining how to cover the estimated $80,000 in annual operations costs. Given the park's strained budget, the park will likely have to take staff from other park programs and operate the facilities at minimal staffing levels, according to the Superintendent. According to agency officials, had the region been involved earlier, this situation might have been prevented or mitigated—for example, by improving communication and transparency with the city and using an agreement with a longer term or exploring possible legal mechanisms that would have enabled the city to collect fees for the facility.

In some cases where regional officials have learned of difficulties at parks, they have been able to help improve conditions. For example, according to a regional official, a newly formed friends group at one park offered to raise about $12 million for a new visitor center and arranged for pro bono work on the design. By the time the regional office learned about this initiative, however, the design was already complete, and it was considerably larger than the park needed, according to the official. In addition, the official said it became clear that the friends group was not experienced enough to raise $12 million. After consulting with regional officials, the park and friends group were able to negotiate a more appropriate agreement, and the group is now raising several hundred thousand dollars to help pay for new exhibits at the park, according to the regional official.

The Park Service Has Taken Steps to Address Accountability Concerns in Its Partnership Construction Process, but Gaps Remain

In 2005 the Park Service implemented a step-by-step process for negotiating, reviewing, and approving partnership construction projects, to address concerns among Members of Congress about the accountability of expensive projects constructed through partnerships. Specifically, some Members of Congress were concerned about projects in which partners fell short of meeting fund-raising targets and pursued congressional funding, often outside the Park Service's normal process for setting priorities for projects; public expectations were developed without appropriate communication between the Park Service, the partner, and Congress; and the Park Service was at risk of absorbing additional operations and maintenance costs even if no federal funds were used in construction.

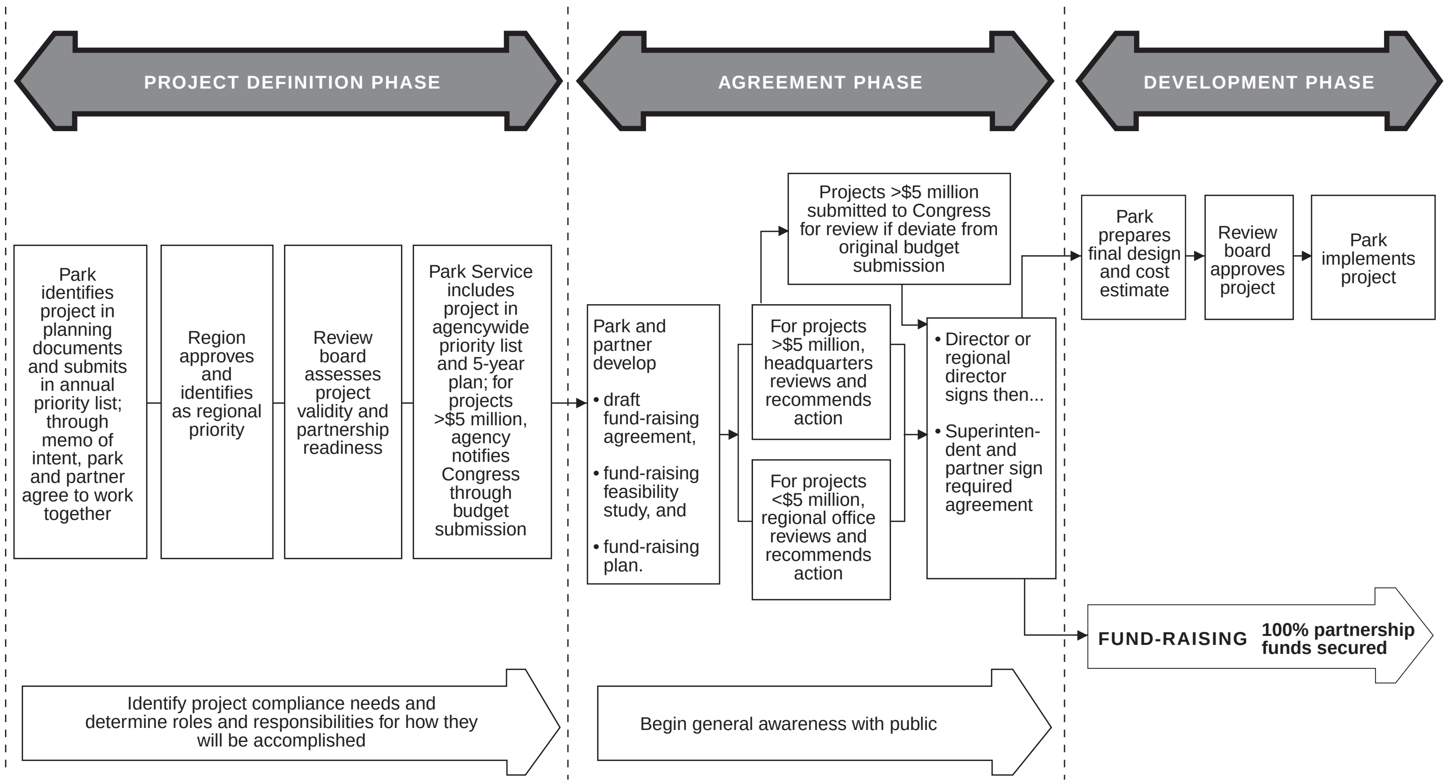
Projects that go through the partnership construction process are subject to all the applicable requirements in the agency's policy on donations and fund-raising, as well as a set of policy requirements that every Park Service construction project over $500,000 must meet, such as being identified as a priority at the park, regional, and headquarters levels. The process is organized into three phases (see fig. 12).[24] First, during the project definition phase, parks and partners must sign a memorandum, stating

[24]Originally, the Park Service developed a process with five phases but revised it in 2008 to have only three. Although the three-phase process is still officially in draft, it has been reviewed and approved by all levels in the Park Service, Interior's budget office, and congressional appropriations subcommittees and has replaced the five-phase process in practice. A headquarters official said the agency expects to finalize the new version in spring 2009.

their intent to work together on a construction project, and define the project's size, function, and estimated cost, including long-term operations and maintenance costs. A review board evaluates the project to ensure its need is justified, its scope and size are appropriate, and the design is cost-effective.[25] Policy also requires that projects over $5 million be submitted to Congress for review and concurrence. Second, during the agreement phase, the park and partner draft a fund-raising agreement, fund-raising plan, and donor recognition plan, while the partner arranges for a feasibility study to be done and begins identifying potential donors. The required documents are reviewed and approved at the regional and headquarters levels and, for projects over $5 million, reviewed again for concurrence from Congress. Finally, in the development phase, the partner may publicly launch the fund-raising campaign. During this phase, the park refines its project plans, which must be approved once more by the review board. When all the funds have been raised, the park can begin contracting and construction.

[25]The review board, known as the Development Advisory Board, comprises executive-level Park Service employees and external advisors, who review design and construction projects for cost-effectiveness and the responsible use of agency construction monies.

Figure 12: Partnership Construction Process



Source: GAO adaptation of National Park Service flowchart.

In 2007, Interior's Office of Inspector General issued a report on the partnership construction process, calling the newly implemented process a positive step but making several recommendations for improvement.[26] The agency has made progress on some but not all of these recommendations (see table 5).

[26]Department of the Interior, Office of Inspector General Western Region, *Partnership Construction Process a Positive Step, but Improvements Needed in Implementation* (Sacramento, Calif., March 2007).

Table 5: Partnership Construction Process: Summary of Inspector General's Recommendations and Park Service Actions

Recommendation	Rationale for recommendation	Park Service action
Streamline review and approval	The Park Service's process was time-consuming, partly because of how many times documents were reviewed and how many people reviewed them. The report recommended that the Park Service develop standard agreement templates and designate a single point of contact to track projects through the process.	The agency has worked with the Solicitor's Office to draft agreement templates, but the Solicitor has not yet approved them, so they are not finalized. The agency also introduced a simplified method for obtaining congressional approvals when required and delegated approval authority to regions for lower-cost projects.
Expand training on the process	The Park Service had provided training on the concepts behind the process but not on specific guidance and required documents.	The agency developed and provided additional satellite and in-person courses.
Ensure that all projects contain estimates of operations and maintenance costs	Such estimates are necessary for the Park Service to assess the impact of projects on budget and make decisions accordingly. All Park Service construction projects require life-cycle cost estimates, including future operations and maintenance costs, but these estimates were not done consistently.	The Park Service has taken no action to ensure conformance to the requirement, but all project proposals briefly describe expected changes in operations and maintenance costs and a plan for covering any increase.
Establish a universe of partnership construction projects	Without a defined universe, it is not clear which projects should be included, and there is no assurance that all projects are included.	No action.
Complete a tracking system for partnership construction projects	A tracking system is a fundamental tool for monitoring the status of projects and ensuring that all applicable requirements have been met. The Park Service had begun but not fully implemented a system for tracking partnership construction projects.	The Park Service still has not fully implemented its system for tracking projects.

Source: Department of the Interior Inspector General and GAO analysis of Park Service data.

Note: The Inspector General did not require a response from the Park Service to its report.

The Park Service has taken steps to streamline and expand training on the partnership construction process. To streamline its review and approval process, the agency drafted standard agreement templates, simplified its method for obtaining congressional concurrence when required by policy, and delegated more decisions to regions. Under the revised process, the agency will include partnership construction projects in its annual budget submission to Congress, so Congress will see all the proposals at once, rather than one at a time.[27] Not only will this practice expedite the process, but it will also enable Congress to see how partnership projects fit into the agency's broader priorities for its construction program. Also, the revised process calls for projects under $5 million that are entirely partner funded to be approved by regional directors, rather than the Park Service Director, thus reducing the workload in headquarters, as well as any associated delays. In addition, the Park Service expanded training on the partnership construction process and related topics, providing satellite training to hundreds of agency employees; developing and presenting training during standard superintendent-training sessions; and holding sessions at conferences for partner organizations, among other things.

In addition, although the agency has not taken action to ensure that all project proposals include accurate estimates of operations and maintenance costs, it does require that they include an explanation for how parks will cover any increases in such costs. For all Park Service construction projects, parks are required to estimate operations and maintenance costs in a project review form submitted to the review board, but the Inspector General's report found that they did not always do so, and even when they did, the estimates were not always accurate. According to a headquarters official, the Park Service has not taken steps to respond to this finding because it already has procedures in place for ensuring that these estimates are included and accurate, and it has been focused on revising its partnership construction process.[28] Since 2005, parks' proposed plans for covering any increases in such costs have also been considered in the review and approval of projects and documented in headquarters approval memos. The language in the approval memos is general, however, and not always supported with written documentation. For example, of the 18 approval memos issued for partnership

[27]The partnership construction process calls for congressional review of projects over $5 million at two points in the process—first, through the agency's annual budget submission and second, for projects where there have been substantial changes to the project budget or scope, during the agreement phase. The budget submission will replace the first review but not the second. If Congress raises no objections in response to the budget submission, the agency moves the project into the next phase.

