

APPENDIX R  
MAINTAINING FUNDS SECURITY

R-1. Corps employees, volunteers, and contractors must be provided the following procedural guidance concerning accountability of Government funds:

a. Always be prepared for an audit. Fee collectors and cashiers are accountable for change funds, money collected from the sale of user permits and Golden Age Passports, and permit books and forms. Government change funds will not be provided to contractors or volunteers.

b. Never mix personal funds with government funds. Fees collected, permits books, and collections records must be available for accounting purposes at all times.

c. Use fee permit books must always be issued in sequence and permits sold in sequence.

d. Secure money and books in a permanently installed vault or safe provided by the government.

e. Projects should appoint on-site auditors to check procedures used in collecting, handling, and transmitting fees.

f. Each District must review the intrusion prevention system at money handling offices to determine the need for incorporating alarms or other security devices.

g. All Corps personnel, volunteers, and contractors responsible for collecting, transporting, transmitting, or accounting for fees or user fee permits must be provided a security awareness briefing prior to assignment of these responsibilities. The contractor's security awareness briefing will be provided as part of the pre-work meeting.

R-2. To further limit the amount of cash on hand, the use of credit cards and checks to pay recreation use fees should be encouraged. Name, address, telephone number, and driver's license number must be recorded on the check. Persons should not be asked to furnish Social Security Numbers for any reason. Coordination between Operations Management and Finance and Accounting personnel is necessary to streamline paperwork procedures for remitting checks.