

## NPS Travel Expenses

Travel and entertainment expenses have been problems for years. Among small business owners they are the focus of frequent audits by the IRS, within corporations they are among the most scrutinized expenditures, and among tax accountants and attorneys they are the subject of endless debates. They are problematic because sometimes they are used as legitimate incentives and rewards for hardworking and deserving employees, and sometimes they are related to justifiable marketing and sales activities, to necessary and appropriate educational programs, and/or to valid meetings of management groups with outside vendors and regulators, and distant employees and customers. Unfortunately, travel and entertainment expenses also can be used inappropriately, illegally, and as no more than a thinly disguised effort to characterize personal expenses and activities as tax deductible business expenses, or to have the deep pockets of a business enterprise pay for trips and activities which have no real business purpose. To be sure, a lot of what is characterized as business related travel and entertainment expense is very legitimate.....but there is a lot that is not. Agents of the Internal Revenue Service know this, business owners and managers know this, and corporate shareholders know it. Consequently, in the private sector there are many checks and balances, and frequent auditing of expense accounts and a higher degree of due diligence when expenses related to travel and entertainment are concerned.

Perhaps it's time to become more careful and deliberate in how we view travel and entertainment expenses within the National Park Service. Perhaps it's time to audit travel expenses more carefully, and to ask again and again: what are legitimate travel expenses for National Park Service employees? What kind of travel is justifiable? How much travel is necessary? And when should the Park Service be willing to pay for the travel and expenses related to education and training?

There is no doubt that employees of the National Park Service are dedicated. Many work for the Park Service because it's special, it's different, and it's loved. Nevertheless, for some, working for the Park Service also can be difficult. Stationed far away from towns and communities, virtually isolated in remote and inaccessible sites, and/or spending days and months leading the same tours, responding to the same questions, and following the same routines again, and again, and again.....eventually some begin to look for reasons to spend more time outside the parks.

There are stories of superintendents who seldom are in the park. And there are rumors of people who take courses in subjects they will never use, of people who repeat the same off-site courses year after year, and of those who get overly involved in each and every trade association, special interest group, or interagency or intra-agency function. And the need to collaborate, coordinate, and interact with organizations, committees, and groups both within the Park Service and outside the Park Service often seems to have no limits.

Of course, the problem with excessive travel is not just the expense of the traveling itself, but also the lost time involved when someone is not in the park and not focusing on the primary requirements of their position description, and the consequential need for others to do what the traveling person should have been doing.

I have only worked for three seasons as a seasonal....and I have loved each and every day. I love working with visitors and with being a part of the National Park Service; and I love the many opportunities we

have to help people, to increase their appreciation of the parks, and to broaden their horizons. But I have also seen problems.

Simply stated, I think money being spent on unnecessary travel is a serious problem within the National Park Service as a whole, and within some particular parks and regions in particular. There needs to be more oversight, better controls, and more frequent audits. It's time to begin looking at travel the way many businesses do: asking questions, seeking justifications, and scrutinizing any and all expenses for travel and entertainment.

For instance, we should be looking more carefully at any plans to travel and asking: Is this trip or meeting really necessary? Will it measurably enhance our visitor services and the experience of visitors? Is a meeting at a distant location or at the regional offices really necessary, or could it be replaced by a carefully organized conference call? And will having this person attend a particular training event or take a particular off-site course save the park money, significantly improve something the park or staff was missing, or have real benefit to the park, or will it simply add to one person's resume, or increase one person's list of courses taken or add to their life experiences?

There are times when making decisions about travel can be difficult. How do you draw the line between what's really necessary and what's not? For instance, it would be nice if the Director of the NPS or regional directors could attend the funeral of every park employee, or the retirement events of every long-term employee, but can that be justified? Do we really want the Director or regional leadership spending all their time going to funerals and retirement parties? Getting involved on on-going Interpretive Development Programs can be helpful, but what does it mean if that results in the Chief of Interpretation or the interpretive Supervisors not having enough time to work with their own staff, or enough time to teach those interpretive skills regularly and conscientiously to their own interpretive rangers? And so admittedly, the process of deciding which travel is necessary and justifiable is not easy, but it can be done, it should be done, and in the private sector, it's often done every day and for every trip.

Of course, sometimes the best way to control spending on travel is simply to make travel budgets and expenditures very open and transparent. Knowing that your co-workers and the public know where you are going and that they will know how you are spending your time and spending taxpayer money often is the best incentive for self-regulation and self-control.

On the day of his inauguration, President Obama wrote: "A democracy requires accountability, and accountability requires transparency." Maybe it is time for National Park Service travel expenses to become very accessible and very transparent. Maybe it's time for some changes.

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