[28]An agency office for construction is responsible for ensuring that the operations and maintenance estimates are included in the submission to the review board. According to a headquarters official, project proposals are returned to parks or regions for completion if this information is missing.

construction projects since 2005,[29] 9 include plans for a partner to pay at least a portion of the costs, sometimes as part of an ongoing arrangement or using proceeds from an existing endowment and other times through a new arrangement, such as raising funds to establish an endowment.

The Park Service does not require parks to establish written agreements when partners agree to pay all or a portion of operations and maintenance costs associated with a construction project. As early as 2004, Park Service officials found that parks commonly relied on informal understandings when partners agreed to pay a portion of operations and maintenance costs. In an internal report, they said, “For projects where organizations other than the Park Service are expected to contribute to the operational costs of a facility, such arrangements are frequently on an informal basis without specific commitments as part of a written agreement.” The agency still does not require such agreements to be in writing.

As a result, the agency puts itself at risk of absorbing operations and maintenance costs if an unwritten agreement breaks down, as is demonstrated by the following example. In 2008 Grand Teton National Park entered into an agreement with the Grand Teton National Park Foundation to raise about $3 million for an auditorium addition to a visitor center. Park officials believed that, because of an oral agreement with a former Superintendent, the foundation would pay the facility’s operations and maintenance costs, and the project was approved on the condition that the Park Service would bear no new costs. Subsequently, the foundation proposed a design change—adding a wall-sized window—which, according to an agency official, increased construction costs to $4.6 million and drove up projected operations and maintenance costs primarily because of expensive technical requirements for audiovisual equipment associated with the window. The park agreed to the design change, and the foundation agreed to raise the additional funds needed for construction. The foundation’s President does not believe she or the board agreed to pay the operations and maintenance costs, however, and said they prefer not to because doing so is not part of their mission. They consider such costs to be the government’s responsibility and their role to be supporting exceptional projects and programs that enhance the park,

[29]The 18 approval memos provided to us by the Park Service include all partnership construction projects that have been approved since January 2005 and are undergoing fund-raising, substantially completed, or completed.

according to the foundation's President. Nevertheless, they want to help and have agreed to continue talking with the park and exploring possible alternatives to cover the costs, such as renting the auditorium to generate revenue. The issue is still unresolved, but the Superintendent said that before construction begins, she intends to resolve clearly in writing how the additional costs will be covered—and the foundation supports the idea. In general, the Superintendent said the Park Service should require such a written agreement for construction projects, detailing the expected operations and maintenance costs, which portions each party will pay for, and a contingency plan describing what will be done if the expenses cannot be covered as planned.

Regarding the Inspector General's final two recommendations, the agency has neither established a universe of partnership construction projects, nor completed a tracking system for the projects. A headquarters official told us the agency has criteria defining such a universe, but the criteria are not documented so they are not being implemented consistently. According to the official, the agency plans to issue guidance about which projects must go through the partnership construction process but it has not yet done so because headquarters officials have recently been focused on revising the process and did not want to issue new guidance until the revisions were approved and final. Until the Park Service defines a clear universe of projects, it will be difficult to track projects' status and monitor whether they are meeting policy requirements, including the requirement to estimate operations and maintenance costs.

The Park Service began developing a computer tracking system for partnership construction projects in 2005, but it is not complete. Nor is it clear which projects belong in the system and which ones do not. According to agency officials, several projects that are going through the process are not in the system. Some were not added because the agency was making the transition to a new version of the system and wanted to wait until the transition was complete, while others were left out because there is no clear universe of projects. Currently, headquarters officials enter information for partnership construction projects over $1 million, since these projects come through headquarters for review, but lower-cost projects are not included, even though all partnership construction projects over $500,000 are supposed to go through the process. Also, the Park Service has not decided at what point a project should be removed from the system, according to agency officials. One project completed in 2005 and two others completed in 2007 are still in the system, even though nothing is left to track. And Centennial Challenge construction projects were omitted from the system—even though they must meet the same policy requirements—because the system could not be implemented quickly enough. Agency officials said they plan to expand the tracking system beyond construction projects to all partnership projects that require a fund-raising agreement, including Centennial Challenge projects, but they do not expect to reach this goal until around October 2010.

Gaps in Donations and Fund-raising Policy and in Partnership Construction Process Hinder Their Effectiveness at Protecting against Risk

The Park Service has made progress toward developing a donations and fund-raising policy and a partnership construction process that protect the agency against risks in many areas and address accountability concerns raised by Congress and others. Still, gaps remain, leaving the agency vulnerable to risks in some situations. To better ensure that parks follow the policy's requirements while also reducing the agency's investment of resources, some Park Service officials have suggested a certification process in which newer, less-experienced parks and partners would need to go through specific steps to develop experience and a track record. Initially, parks would have to follow a more-rigorous set of policy requirements, and regions would provide more assistance and oversight. For parks and partners that met certain criteria—such as demonstrating fund-raising success at various levels and financial accountability—the regional office could certify them to follow a modified set of policy requirements. Regional officials might evaluate the certified parks and partners periodically but invest more of their time with higher-risk, less-experienced parks and partners, according to the officials.

Toward the same end, some parks and partners have designed partnership arrangements that enable them to refrain from fulfilling the same policy requirements numerous times in a single year. For example, in a general friends group agreement authorizing the Yellowstone Park Foundation to raise funds, a formal priority-setting and project selection process is documented, thereby ensuring that donations are used to meet park needs (and protecting the Park Service against the potential for a partner to exercise undue influence), without preparation of individual fund-raising agreements for the many projects and programs supported each year. Great Smoky Mountains and Yosemite national parks achieve the same effect by following a grant proposal process each year in which they identify needs and submit proposals to their partners, and the partners approve some proposals for funding. Currently, the Park Service allows these arrangements through case-by-case interpretations of its donations and fund-raising policy. But to more effectively and efficiently protect against risks, the agency could finalize and implement its model friends group agreement—which routinely authorizes general fund-raising—and clarify criteria for when additional documents must be completed in higher- and lower-risk cases.

As the agency continues to build on its improvements to the donations and fund-raising policy and the partnership construction process, it could benefit from clearly delineating the risks it aims to protect against, potential indicators of those risks, and factors that temper the risks (see table 6). In many cases, the agency has used this logic when making case-by-case determinations about applying policy requirements. Currently the Park Service lacks a comprehensive framework for methodically applying policy requirements and processes to whole categories of projects rather than individual cases. It also lacks an approach that could clarify ambiguities and increase predictability for parks and partners following the policies.

Table 6: Examples of Risks, Potential Indicators of Risk, and Mitigating Factors Associated with Donations to the Park Service

Examples of risks to Park Service	Potential indicators of risk	Sample mitigating factors
Park Service left to absorb unplanned project costs because partner falls short of reaching fund-raising goal	Construction High-cost project New fund-raising organization or superintendent with little fund-raising and partnering experience	Project can be segmented into smaller, less-costly pieces with independent utility Project can be executed without reaching the full fund-raising target Partner and park have a track record of success Money is in hand or no fund-raising needed
Park Service must absorb unplanned operations and maintenance costs	Construction	Operations and maintenance costs are estimated and a plan for covering the costs is documented before fund-raising begins
Partner exerts undue influence over Park Service priorities	New fund-raising organization or superintendent with little fund-raising and partnering experience	A process for setting priorities for projects and programs to be supported through donations is documented, or park and partner develop a joint strategic plan identifying such projects and programs
Public confidence in the Park Service is compromised (because public expectations are raised but Park Service and partner do not follow through)	Premature or widespread publicity	Partner and park have a track record of success
Parks and Park Service become commercialized	Corporate donations made to parks or partners and tied to advertising	In advertising materials, corporation affiliates itself with partner rather than with parks or Park Service

Source: GAO.

Cooperating Association Policy Works Well to Guide Relations with Associations

In contrast to the donations and fund-raising policy and the partnership construction process, the Park Service's cooperating association policy created few challenges for parks and partners we talked to. The policy governs relationships between the agency and the associations, which generally elicit few risks for the agency. According to the policy, the associations must be tax-exempt organizations that support the Park Service's educational, scientific, historical, and interpretive activities. They must have a signed standard agreement to operate bookstores in parks, and the goods and services sold in the stores must support the purposes of the associations' mission. In addition, associations must submit several documents to the agency each year, including a standard report of revenues, expenses, and donations to the Park Service and a narrative description of annual accomplishments (see table 7).

Table 7: National Park Service Cooperating Association Policy: Summary of Required Documents

Required document	Description	Purpose	When required
Cooperating association agreement	Describes respective responsibilities of Park Service and association and sets forth general requirements for association's activities	Basis for the partnership between the Park Service and each association	When association wishes to sell interpretive goods and services in national parks. For associations operating in a single region, agreement must be approved by regional director; for those operating in multiple regions, it must be approved by the Park Service Director.
Annual report of operations and aid	Reports annual revenues; expenses; and funds, goods, and services donated to Park Service and other federal agencies. Relates to information reported in Internal Revenue Service (IRS) forms for most recent year	Collection of data for agencywide annual report on cooperating associations	Due annually on March 31 for all associations' most recent fiscal year
Tax return for tax-exempt organizations (IRS Form 990 and variations)[a]	Includes information on organizations' governance, ethics policies, revenues, and expenses. Management and fund-raising expenses reported separately from expenses the association incurs pursuing its tax-exempt purpose (program service expenses)	Proof of tax-exempt status, transparency, and accountability; verification of information in annual report of operations and aid	Annually for all associations that are required to file 990 forms

Required document	Description	Purpose	When required
Financial statement (audited or reviewed)[b]	Documents associations' assets, liabilities, revenues, and expenses. Audits assess whether the documents are free of misstatements and whether the financial position of the organization is presented fairly	Financial accountability and verification of economic viability	Annually for associations with gross revenues of $250,000 or more
Narrative description of activities and accomplishments	Details the association's activities and accomplishments for each year	Collection of information for agencywide annual report on cooperating associations	Annually for all associations

Source: GAO analysis of Park Service data.

[a]IRS requires organizations that normally have $25,000 or more in gross receipts to file these forms.

[b]Associations with gross revenues from $250,000 to $1 million must have their financial statements reviewed; associations with revenues of $1 million or more must have their financial statements audited.

The 14 cooperating associations[30] working with the parks in our sample had all met these policy requirements for the preceding year, and headquarters officials did not know of cases in which these requirements had not been met. To ensure that parks and associations are meeting the policy requirements, regional and headquarters officials monitor their activities and maintain copies of the standard agreements. In addition, to prepare the agency's own annual cooperating association report, the Cooperating Association Coordinator in headquarters collects and reviews all other documents required each year.

