

Summary: Investigation of Mount Rushmore Society

Report Date: December 16, 2014

OIG investigated allegations of accounting irregularities involving the Mount Rushmore National Memorial Society (Society), a non-profit group at Mount Rushmore National Park, Keystone, SD, that functions as a friends group, an independent organization raising funds and otherwise supporting park activities. The Society has operated on the park's behalf for 80 years, serving in the park as a concessioner for the memorial's only parking facility, as well as running a small book store and providing the park with financial support, all through various park agreements. The alleged irregularities identified by a former employee included under-reporting income and over-reporting expenses, thus apparently reducing contributions to the park.

OIG found that the alleged irregularities were not an attempt to manipulate accounting data and did not violate any criminal statutes. Rather, the Society is required only to follow generally accepted accounting procedures, having the freedom to determine what process it will use. OIG found that the Society has auditors and CPAs completing their reports, which they consistently file annually with the National Park Service and with the Internal Revenue Service.

Mount Rushmore's current superintendent, as well as the Society, noted that friction had existed between the two groups because of actions taken by the former superintendent. Subsequent steps to improve transparency have strengthened the relationship and improved financial transparency between the Society and the memorial.

OIG found no violations, and closed the investigation after forwarding a report to the National Park Service for any action it deems appropriate.

This is a summary of an investigative report that was issued internally to the U.S. Department of the Interior. This summary was posted to the web on November 3, 2015.