Although few cooperating association representatives we spoke with expressed concerns with the policy, those who did commented that the policy has been in a protracted and continuing revision process, which creates uncertainty about what to expect. Also, a headquarters official said challenges sometimes arise at parks because superintendents have only limited authority in their partnerships with associations, since cooperating association agreements are signed by regional directors or the Park Service Director, but day-to-day relations are between superintendents and associations. According to agency officials, they decided to delay issuing a new version of the policy while they evaluated this and other issues raised by the associations and agency leadership about the future role of cooperating associations in the Park Service.

[30]The 14 cooperating associations included 3 that are also friends groups and raise funds for parks. These 3 organizations fulfilling both functions are subject to all the same directives applicable to all cooperating associations.

Centennial Challenge Procedures Show Promise after First Year

To manage the $24.6 million appropriated for the Centennial Challenge program in 2008, as well as matching donations, the Park Service established a Centennial Office, appointed a Chief to manage the program, and developed eligibility criteria for projects. To be eligible for Centennial Challenge funding, projects had to align with one of the program's five goals:

- *Stewardship:* lead America in preserving and restoring treasured resources
- *Environmental leadership:* demonstrate environmental leadership to the nation
- *Recreational experience:* offer superior recreational experiences where visitors explore and enjoy nature and the outdoors, culture, and history
- *Education:* foster exceptional learning opportunities connecting people, especially young people, to parks
- *Professional excellence:* achieve management and partnership excellence to match the magnificence of the treasures entrusted to its care

In addition, parks had to show that their partners were prepared to match at least 100 percent of the federal contribution (with cash or in-kind donations) and that the funds could be obligated and the project under way within the fiscal year.[31] In August 2007 the Park Service announced a list of 201 projects eligible for Centennial Challenge funding. By April 2008 the project proposals had gone through six reviews, and the list was narrowed to 110 projects approved for funding.[32] Meanwhile, agency officials developed a business plan for the Centennial Challenge, which was also adopted in April 2008. The business plan defines roles and

[31]Federal law mandates that matching donations must be equal to or larger than the federal contribution, and the Park Service Director called for funds to be obligated and projects under way before year's end.

[32]The six reviews were conducted by (1) regional directors and an agency leadership council; (2) an agency project management system that applied "screen-out" criteria; (3) teams of agency employees using the "Choosing by Advantages" methodology in which the relative advantages of each alternative were considered in the context of costs; (4) an ad hoc Centennial Challenge project review team; (5) regional directors and the agency leadership council a second time, to narrow the list; and (6) the Centennial Challenge project review team once more (including contracting, agreements, and solicitors' staff review).

responsibilities for the many offices involved, the selection process for 2008 projects, requirements that must be met for various types of projects, and a strategy to meet the increased need for training that may accompany the program's launch.

Once the final 110 projects were approved, parks still had to meet several policy requirements described in the business plan before Centennial Challenge funds were released to them. For example, for each project, parks had to have a partnership agreement or letter outlining the responsibilities of each party, as well as a budget and a project plan (see table 8).

Table 8: National Park Service 2008 Centennial Challenge Procedures: Summary of Required Documents

Required document	Description	When required
Partnership instrument	Outlines the responsibilities of each party; one of three instruments required	For all Centennial Challenge projects
Donation acceptance letter	Acknowledges donation, states how it will be used, and describes any in-park donor recognition; for in-kind donations, letter to include attachment with partner's valuation of the donation (determined following a specified methodology)	When Park Service accepts donated funds or in-kind goods and services with no or minimal restrictions on use of the donation
Cooperative agreement	Describes project and how much each party will contribute; includes statement of work to be performed by each party and agreement to jointly develop project progress reports	When Park Service transfers any federal funds to a partner to accomplish a project (may not be used for in-park construction); partnership and project must also meet three tests required for the use of cooperative agreements
Cost-share agreement	Describes project, what the Park Service and partner agree to do jointly, what each party agrees to do individually, and how much each party will contribute; includes agreement to jointly develop project progress reports	When partner is involved in developing and implementing a Park Service project or program, and Park Service does not transfer funds to the partner (may not be used for in-park construction)
Project budget	Itemizes expected Park Service and partner costs for personnel, contractors, travel, supplies and materials, equipment, and other items, with total project costs for each party	For all Centennial Challenge projects, before receiving federal funds
Project plan	Summarizes park needs to be met by the project, partner's role, project deliverables, schedule, and tangible results expected	For all Centennial Challenge projects, before receiving federal funds
Progress or completion report	Summarizes work accomplished and funds obligated; submitted into Park Service's project management system	For all Centennial Challenge projects

Source: GAO analysis of Park Service data.

The Centennial Office, in consultation with the Solicitor's Office, developed model partnership agreements and a model donation letter to guide parks and partners in preparing the documents and to expedite approval. When Park Service financial and contracting officials verified that the documents required by the program were in place and regional officials verified that the donated funds had been deposited, funds were released to parks, and they began implementing the projects. During implementation, parks were required to enter periodic progress reports into a centrally accessible computer system, and upon completion, they were required to enter final reports. To ensure that all program requirements were met for each project, the Centennial Office recorded the information on a checklist it maintained in each project file.

Eleven of our 25 sample parks had a total of 20 Centennial Challenge projects approved in 2008 and completed all the required documents for them.[33] Nevertheless, they identified several difficulties in the first year's implementation of the program. The most common challenge that superintendents in our sample cited was the process's administrative burden, followed by unclear procedures, uncertainty about future funding, and the late timing of federal funds. Specifically, superintendents said the project review and approval process required considerable effort and changed multiple times, and the rationale for approving or rejecting a project was not always transparent. The uncertainty about future years' funding made it difficult to plan ahead, and some park officials expressed concern about the sustainability of programs started with Centennial Challenge funds. In addition, many parks did not receive the federal portion of the funds until June or July 2008—and some parks scarcely received the funds before the end of the fiscal year, which was the deadline the Park Service Director imposed for obligating all of the funds. This timing was particularly difficult for projects that involved hiring staff because parks did not want to hire people and lay them off only a month or two later. One park reported getting permission from headquarters to extend the staff needed for the project beyond the end of the fiscal year.

Many friends groups and cooperating associations commented on the substantial potential for the Centennial Challenge program, but they expressed concerns as well. One Executive Director said, "We love the vision," but cautioned that without a good system of execution, the vision might not be realized. Like superintendents, friends groups and cooperating associations identified some of the main difficulties with the

[33]Parks were directed to obligate Centennial Challenge funds by year's end, but not necessarily to complete all the work. Consequently, some parks have not completed Centennial Challenge projects or entered completion reports.

program to be the administrative burden, unclear procedures, and the late timing of federal funds. Another Executive Director said, "We'll think long and hard about whether to apply for Centennial Challenge funding in the future," explaining that at some point, the program's administrative cost and burden outweighed its benefits. In addition, several friends groups and cooperating associations commented that the program could be more inclusive of smaller parks with less-experienced partner organizations.

Both parks and partner organizations also acknowledged that certain challenges resulted from circumstances beyond the Park Service's control and that because 2008 was the first year of the Centennial Challenge program, some stumbling blocks were to be expected. On the other hand, several respondents cautioned that these challenges could be magnified in future years because many 2008 Centennial Challenge projects were already "in the pipeline," so partners had already raised funds for them and parks had completed planning documents, which may not be true in future years. One year is generally not long enough to plan a project, start and finish a fund-raising campaign, and implement the project, according to respondents. Furthermore, some Park Service officials said, if Centennial Challenge funding increases in future years—as the agency has requested—the Park Service will need to increase its capacity to manage the greater volume of federal funds, donations, and required documents.

Recognizing that parks had concerns and challenges in the first year of the program, the Centennial Office solicited suggestions from them and adjusted the program for 2009. For example, the office plans to add information to its Centennial Challenge Web site, such as transparent project selection criteria, clear roles and responsibilities for national and regional Centennial Challenge staff, and standard procedures for valuing in-kind donations. To avoid duplicate solicitor reviews of agreements and contracts, regional solicitors will review the documents in their respective regions. They also plan to develop and provide training on preparing the agreements and contracts required for the program. And to track projects' conformance to applicable program requirements, they will develop online spreadsheets accessible to parks, regions, and headquarters. As it begins its second year, the Centennial Challenge program shows promise in helping to achieve Park Service goals while also incorporating accountability provisions and safeguards against risks, but it remains to be seen how well the program will work over time.

Enhancements to Park Service Management of Donations Could Strengthen Accountability, Efficiency, and Partner Relations

The Park Service could enhance its management of donations and related partnerships by taking several steps. By using a more strategic approach, the agency could more efficiently and effectively meet its goals. And by further refining its information on donations, it could support such an approach while also enhancing its accountability. Also, by increasing employees' knowledge and skills in working with nonprofit and philanthropic partners, the agency could improve partner relations and better protect itself against the risks that may accompany donations.

A More Strategic Approach to Management of Donations Could Enhance Effectiveness and Efficiency

Even as the potential for a dramatic expansion of donations increases with the Centennial Challenge program, the Park Service has no long-range vision for philanthropy and related partnerships and no plans for how to achieve such a vision. In part, this lack of a strategic vision stems from the Park Service Partnership Office's focus on responding to concerns among Members of Congress about its management of donations and related partnerships—for example by revising its donations and fund-raising policy and implementing a partnership construction process. Further, the Partnership Office devotes considerable resources to shepherding individual projects through the policy requirements, making case-by-case decisions to interpret policy, and providing technical advice to parks and partners on the projects. While these are worthy activities, they have left little time and resources for thinking strategically about the desired role of donations and related partnerships in the Park Service—now and in the future.

Meanwhile, indications have been growing that such strategic thinking is needed now. For example, recent events at several parks have contributed to a climate of uncertainty and insecurity for cooperating associations in the Park Service. In particular, in 2006 Gettysburg National Military Park terminated the agreement with its cooperating association, Eastern National, choosing instead to allow its friends group, the Gettysburg Foundation, to oversee the bookstore arrangement in a new visitor center. Accordingly, the foundation solicited proposals from bookstore operators in an open competition (and Eastern National submitted a proposal along with several others), but the foundation ultimately rejected Eastern National in favor of a for-profit company that offered a higher rate of return to the foundation. Because Gettysburg was one of Eastern National's most profitable locations—typically generating about $3 million in sales annually—the loss had an effect on more than 130 parks that Eastern National supports.[34] The association decreased its annual contributions to these parks as a result of Gettysburg's withdrawal, according to a representative. The loss also hurt Eastern National, raising concerns among other cooperating associations about whether the Park Service will open bookstore operations more often to competitive bidding in the future and prompting broader questions about the future role of cooperating associations in the Park Service.

Partly because of these concerns, a group of over 30 cooperating associations wrote a letter to the Director in 2007, requesting that cooperating associations be aligned under the Partnership Office, where activities related to friends groups and fund-raising are managed, instead of the office overseeing interpretation. They said that "misunderstandings about the National Park Service's goals for national park cooperating associations are becoming a source of friction between cooperating associations, the National Park Service, and other park partners"; they believed that under the Partnership Office, they would be better informed about and engaged in issues critical to their support of the Park Service. The Park Service decided to retain the program within the office overseeing interpretation[35] but established a steering committee to examine the concerns raised by the cooperating associations, as well as some raised by Park Service staff.

The steering committee is one of many new offices, councils, committees, and positions the Park Service has created to help manage donations and related partnerships in recent years, but no focused effort has aimed to coordinate the entities or think holistically about donations and partnerships in the Park Service. Some members of these councils and committees, as well as other agency officials, have spoken out about the need for strategic thinking. According to a regional reference manual, the agency's approach to partnerships is primarily reactive. As a result, partnership efforts are not necessarily fulfilling the agency's greatest needs. To remedy this problem, the manual calls for the Park Service to

[34]To compensate for this loss, the Foundation agreed that if its revenues exceed a certain threshold in any given year, it will return $420,000 to the Park Service to use at its discretion.

[35]In a 2007 letter to the cooperating associations, the Park Service Director explained that because the law establishing the associations says they are to support interpretation, education, science, and research, the agency decided to retain the program in the office that most closely aligns with that mission.

focus attention on the issue and systematically develop a clear approach to partnerships. Superintendents we interviewed—including some that had served on partnership committees and councils—reinforced and expanded on this notion. For example, one said the Partnership Office is understaffed and cannot provide leadership because it is too busy reviewing individual fund-raising projects; the role of the Partnership Office should be setting broad policy, aggregating national reports, and performing other high-level activities. Another superintendent said that while significant potential exists for expanding the role of philanthropy in the Park Service, the agency has not yet developed a mature construct to realize that potential. Several superintendents questioned the rationale for managing friends groups and cooperating associations out of separate offices and for creating a Centennial Office apart from the Partnership Office. One said that while it was shrewd to create a position for someone to think separately about the Centennial Initiative, it was unnecessary and excessive to create a separate set of procedures for Centennial Challenge projects.

Although the multiple committees, councils, and offices are generally focused on relatively narrow issue areas, some of them have begun to address broader strategic issues related to the future of donations and partnerships. For example, both the Park Service and Interior have explicitly endorsed partnerships as a way to leverage strained budgets and engage the public. Toward this end, the Park Service established a partnership council to formulate a vision, direction, and framework for an agencywide partnership investment and delivery program. The council's vision statement describes a model in which the agency's "leadership and employees have embraced the use of partnerships as a primary way of doing business and accomplishing its core mission," and its organization empowers "parks, programs, regional offices, and service centers to take individual initiative in efficiently and creatively fulfilling the mission of the organization." Also, the cooperating association steering committee has worked to clarify the Park Service's priorities and expectations for cooperating associations over the long term, and the Centennial Office has developed a business plan for the Centennial Challenge fund, which outlines a strategy for the program.

Building on these efforts, we believe, the Park Service could benefit from clarifying what its specific goals are for partnerships involving donations and philanthropy, what steps the agency will take to support these goals, and how the various elements will fit together. For example, through strategic planning, the Park Service could work with its partners to consider questions such as whether the agency wants to encourage more donations in the future, whether it is appropriate to use donations to support core operations, and whether it wants more parks to have friends groups. Once the agency—in collaboration with its partners—has answered some questions like these, it could resolve questions about what resources and actions are needed to achieve the desired vision. Doing so could enhance the agency's effectiveness and efficiency—for example, by ensuring that people with key partnership skills are positioned where they are needed, when they are needed—and could better position Congress and the agency to make sound decisions about allocating resources and planning for the future.

Further Refinements to Information on Donations Could Strengthen Accountability and Transparency

The Park Service is further constrained in its ability to pursue a strategic approach for donations and related partnerships because it has limited information on donations. Because the Park Service receives some donations in the form of funds—for example, when visitors drop cash into donations boxes, when corporations send checks to parks, or when friends groups and cooperating associations provide funds to parks—and other donations in the form of goods and services—such as when corporations donate lumber, when cooperating associations publish books, or when friends groups construct new trails for parks—it has multiple systems for tracking information on donations. As summarized in table 9, the agency has a separate set of procedures for tracking donations data in five overlapping categories: funds received in Park Service donations accounts, donations received under the Centennial Challenge program, support provided by cooperating associations, support provided by friends groups, and support provided by the Foundation.

Table 9: Donations and Support Information Tracked by the Park Service

Category of donations data	Information tracked
Funds received in Park Service donations accounts	Amount received; receiving park or program
Donations received under Centennial Challenge program	Amount or value received; receiving park; project or program supported; Centennial Challenge goal supported; qualitative descriptions of projects and programs supported
Support provided by cooperating associations	Amount of direct financial aid to the Park Service, amount spent in support of associations' missions (by category), as reported to the Internal Revenue Service (IRS); qualitative descriptions of some projects and programs supported

Category of donations data	Information tracked
Support provided by friends groups	Amount spent in support of organizations' missions, as reported to IRS Groups' net assets and revenue, as reported to IRS
Support provided by the Foundation	Amount spent in support of National Park Service, as reported by the Foundation

Source: GAO.

For donated funds deposited into Park Service accounts, the agency reliably tracks information on the amount received annually by each park and reports the total amount received agencywide in its budget justification.[36] The Park Service does not, however, centrally track or report how the donations or donors' identities were used, although individual parks we spoke with frequently maintain this information in files or spreadsheets. For donations received under the Centennial Challenge program in 2008, the agency tracked and reported data on the amount of cash and the value of in-kind donations received, the specific projects and programs supported, the parks receiving the donations, and which of the program's five goals were supported by each donation. In addition, the Park Service collected narrative descriptions for each supported project or program and included some of these along with photographs in its year-end progress report.

For donations provided by friends groups, tracking the data is more difficult because the groups often spend money on behalf of the Park Service, and the agency has no record of the expense. For example, to support a trail maintenance project, a friends group might donate services, such as organizing a group of volunteers and overseeing the work, and spend money for supplies and salaries, but the park would not typically have a record of the total value of the goods and services it received (even though several parks we talked to were well aware of such donations). Regional offices and headquarters know less than parks do about the specific donations that friends groups make to parks because no Park Service record is kept of in-kind or cash donations received from these groups. Although the agency tracks data on cash donations, there is no

[36]The agency's financial system uses codes for park administrative units, which for the most part are the same as individual parks. In some cases, however, multiple parks are tracked under a single code, and it cannot be determined centrally how much each park received (although the parks have a record of this information). For example, donations received by the Thomas Jefferson Memorial are recorded under the National Mall and Memorial Parks administrative unit.

way to centrally determine what portion comes from friends groups because the data do not include the donors' identities.

To estimate the extent of support friends groups provide, in 2006 the Park Service began gathering information from publicly accessible Internal Revenue Service (IRS) forms submitted by the groups, but this information is incomplete, not up-to-date, and based on inconsistent determinations of support. The information is incomplete for several reasons. First, the Partnership Office's method for identifying all its friends groups is to solicit the information from regional offices. The regions, however, may not always provide complete and accurate data, and because the Park Service defines friends groups broadly, regions have different opinions about which groups to include. Once the Partnership Office has a list of friends groups, agency officials collect available IRS forms for the groups from publicly accessible Web sites such as GuideStar,[37] where the forms are posted along with other information about the organizations in an effort to increase transparency to the public. Because only organizations with gross receipts over $25,000 are required to file this form, some friends groups do not need to file it. The Park Service estimated that for 2006, only 27 percent of its estimated 186 friends groups met the threshold requiring the form. Also, even for those groups required to file the form, the Web site does not always post the forms. In such cases, agency officials follow up directly with the group to get the information, but this approach is not always successful.

In addition, the information is not up-to-date, because the forms are not generally available on the Web site until more than a year after the filing year, and once they are available, it takes time for agency officials to collect missing data and compile the information into a report.[38] For example, in April 2008 the agency reported information from the friends groups' 2006 tax year. The information from IRS forms is also based on

[37]GuideStar USA Inc. is a 501(c)(3) public charity founded in 1994. GuideStar's mission is to "revolutionize philanthropy and nonprofit practice by providing information that advances transparency, enables users to make better decisions, and encourages charitable giving." GuideStar advances its mission in part by posting nonprofit organizations' IRS 990 forms on its Web site.

[38]The organizations are not required to file the forms until the 15th day of the fifth month after the end of their fiscal year, and some groups' fiscal years go well into the following calendar year. For example, a friends group's fiscal year 2006 may go from July 1, 2006, through June 30, 2007, in which case the group would not be required to file the form until mid-November 2007.

inconsistent determinations of support. On the IRS forms, friends groups report the amount of funds they spend annually in support of program services,[39] or their missions, which are typically centered on supporting a park or a number of parks. For example, one friends group's mission is "to engage public support for the park and enhance public use and enjoyment of the park." When reporting program services expenditures, organizations make subjective decisions about what to include, such as what portion of salaries and benefits to count as furthering the organization's mission, and consequently, they do not always use the same approach. Park Service officials acknowledged these weaknesses in the data but said that collecting and reporting information that gives some indication of support provided by friends groups is an improvement over collecting no information centrally, which was the agency's practice before 2006.

To estimate the extent of support provided by cooperating associations, the Park Service requires associations to fill out a government form with data including gross sales revenue; cost of goods sold; net profits; sources of income other than sales; and cash and in-kind donations to each federal agency the association supports, in categories such as interpretation, research, and free publications. In addition, associations must provide financial documents and narrative reports on their annual accomplishments. Agency officials use information from the required documents to produce an annual report with nationwide and, in some cases, association-specific information on the following:

- revenues in categories such as sales and membership income;
- expenses in categories such as program service operating expenses and direct donations to parks;
- financial aid provided to the Park Service in categories such as interpretation, free publications, and research; and
- narrative descriptions and pictures illustrating examples of the support provided by cooperating associations.

Because the information on cooperating associations' support to the Park Service is collected annually directly from cooperating associations, it is

[39] According to the IRS instructions for the 990 form, "A program service is an activity of an organization that accomplishes its exempt purpose." The instructions further specify that organizations should generally not report fund-raising as an exempt activity.

more complete and up-to-date than that collected for friends groups from the Web site. Like the friends group information, however, it relies on the numbers from IRS forms, which are subjectively determined on the basis of an expansive concept of support. Therefore, the information on cooperating associations should still be understood as an indicator of support, rather than a precise accounting of the value of donations. Also, cooperating associations are not required to report information on the support they provide to individual parks; instead, they report their support to the Park Service overall. This means that the Park Service currently does not know how much each park receives from associations that partner with multiple parks, such as Eastern National, which partners with more than 130 parks and provided $12.4 million in support to those parks in 2007, according to the annual report. The Park Service is considering requiring this information in the future.

Like cooperating associations, the Foundation provides information directly to the Park Service, so agency officials do not have to collect it from a Web site, but the information has several limitations. Unlike the agency's data on associations and friends groups, the information from the Foundation has come from various sources in the past 3 years, partly because the Foundation is not required to file the IRS 990 form. For 2 years, the Park Service collected information from the Foundation's annual reports, but in the third year, the Foundation did not produce an annual report, so the Park Service obtained the data through a conversation with the Chief Financial Officer and from a presentation made by the Foundation.[40] The source of this information is unclear and does not match numbers in the financial statement the Foundation submits annually to the Park Service. When asked, Park Service officials said they too wondered what the number was based on but had not been able to get a clear answer from the Foundation. The Park Service's information on support provided by the Foundation is further limited because the agency does not systematically track how the Foundation's donations were used or which parks and programs received the donations, although an agency official said he meets frequently with Foundation staff and is familiar with their activities.

The Park Service acknowledges that its estimates of support provided by partner organizations are not precise measures of the value received, but agency officials believe that the costs of developing precise, reliable data

[40]As of February 2009, the Foundation had posted 5 years of financial data on its Web site.

would outweigh the benefits to the agency, especially because they believe the total value of such donations to be relatively small. It would be costly because it would take considerable time for staff to collect the data, enter it into a system, and verify its accuracy. And new databases require long-term maintenance, so the costs would continue into the future. It would be particularly costly to collect information on donations from partner organizations because the information originates with multiple, dispersed, independent organizations that the Park Service does not have authority over. And the donations are received by multiple divisions within parks. For example, the maintenance division might receive a donated car or trail repair services, the interpretive division might receive published brochures or front-desk support, and the resource management division might receive wildlife photos or assistance removing invasive plants. Also, the Park Service appreciates the support it receives from its partners and, according to agency officials, is reluctant to impose onerous and costly data-reporting requirements on them.

More importantly, even if the agency invested the necessary resources in managing the data and asked friends groups, cooperating associations, and the Foundation to provide more-precise valuations of their donated funds, goods, and services, it is not clear for several reasons that the data would be reliable. First, it would be difficult to ensure that all partner organizations—especially newly established or small organizations—followed a consistent method to produce accurate and complete data. Also, according to agency officials, it would be difficult for the Park Service to clearly define a universe of donating partners and donations. For example, the agency would have to decide whether the following nonprofit partners and their contributions should be included in such a universe:

- The Teton Science School in Wyoming provides interpretive and educational services to visitors at Grand Teton National Park through an environmental education center located inside the park.

- Yosemite Renaissance is a nonprofit organization in California supporting art in Yosemite National Park. The organization puts on an annual juried art show in the park for 3 months and then tours around the state for a year. The organization receives about $15,000 from the county, but the Park Service does not provide any financial support in return for the service, according to agency officials.

- The Cuyahoga Valley Scenic Railroad in Ohio spends about $2.8 million annually to operate a train service on Park Service tracks and offer educational and recreational train rides for the park. The Park Service owns and maintains the tracks and infrastructure and supplies about $200,000 to subsidize the nonprofit operation.

- The Bay Area Discovery Museum in California has raised about $25 million to restore Park Service buildings where it now operates a children's museum at Golden Gate National Recreation Area, consistent with the park's mission. Golden Gate has similar arrangements with a number of other park partners.

Finally, to develop reliable, accurate data, the Park Service would also have to ensure that all in-kind donations of goods and services were valued using a consistent methodology. Yet some donated goods—such as early settlers' wagon wheel spokes or some antique eating utensils—have very little monetary value and could cost more to appraise than they are worth, despite their significant educational or historic preservation value to parks. Other donations, such as wildlife art, historic photographs, or equipment used by pioneering rock climbers, have difficult-to-quantify value. If the Park Service required that such donations be appraised, donors might choose to make their donations elsewhere. And donated services can be just as difficult to value. For example, the Park Service or its partners would have to determine what portion of salaries to count for friends groups and cooperating associations that provide services such as answering visitor questions, staffing visitor center desks, raising awareness about parks with their local communities, or managing projects and programs in parks. At some parks, students or professors conduct research that benefits the Park Service, and lawyers, businesspeople, or consultants furnish professional services for no fee.

Not only do many Park Service officials believe that the costs of collecting precise data on donations would be high, some of them also believe that the benefits would be minimal at best. At the park level, several superintendents told us they did not see a use for a database with precise values. They were generally aware of the donations their parks received and said they could always ask their partners for more specific information if needed. At the headquarters level, officials in the Partnership Office said they rarely use the information they develop on estimated indicators of support, generally only to respond to occasional congressional inquiries. An official in the budget office said the volume of donations does not warrant the effort, and such information would not affect the agency's allocation of resources. He noted, however, that if the magnitude of donations increased significantly—for example if the Centennial Challenge program grew—the information might be warranted.

On the other hand, some superintendents told us they believed that notable benefits would come from collecting better data on donations, and the benefits would outweigh the costs. For example, one superintendent said it has become more apparent in recent years why the information is important, noting that currently some donations—and their associated benefits—are not reported anywhere. And several agency officials said it would not be too burdensome to track in-kind donations if an existing system could be used rather than creating a new one. Some parks have already begun to collect more information on donations. For example, a partnership coordinator at Cuyahoga Valley National Park recently began using a tracking form to collect information from the park's division chiefs on cash and in-kind donations they receive, including a description of the donation, its value or estimated value, the donation's purpose, donor category (such as individual, corporation, or nonprofit organization), and donor's name. The park initially started the tracking effort to meet a requirement in an earlier version of the Park Service's donations and fund-raising policy, but the requirement was subsequently eliminated. Nevertheless, park officials intend to keep tracking the information because they said it provides useful information left out of the financial system's data on cash donations, and the superintendent uses the data when talking with partners and the public about the value of philanthropy to the Park Service.

While it may be impractical to collect precise quantitative information on all donations, some refinements to the current approach—such as requiring parks to collect information from their friends groups—could improve estimates and, consequently, the Park Service's accountability and transparency. Moreover, improving information for some high-risk categories of donations may warrant the costs. For example, under the Centennial Challenge program, the requirement that donations match or exceed the federal contribution calls for heightened controls and justifies a greater investment of resources to track the data. Likewise, given the heightened level of risk associated with corporate donations, the agency might benefit from closer data tracking and monitoring. Equipped with refined information on donations and a strategic approach, the Park Service would be well positioned for its approaching centennial anniversary, and Congress could make informed decisions about allocating resources.

Additional Skills and Knowledge about Working with Nonprofit and Philanthropic Organizations Could Promote More-Effective Partnerships

Park Service employees and partner organizations identified challenges with understanding each other's cultures, policies, and constraints and said they lack sufficient skills in these areas, which they believe are critical for successful partnerships.[41] Although the Park Service and its nonprofit partners share a common interest in enhancing parks and programs, they have distinctly different cultures and frameworks, motivations, and needs. For example, nonprofit organizations are incorporated under state law and must meet applicable state requirements. As tax-exempt organizations, they must also comply with relevant IRS requirements. They have their own policies, and are accountable to their boards of directors, any donors or members, and the public. Partner organizations generally said they want to feel appreciated and respected; be involved in decision making; and be responsive to donors' interests, for example by showing results quickly and ensuring that their gifts are used as intended. For its part, the Park Service has numerous policies and regulations, and specific processes that it must follow. Many agency officials we interviewed noted the importance of following these processes and protecting the agency against excessive risk, as well as the value of encouraging support from partners that can enhance limited park resources. Partly because of the required processes, the agency tends to operate more slowly than the private sector, according to agency officials and partners. In addition, Park Service superintendents and staff sometimes rotate as often as every 2 or 3 years as they advance in their careers.

In recognition of these challenges, and to help identify training needs, the Park Service contracted with Clemson University to study agency employees' knowledge, skills, abilities, and attitudes related to partnerships. Researchers surveyed employees, asking them to rate the importance of, and their preparedness in, a number of Park Service competencies related to partnerships. They issued a report in 2007, identifying gaps where respondents reported feeling ill prepared relative to the importance of a given competency. The largest gap they found was in employees' ability to collaborate with philanthropic and grant-making entities to leverage funds toward achieving Park Service goals, followed by their ability to ensure that all partnership construction projects meet agency requirements and their knowledge of the partnership construction

[41]In 2008, we reported on similar challenges in GAO, *Natural Resource Management: Opportunities Exist to Enhance Federal Participation in Collaborative Efforts to Reduce Conflicts and Improve Natural Resource Conditions*, GAO-08-262 (Washington, D.C.: Feb. 12, 2008).

process. Also among the top 25 percent of identified gaps was knowledge of the concepts, policies, and practices related to donations and fund-raising partnerships in the Park Service.

Results from our own interviews are consistent with these findings. When asked what factors contribute to difficulties between partner organizations and the Park Service, friends groups and cooperating associations most often cited culture differences and related limitations in capacity. Similarly, superintendents most often cited greater capacity when asked what improvements could be made to the agency's management of donations. For example, several partner organizations said Park Service officials do not always understand retail business and sometimes expect a greater portion of revenues to be returned to the park or inadvertently make decisions that can result in lower revenues. Others said park officials sometimes focused too much on their financial contributions without appreciating other, less tangible forms of support they provided. And a number of partner organizations said it was sometimes difficult to understand Park Service culture, with its bureaucracy, chain of command, protocols, policies, and procedures. Several superintendents said it was challenging to ensure that their partners understood agency policies and procedures and had realistic expectations. Some said they needed more skills and expertise in building partnerships, and others said they needed greater capacity to think strategically about how to increase partnerships and donations and to more actively seek out partners.

In a 2004 Park Service review of its partnership projects, a team found that agency personnel needed training in building and maintaining successful relationships to enable them to deal more effectively with partners and partnership projects. The team said the training should include skills in collaboration; forming relationships; consensus building; looking for win-win solutions; negotiating; and how to work with strong, well-connected partners without compromising the agency's integrity. Further, in 2007 a departmentwide team for facilitating the partnership process concluded that partnership training and capacity building were severely undervalued in Interior. In particular, the team emphasized that a key component of capacity building is hiring and training additional contracting officials and solicitors who understand how to operate within the scope of the law with partners. Toward this end, the team recommended that Interior provide additional training for contracting officers and solicitors. Also, it concluded that both regional solicitors' and contracting offices lack sufficient personnel to work on partnership activities, cautioning that the Centennial Challenge will place significant additional workload on these offices; the team recommended hiring applicants with skill sets directly relevant to partnering activities.

To increase employees' knowledge, skills, and capacity related to partnerships, fund-raising, and nonprofit organizations, the Park Service has initiated efforts on several levels. In headquarters, the agency's Partnership Office has developed and provided additional training to Park Service employees and partners on its donations and fund-raising policy, the partnership construction process, and partnering with cooperating associations. The latter category includes sessions on tangible and intangible support provided by associations, their structure and governance, business practices, and how to work together, for example. The agency also established a partnership council to discuss concerns, suggest and test new ideas, and make recommendations on partnership issues, and it created a partnership Web site with guidance, tools, case studies, and other information.

Some regions and parks have also taken steps to increase capacity. The intermountain region recently held two multiday workshops, bringing together superintendents and executive directors of partner organizations to discuss topics such as what the Park Service and partners can do to benefit each other, strategies to resolve conflicts, and training needs for parks and partners. Demonstrating its desire to bridge the two cultures, the region also hired a full-time partnership coordinator from the Association of Partners for Public Lands, a nonprofit association of cooperating associations and friends groups. In the Pacific West region, agency officials established a partnership advisory committee—largely made up of superintendents with partnership experience—to provide technical assistance to parks and partners. The group surveys parks in the region annually to identify their needs and schedules custom-tailored consultations throughout the year to provide assistance and build capacity in the region. For example, in 2007, the group consulted with 10 parks and their partners, on themes including building a friends group, increasing board capacity for fund-raising, cultivating a partnership culture, writing fund-raising agreements, and building earned-income capacity. In addition, parks have initiated their own efforts to increase capacity. For example, Cuyahoga Valley National Park created a position for a full-time partnership coordinator, Minute Man National Historic Park hosted a training workshop put on by the Association of Partners for Public Lands for parks and partners in the Northeast region, and Valley Forge National Historic Park arranged for the National Parks Conservation Association to conduct a study identifying best practices in friends groups and national parks.

While these efforts represent progress, more could be done. The 2007 Clemson University study, the departmentwide partnership team's 2007 recommendations, and our 2008 interview results all confirm that agency officials and partners still face significant challenges working across culture differences and would benefit from increased knowledge and skills in this area. Not only would such increased capacity result in more-successful partnerships in the near term, but it could also reduce vulnerabilities arising when employees lack the requisite knowledge and skills to protect the agency against risks that may be associated with accepting donations.

Conclusions

For decades, donations and related partnerships have provided vast benefits to the Park Service, and philanthropy holds great potential for supporting the national parks in future generations. Yet along with benefits come risks. Faced with the difficult task of weighing the benefits against the risks, the Park Service has taken strides in the right direction, although it has not yet achieved an optimal balance. Over time, the agency has issued ever more complex policies and procedures intended to shield itself from possible risks, but the outcome may be counterproductive. Confronted with numerous and sometimes ambiguous directives, parks interpret the policy inconsistently, and regions and headquarters apply the policy on an ad hoc basis, reviewing only the portion of projects that comes to their attention. The result is inconsistent conformance and an agency exposed to the very risks the policies are designed to protect against. The challenge lies in finding equilibrium: that mix where policy requirements are thorough and their enforcement unyielding when risks are serious—as with partnership construction projects and related operations and maintenance costs—and where requirements are less demanding when risks are not serious, so as to provide sufficient safeguards while smoothing the way for the Park Service to continue enjoying the wide-ranging benefits of donations.

But even flawless policies may not be enough to manage donations to the Park Service effectively, especially with the potential for a dramatic expansion in donations under the Centennial Challenge. The Park Service will also need to turn away from its reactive stance toward a forward-thinking one and develop a comprehensive vision for philanthropy and related partnerships, with a master plan to guide its course in achieving the vision. To inform such a plan, as well as to provide accountability and transparency, the agency will need to continue improving its data on donations, while regularly assessing the costs against the benefits of implementing such improvements. With improved information and a strategic plan, the Park Service will be better positioned to recognize trends early and to make needed programmatic and management changes in areas such as policy, staffing, and training. And finally, it is clear that although the Park Service has taken steps to identify critical skills and knowledge needed for successful partnerships with nonprofit and fund-raising organizations—and has provided additional training in some cases—the agency needs to do more to foster an environment where such skills are consistently cultivated and rewarded.

Recommendations for Executive Action

We are making seven recommendations to the Secretary of the Interior. To more effectively uphold the Park Service's integrity, impartiality, and accountability while promoting positive partnerships, we recommend that the Secretary direct the Park Service Director to take the following three actions:

- Tailor the Park Service's donations and fund-raising policy requirements to be commensurate with the level of risk to the agency; for example, allow parks and partners that meet certain conditions to follow a modified process.
- Develop a systematic approach to oversight, including a comprehensive method for monitoring whether parks and partners are following policy requirements on all partnership projects that call for fund-raising agreements—for example, through completion and expansion of the database used for partnership construction projects—and delegation of oversight responsibilities on the basis of risk level to the Park Service.
- Ensure that all partnership construction projects contain estimates of operations and maintenance costs and, when partners agree to pay all or a portion of such costs, require that written agreements be executed.

To increase transparency and efficiency, we also recommend that the Secretary direct the Solicitor to work with the Park Service Director to

- expedite finalization of the draft model agreements related to donations and fund-raising.

In addition, to better position Congress and the agency to make informed decisions and plan for the future, we recommend that the Secretary direct the Park Service Director to take the following two actions:

- In collaboration with representatives of friends groups, cooperating associations, and the National Park Foundation, develop a strategic plan that defines the agency's vision for donations and related partnerships; sets short- and long-term management goals; delineates desired roles and responsibilities for agency offices and employees involved in managing donations and partnerships, so as to maximize efficient allocation of resources; and identifies steps to take in the short and long terms to achieve agency goals.

- Refine data collection procedures to improve estimates of support provided by friends groups and work with Congress to identify any additional reporting on donations it needs to be fully informed and to ensure accountability and transparency.

Finally, to create and sustain more-effective partnerships with organizations that make donations, we recommend that the Secretary direct the Park Service Director to

- improve Park Service employees' knowledge, skills, and experience about fund-raising and partnerships with nonprofit organizations—and encourage employees to improve nonprofits' understanding of the Park Service—through targeted training, resource allocation, recruiting, and promotion practices.

Agency Comments, Third-Party Views, and Our Evaluation

We provided the Secretary of the Interior with a draft of this report for review and comment. Interior generally agreed with our findings and concurred with six of our seven recommendations; it did not concur, however, with our recommendation that the Park Service develop a strategic plan that defines the agency's short- and long-term goals for managing donations and related partnerships. In addition, although Interior said it generally concurred with our recommendation that the Park Service tailor its donations and fund-raising policy requirements to be commensurate with risk, and described relevant steps the agency has taken and intends to take, we believe these steps fall short of meeting the intent of our recommendation. Interior's written comments are reproduced in appendix III.

Regarding our recommendation that the Park Service develop a strategic plan, Interior commented that (1) the role of partnerships in helping accomplish Park Service goals is "woven through and supported by" the agency's policies, including its 2006 Management Policies and its donations and fund-raising policy; (2) the agency cannot identify specific monetary goals for donations because it is not authorized to solicit them and some factors, such as donor interests and the state of the economy, are beyond the agency's control; and (3) the agency already does strategic planning on a case-by-case basis with individual partners, such as the Foundation. Nevertheless, we continue to believe that the Park Service would benefit from an agencywide strategic plan that clarifies its short- and long-term vision for the future role of donations and related partnerships, and defines goals and objectives to achieve that vision.

First, neither the agency's Management Policies nor its donations and fund-raising policy sets out such a plan—or any plans—or describes a vision or goals for the role of donations and related partnerships in the Park Service. Rather, the Management Policies embrace partnerships as a way to help accomplish the agency's mission and planning as a critical tool in decision making, call for managers to identify and accomplish measurable long-term and annual goals, and provide guidance on how and under what conditions parks should develop strategic and other plans. Thus we believe that, contrary to serving as a substitute for a strategic plan, this guidance supports our recommendation. The donations and fund-raising policy—which provides guidance for employees' conduct in relation to donation activities and fund-raising campaigns—does not serve as a substitute for a strategic plan either. Second, we agree that the Park Service should not set monetary goals for donations because, as Interior asserted, it has no control over certain factors and is not authorized to solicit donations to achieve those goals. But in our view, this does not prevent the agency from crafting a vision for the desired role of donations and related partnerships, setting specific *management* goals toward that end, or identifying actions needed to reach the goals. To clarify this point, we revised our recommendation to specify that goals in the strategic plan should be related to management. And third, we commend the Park Service for working to help the Foundation develop its strategic plan and for working with partners on park-specific plans, but we do not believe the Foundation's plan can substitute for a Park Service plan or that park-level plans can substitute for the much-needed agencywide plan that we are recommending.

In response to our recommendation that the Park Service tailor its donations and fund-raising policy requirements to be commensurate with risk, Interior generally concurred, but said that for three reasons, it does not support modifying agency requirements. First, Interior explained that, in an effort to minimize the time needed to secure approval for a project, the Park Service has recently taken steps to speed the approval process for two categories of projects: partnership construction projects and certain projects with a fund-raising goal between $1 million and $5 million. While these actions may be warranted, they do not align policy requirements with risk level—as our recommendation calls for—because the categories apply uniformly to low- and high-risk projects. Second, Interior said, the current provision allowing for waivers of some requirements enables the Park Service to apply its policies comprehensively and uniformly, maintain accountability, and minimize risks. We are not convinced, however, that a policy under which officials use their judgment to make case-by-case decisions about granting waivers achieves these objectives. And, as described in this report, our findings suggest otherwise. We found that parks and partners do not always conform to the donations and fund-raising policy, indicating that the policy is not being applied comprehensively across all the national parks. We found ambiguities in the policy that led to inconsistent, not uniform, interpretation and application of the policy. In addition, we found that the agency lacks a systematic approach for monitoring conformance to the policy, and does not always record key decisions in writing, raising questions about the agency's accountability in this area. And we do not believe the agency will be doing as much as it can to minimize risks until it takes action to ensure more consistent conformance to the policy. Finally, Interior asserted that only three waivers have been justified, suggesting that its policy does not need modification. Yet as we state in our report, we found seven instances, at just 25 of the agency's 391 parks, where waivers were granted in the last 3 years. Further, these include waivers for 5 of the 14 required feasibility studies in our sample, indicating that over one-third of these required studies in our sample were waived. Instead of modifying Park Service policy requirements, Interior said the agency would provide additional information to parks on the criteria headquarters uses to decide whether to grant a waiver and that headquarters would document all the waivers it grants so it can establish a record to use in determining whether the policy needs to be modified. While we support the Park Service in taking these actions, we do not believe they fulfill the intent of our recommendation, and we continue to believe the agency could benefit from tailoring its donations and fund-raising policy requirements to be commensurate with risk.

Because of our report's discussion of, and potential impact on, partner organizations, we also sought and received oral comments on the draft report from the Association of Partners for Public Lands, the Friends Alliance, and the National Park Foundation. All three organizations agreed with our findings and recommendations. In addition, they all emphasized the importance of the recommendation on strategic planning and commented that it would be essential for partners to be involved in such a process if it is to be successful. We agree that partners need to play a role in this process, as we stated in our report. We modified our recommendation to explicitly convey this point. Both the agency and the partner organizations also provided technical comments, which we incorporated as appropriate.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies of this report to interested congressional committees, the Secretary of the Interior, the Director of the National Park Service, and other interested parties. In addition, the report will be available at no charge on the GAO Web site at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-3841 or nazzaror@gao.gov. Contact points for our offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix IV.

Sincerely yours,

Robin M. Nazzaro

Robin M. Nazzaro
Director, Natural Resources and Environment

Appendix I: Objectives, Scope, and Methodology

We were asked to determine (1) how donated funds, goods, and services and related partnerships have supported the National Park Service (Park Service); (2) the policies and processes the agency uses to manage donations and related partnerships and how well they are working; and (3) what, if anything, could enhance the agency's management of donations and related partnerships.

To address these objectives, we reviewed applicable laws, policies, and processes; agency data on cash donations received; and information from the Park Service and partner organizations on noncash donations provided by partner organizations. We also interviewed Department of the Interior (Interior) and Park Service officials, as well as representatives of partner organizations and others, at the national, regional, and park levels. At the park level, we obtained information from a nongeneralizable sample of superintendents and other Park Service officials, and from representatives of the affiliated cooperating associations and friends groups, at 25 of the 391 parks (see table 10). To obtain the information, we used a Web-based structured interview protocol, in person for 9 parks and by telephone for the other 16 parks.

Table 10: Parks and Associated Partner Organizations Visited or Interviewed by Telephone

	Region	Park name	Cooperating association	Friends group(s)
1	Alaska	Wrangell-Saint Elias National Park	Alaska Geographic	None interviewed[a]
2	Intermountain	Grand Canyon National Park	Grand Canyon Association	None interviewed
3	**Intermountain**	**Grand Teton National Park**	**Grand Teton Association**	**Grand Teton National Park Foundation**
4	**Intermountain**	**Rocky Mountain National Park**	**Rocky Mountain Nature Association***	**Rocky Mountain Nature Association***
5	Intermountain	Yellowstone National Park	Yellowstone Association	Yellowstone Park Foundation
6	Intermountain	Zion National Park	Zion Natural History Association*	Zion National Park Foundation*
7	**Midwest**	**Cuyahoga Valley National Park**	**Eastern National**	**Cuyahoga Valley National Park Association**
8	Midwest	Homestead National Monument of America	Eastern National	Friends of Homestead National Monument of America
9	Midwest	Indiana Dunes National Lakeshore	Eastern National	None interviewed
10	Midwest	Jewel Cave National Monument	Black Hills Parks and Forests Association	None interviewed
11	**National Capital**	**Ford's Theatre National Historic Site**	**Eastern National**	**Ford's Theatre Society**
12	National Capital	Rock Creek Park	Eastern National	Friends of Peirce Mill

	Region	Park name	Cooperating association	Friends group(s)
13	National Capital	Thomas Jefferson Memorial	Eastern National	None interviewed
14	Northeast	Appalachian National Scenic Trail	None interviewed	Appalachian Trail Conservancy
15	**Northeast**	**Gettysburg National Military Park**	**None interviewed**	**Gettysburg Foundation**
16	**Northeast**	**Minute Man National Historic Park**	**Eastern National**	**Friends of Minute Man National Park**
17	**Northeast**	**Statue of Liberty National Monument**	**None interviewed**	**Statue of Liberty-Ellis Island Foundation Inc.; Save Ellis Island Inc.**
18	Northeast	Vanderbilt Mansion National Historic Site	Roosevelt-Vanderbilt Historical Association	Frederick W. Vanderbilt Garden Association
19	Pacific West	Eugene O'Neill National Historic Site	Western National Parks Association	Eugene O'Neill Foundation, Tao House
20	**Pacific West**	**Golden Gate National Recreation Area**	**Golden Gate National Parks Conservancy***	**Golden Gate National Parks Conservancy***
21	Pacific West	Kaloko-Honokohau National Historic Park	Hawaii Natural History Association	None interviewed
22	**Pacific West**	**Yosemite National Park**	**Yosemite Association**	**The Yosemite Fund**
23	Southeast	Great Smoky Mountains National Park	Great Smoky Mountains Association	Friends of Great Smoky Mountains National Park
24	Southeast	Jimmy Carter National Historic Site	Eastern National	None interviewed
25	Southeast	Wright Brothers National Memorial	Eastern National	First Flight Foundation

Source: GAO.

Notes: Bold text indicates the parks and associated nonprofit groups that we visited in person. Asterisks indicate that the cooperating association and the friends group is the same organization.

[a]We identified cooperating associations and friends groups to interview on the basis of information from the Park Service and the Association of Partners for Public Lands (APPL) and corroborated those we identified with park superintendents. "None interviewed" generally indicates that either the park does not have this type of partner or that the superintendent did not identify this type of partner.

To develop our Web-based structured interviews, we first met with headquarters and regional Park Service officials, representatives of national associations of friends groups and cooperating associations, and park superintendents and friends group and cooperating association executive directors from several parks to learn about donations and related partnerships. In particular, we obtained information about fund-raising, the Centennial Challenge, agency policies and procedures, challenges related to the agency's management of donations, and relevant data tracking. We used this information to develop a draft structured interview, which we shared with headquarters officials and partner organizations, and made revisions to it in response to their suggestions. To minimize nonsampling error that can introduce unwanted variability into the results (for example, differences in how a particular question is interpreted), we pretested the interview with four parks and their associated friends groups and cooperating associations. (Pretests were conducted in person for two parks and by phone for the other two parks.) Through our pretest process, we asked questions to ensure that the (1) interview questions were clear and unambiguous, (2) terms we used were precise, (3) interview did not place an undue burden on those completing it, and (4) interview was independent and unbiased. On the basis of feedback from the pretests, we modified the questions as appropriate.

We selected two samples of parks—one sample for site visits and another for telephone interviews. For site visits, we selected a purposeful sample of 9 parks that reflected geographic diversity and emphasized parks with high levels of donation activity, because we believed they would have the most practical experience with Park Service policies and procedures on donations and fund-raising and would be more likely to encounter the potential risks associated with accepting donations. For telephone interviews, we selected another 16 parks, mainly using a stratified random sample. Specifically, we randomly selected up to 3 parks per region including 1 with high (over $10,000) and 2 with low (less than $10,000) maximum annual donations for 2004 through 2006 from friends groups and cooperating associations. From among the 3 randomly selected parks in each region, we generally chose 2 to interview, on the basis of factors such as presence or absence of cooperating associations and friends groups, visitation rates, and type of park. (In the Alaska region, we selected only 1 park because none of its parks were in the high donation category, and in the Southeast region, we selected an additional park outside of the random sample because we did not visit any of its parks and we wanted to ensure sufficient coverage of potential regional issues.) We also selected 2 additional parks that were outside of the random sample and had recently started or ended relationships with friends group because we wanted to ensure our interviews were applicable to parks in such situations; these parks were among those we contacted for pretesting.

To develop the data for drawing our sample, we used information from the Park Service and the Association of Partners for Public Lands (APPL) on donations from friends groups and cooperating associations, park visitation rates, and park type for all 391 parks. We subjected these data to electronic and logic testing and followed up with Park Service and APPL officials regarding questions. After these verification and testing efforts, we considered the data sufficiently reliable as a source for our sample selections. In total, we completed structured interviews with 25 parks plus

11 cooperating associations, 16 friends groups, and 3 organizations that served both roles.

To analyze the narrative responses to some of the structured interview questions, we used the Web-based system to perform content analyses of select open-ended responses. To develop statistics on agreement among the answers, two reviewers collaboratively developed content categories based on interview responses to each question. Subsequently, they independently assessed and coded each interview response into those categories. Intercoder reliability (agreement) statistics were electronically generated in the coding process. We resolved coding disagreements through reviewer discussion; agreement on all categories was 90 percent or above. In addition, we conducted statistical software analyses of the closed-ended responses.

To determine how donations and related partnerships have benefited parks, we analyzed interview responses and documents we collected from the respondents, reviewed agency and partner reports describing accomplishments, and visited some projects to view them in person. We also obtained and analyzed cash donation data from the Park Service's financial system. To assess the reliability of this information and learn about the agency's related internal controls, we interviewed staff responsible for compiling and reporting the data in the Park Service's Office of the Comptroller and at the park locations we visited, and we reviewed an external audit of the data.

To determine what policies and processes the Park Service uses to manage donations and related partnerships and how well they are working, we reviewed pertinent Interior and Park Service policies and procedures and interviewed agency officials to better understand how they interpret and apply them; obtained documents required by the policies and assessed parks' conformance to the policy requirements over the last 3 years; reviewed relevant agency and Inspector General reports; and interviewed headquarters, regional, and park officials and partner organizations about related challenges.

To determine what could enhance the agency's management of donations and related partnerships, we analyzed interview responses to questions about challenges and potential improvements; reviewed relevant Interior and Park Service reports and a Clemson University study on agency employees' knowledge, skills, abilities, and attitudes related to partnerships; and interviewed agency and partner financial officers to understand how they tracked and reported information on donations. We also obtained information on fund-raising best practices and state and Internal Revenue Service policies applicable to nonprofit organizations, interviewed officials at a university and its associated foundation to understand how donations were managed there, and attended two nationwide meetings of friends groups and cooperating associations—including training sessions on topics such as the Park Service donations and fund-raising policy and the basics of fund-raising.

We conducted this performance audit from December 2007 through June 2009, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix II: Statutory Provisions Relating to Cooperating Associations and Friends Group Activities at National Parks

16 U.S.C. § 1. Establishes the National Park Service and the basic mission of the agency: "to conserve the scenery and the natural and historic objects and the wild life therein and to provide for the enjoyment of same in such manner and by such means as will leave them unimpaired for the enjoyment of future generations."

16 U.S.C. § 1a-2(g). Authorizes the Secretary of the Interior to enter into contracts, including cooperative arrangements, with respect to conducting living exhibits and interpretive demonstrations.

16 U.S.C. § 1b(5). Authorizes the Secretary of the Interior to provide, on a reimbursable basis, supplies and equipment to persons that render services or perform functions that facilitate or supplement the activities of the Park Service.

16 U.S.C. § 1g. Authorizes the Park Service to enter into cooperative agreements that involve the transfer of Park Service appropriated funds to state, local and tribal governments; other public entities; educational institutions; and private nonprofit organizations for the public purpose of carrying out National Park Service programs pursuant to 31 U.S.C. § 6305.

16 U.S.C. § 3. Authorizes the Secretary of the Interior to issue rules and regulations for use and management of park areas.

16 U.S.C. § 6. Authorizes the Secretary of the Interior to accept donations of lands, other property, and money for the purposes of the National Park System.

16 U.S.C. § 17j-2(e). Authorizes the use of Park Service appropriations for the services of field employees in cooperation with nonprofit scientific and historical societies engaged in educational work in the parks.

16 U.S.C. § 18f. Authorizes the Secretary of the Interior to accept donations and bequests of money or other personal property and to use and administer these for the purposes of increasing the public benefits from museums within the National Park System.

16 U.S.C. § 19e. Establishes the National Park Foundation, a charitable and nonprofit corporation, to accept and administer gifts of real and personal property for the benefit of, or in connection with, the National Park Service, its activities, or its services.

16 U.S.C. § 19jj-4. Authorizes the Secretary of the Interior to accept donations of money or services to meet expected, immediate, or ongoing response costs concerning destruction, loss, or injury to park system resources.

16 U.S.C. § 462(e). Authorizes the Park Service to enter into contracts and cooperative agreements with associations and others to protect, preserve, maintain, or operate any historic or archaeologic building, site, object, or property in the National Park System.

16 U.S.C. § 464(a). Authorizes the Secretary of the Interior, in administering historic sites, buildings, and objects of national significance, to cooperate with and seek and accept the assistance of any federal, state, or municipal department or agency; any educational or scientific institution; or any patriotic association or individual.

31 U.S.C. § 6305. Authorizes federal agencies to use cooperative agreements when (1) the principal purpose is to transfer a thing of value to the recipient to carry out a public purpose and (2) substantial involvement is expected between the agency and the recipient when carrying out the activity contemplated in the agreement.

Appendix III: Comments from the Department of the Interior

United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, D.C. 20240

JUN - 2 2009

Robin M. Nazzaro
Director, Natural Resources and Environment
Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Ms. Nazzaro:

Thank you for providing the Department of the Interior the opportunity to review and comment on the Government Accountability Office Draft Report entitled, "National Park Service Donations and Related Partnerships Benefit Parks, but Management Refinements Could Better Target Risks and Enhance Accountability," (GAO-09-386).

The National Park Service (NPS) under the Department has reviewed the draft report and appreciates the auditors' acknowledgement of the:

- value of partnerships and donations to the national parks and NPS programs;
- steps and policy changes the NPS has taken to address the management and accountability of partnership projects and donations;
- challenge of applying policy requirements so that the NPS is accountable and consistent in its application, with the desire to expedite and streamline review and approval processes when risks are considered minimal; and
- steps the NPS has taken to address accountability concerns in its partnership construction process; and
- ongoing training provided to staff to facilitate their successful management of donations and partnerships.

We also appreciate the auditors' acknowledgement that the NPS has trained and is continuing to train staff on partnerships and donations to increase the knowledge, skills and abilities of employees to successfully manage donations and partnerships.

We support the report's findings that the NPS's policies and processes for managing donations generally work well and that our donations and fundraising policy includes requirements that address key areas and protect the NPS against risk.

GENERAL COMMENTS

In 2004, in response to increasing Congressional concern about partnership construction projects, where philanthropy is a component of funding, the NPS Director undertook a series of actions designed to increase accountability for philanthropic partnerships in the NPS. Since then, as GAO noted in its May, 2009, report, NPS has continued to develop and refine policies for managing donations. GAO's report recommends actions intended to further strengthen the NPS's management of donations and related partnerships.

Overall, the NPS's response is that the agency has accountable and transparent systems in place, or close to implementation, and concurs with most of GAO's recommendations. The following describes the NPS's specific responses to each of GAO's seven recommendations.

RECOMMENDATIONS FOR EXECUTIVE ACTION

All seven GAO recommendations are directed to the Secretary of the Interior and recommend that the Secretary direct the NPS Director to take actions in recommendations #1, 2 and 3 and 5, 6, 7. GAO recommends that the Secretary direct the Solicitor to work with the NPS Director to take actions in #4.

RECOMMENDATION 1—Tailor the Park Service's donations and fund-raising policy requirements to be commensurate with the level of risk to the agency; for example, allow parks and partners that meet certain conditions to follow a modified process.

Response: The NPS generally concurs with this recommendation and has taken steps to modify many of the required processes in response to concerns from the field regarding the time it takes to secure final approval on a project. This modification resulted in the ongoing implementation of the change in the Partnership Construction Process from five phases to three phases. In addition, the 2008 update to Director's Order #21 on Donations and Fundraising provides Regional Directors the option to request from the Director a delegation of authority to approve fundraising efforts under $5 million at the Regional level, provided there is no federal contribution of funds to the project or program. With that delegation, the Solicitor's Office review would move from Washington, DC to the Regional level.

As GAO notes in its report (p. 34), NPS evaluates each partnership project and has the ability to waive certain requirements when justified. Waivers – such as the need to do a fundraising feasibility study – are based on certain factors, such as a partner's previous fundraising experience in efforts of the magnitude proposed and the experience of the superintendent and park staff (or partner staff) in executing the type of project contemplated, as well as the risk to the park/agency and the potential to damage the public and donor confidence in philanthropy in support of national parks. This approach allows the NPS to maintain and apply its policies--which were refined to address previous Congressional concerns; to apply these policies comprehensively and uniformly across the national park system; and to provide parks and park managers with a consistent approach and high standards of accountability and to minimize risks to the agency.

Given that the NPS is already allowing for individual waivers and given that, to date, there have been only 3 occasions where waivers were justified, the NPS does not support modifying its policies at this time. Instead, the NPS would provide additional information to the parks about the criteria used by the national office to issue waivers from requirements. The NPS would document any waivers, and, based on a record over time, assess if there is a need to modify the policy.

RECOMMENDATION 2— Develop a systematic approach to oversight, including a comprehensive method for monitoring whether parks and partners are following policy requirements on all partnership projects that call for fund-raising agreements – for example, 3

through completion and expansion of the database used for partnership construction projects – and delegation of oversight responsibilities on the basis of risk level to the Park Service.

Response: The NPS concurs with this recommendation and is discussing with the Denver Service Center and Regional Partnership Coordinators how best to incorporate the policy-driven milestones, checklists, and steps required for partnership and fundraising agreements and partnership construction projects into the existing construction project tracking system and database. The NPS would also clarify in the DO #21 Reference Guide that it will be the Regional Directors' responsibility to ensure that their parks and partners are complying with partnership and fundraising policies and guidelines. The Washington Office will continue to provide overall oversight and gather status information on a regular basis.

RECOMMENDATION 3— Ensure that all partnership construction projects contain estimates of operations and maintenance costs and, when partners agree to pay all or a portion of such costs, require that written agreements be executed.

Response: The NPS concurs with this recommendation. The NPS will reinforce the current requirement to include estimates of operations and maintenance costs, clarifying that the cost estimates supplied in the Development Advisory Board project submission should be backed up by appropriate data. The NPS will clarify the need to have written agreements, where partners have agreed to pay all or a portion of operations and maintenance costs, prior to approving the construction project.

RECOMMENDATION 4—To increase transparency and efficiency, we also recommend that the Secretary direct the Solicitor to work with the Park Service Director to expedite finalization of the draft model agreements related to donations and fundraising.

Response: The NPS concurs with this recommendation and will continue to work with the Solicitor's office to finalize all model agreements. The Department has taken steps to begin implementation by approving the model comprehensive fundraising agreement, and three other model agreements are completing legal review.

RECOMMENDATION 5—Develop a strategic plan that defines the agency's short- and long-term goals for donations and related partnerships, including delineating desired roles and responsibilities for agency offices and employees involved in managing donations and partnerships, so as to maximize efficient allocation of resources, and identifying steps to take in the short and long terms to achieve agency goals.

Response: The NPS does not concur with the recommendation that a separate strategic plan be developed to define goals for donations and partnerships. The role of partnerships in helping the NPS accomplish its short and long-term goals is woven through and supported by the policies of the NPS, particularly through the 2006 NPS Management Policies and Director's Order #21 on Donations and Fundraising. The agency cannot pre-determine goals for donations and partnerships, since employees are not authorized to solicit donations and there are factors beyond NPS's control -- such as the state of the economy, donor interests and the general philanthropic climate. Rather, the NPS does strategic planning on a case-by-case basis with a partner, as it has done with the National Park Foundation and others, so that NPS and partners jointly agree on goals, fundraising needs and targets.

RECOMMENDATION 6—Refine data collection procedures to improve estimates of support provided by friends groups and work with Congress to identify any additional data reporting on donations needed to meet congressional requirements for information, accountability, and transparency.

Response: The NPS generally concurs with this recommendation. The agency's current method of accounting is a result of 2004 recommendations by GAO. As a further refinement, the NPS will also be incorporating and phasing in the "Annual Report of Operations and Aid to a Federal Land Management Agency" form and related reporting requirements into the new Friends Group Agreements.

RECOMMENDATION 7—Improve Park Service employees' knowledge, skills, and experience about fundraising and partnerships with nonprofit organizations—and encourage employees to improve nonprofits' understanding of the Park Service—through targeted training, resource allocation, recruiting, and promotion practices.

Response: The NPS concurs with this recommendation and will continue to offer and expand its offerings in this area. National and Regional offices and many parks regularly recruit candidates with partnership experience and list partnership-related knowledge, skills and abilities (KSAs) in position descriptions. Numerous employees who have had partnership experience have been chosen for higher positions specifically due to their experience and skills in this area. Annual partnership and employee awards are another method used to recognize and value these skills.

Technical corrections are addressed separately and are enclosed.

If you have any questions, please contact Vera Washington, NPS OIG/GAO Audit Liaison Officer at (202) 354-1960

Sincerely,

Thomas L. Strickland
Assistant Secretary for Fish
and Wildlife and Parks

Enclosure

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Robin Nazzaro, (202) 512-3841 or nazzaror@gao.gov

Staff Acknowledgments

In addition to the individual named above, David P. Bixler, Assistant Director; Kevin Bray; Ellen W. Chu; Chase Cook; Christine Feehan; Richard Johnson; Jamie Meuwissen; Tony Padilla; and Rebecca Shea made key contributions to this report. Michael Brostek, Mae Liles, Kim Raheb, and Tom Short also made important contributions to the report.

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