

Item #	Line	Observation Title	Recommendation	Completion Status	Results
1	A	<b>Establish a Risk Assessment Process</b>	Ø Establish a formal risk assessment process supported by policies and procedures for recognizing, evaluating, and responding to risks that could affect Cannon Mountain's ability to reach its objectives.	••••	A Risk Assessment Policy (Canon Policy #50) has been put in place, to address any potential upcoming risks. Committee is scheduled to meet each week from early November through mid-April, and then bi-weekly from mid-April until the end of October. Committee assesses risks and mitigation strategies on a regular basis.
	B			••••	Team member safety has become priority #1; Working to reduce Workers Compensation.
	C			••••	Open door policy and hotline in place to report potential / perceived material risks
	D		Ø Regularly review financial and operational activities for indicators of risk exposure. Establish and monitor controls that appropriately address those risks. Cannon Mountain and Department employees with particular areas of expertise and knowledge of Cannon Mountain operations should participate in the review to ensure that details of operations that may not be obvious to management are appropriately considered.	••••	An Operating Committee, made up of all Cannon management, is in place and conducts an annual assessment. Results of the assessment are to be examined by the Committee and assigned to the 10 Teams, or subcommittees, outlined in Cannon Policy #49, for resolutions. Reporting of all activity is accessible to the Internal Auditor at DNCR.
2	A	<b>Establish Policies and Procedures for all Significant Financial Activities</b>	Ø Establish policies and procedures to support its employees in performing significant financial accounting and reporting activities, including performing and reviewing the collection, recording, and reporting of revenue and compile in a generally accessible and indexed manual or form	••••	A range of Procedures for financial activities is provided and posted on a shared drive data repository for training and review. These procedures cover collection, recording, reporting and reconciliation of all financial activities.
	B		Ø Employees should be trained in the application of the policies and procedures, and management should monitor to ensure that the controls provided by the policies and procedures are consistently applied and remain effective.	••••	DNCR Business Office reviews these procedures. Documents are added and updated, as needed.
3	A	<b>Reconcile 3 Primary Accounting Systems</b>	Ø Prepare periodic reconciliations of the financial information recorded in its three primary accounting systems.	••••	A shared drive repository has been established for the reconciliations and final figures are posted on a weekly basis in the form of a Comparative Statement for management's review. The Observation mentions 3 Accounting Systems. This has been reduced to 2. QuickBooks is no longer used as it served only as a duplication of efforts.
	B		Ø Review and approve reconciliations to ensure they are timely, complete, and accurate with any identified differences appropriately resolved.	••••	Accounts Receivable staff provide documentation of reconciliation. Documented procedures written and reviewed by Accounting Manager and posted to shared drive under Manual of Procedures.
4	A	<b>Establish Controls Over Internet Sales Process</b>	Ø Immediately establish controls over the internet payment processing account commensurate with the activity in the account.	••••	Transfers from the DNCR PayPal account to the General Fund (Bank Code 21) is initiated by the NH Treasury on a daily basis which leave the PayPal account with a zero balance at the end of the business day. The daily transfer consists of the PayPal transactions from customers for the day LESS PayPal fees.
	B		Ø Policies and procedures should be established for a regular reconciliation of the activity in the account. The reconciliation should be performed independently of any other responsibility for the account or the activity in the account. The reconciliation should be reviewed and approved by a responsible member of management.	••••	Business Office-Accounts Receivable staff at the Department finalized the written procedure for reconciliation & reporting. Documented procedure is posted to shared drive under Manual of Procedures.
	C		Ø Department ownership should be exercised over the account. The Department should be identified as the owner of the account and prior employee's names should be removed from the account.	••••	Owners identified. Employee list is current.
	D		Ø Separate user names, passwords, and access authorities should be established for the account to ensure that accountability is established and access is appropriately limited to the users' roles and responsibilities.	••••	Access authority is limited and documented.
5	A	<b>Perform Regular and Complete Reconciliations of Clearing Account</b>	Ø Perform a regular and complete reconciliation of its clearing account. All differences identified in the reconciliations should be resolved in a timely manner. The results of the reconciliations should be reviewed and approved by Department financial management to ensure the accuracy and completeness of the credit card revenues included in the reconciliations.	••••	Reconciliation procedure reviewed by the Accounting Manager and posted on the shared drive under Manual of Procedures.

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	B		∅ Establish policies and procedures relative to the proper accounting and reporting of credit card revenues and fees. The policies and procedures should address all of the Department's credit card vendors.	••••	Reconciliation procedure reviewed by the Accounting Manager and posted on the shared drive under Manual of Procedures.
6	A	<b>Establish Policies and Procedures for Adjusting Financial Accounts</b>	∅ Establish policies and procedures for proposing and recording financial transactions intended to correct or adjust financial accounts.	••••	Drafted procedure document reviewed and approved by the Accounting Manager at the Department. On file in the Shared drive data repository under Manual of Procedures/Accounts Receivable.
	B		∅ Any financial transactions intended to correct a previously recorded account transaction or balance should be subject to appropriate controls, including policies and procedures requiring an effective review and approval control.	••••	Drafted procedure document reviewed and approved by the Accounting Manager at the Department. On file in the Shared drive data repository under Manual of Procedures/Accounts Receivable.
7	A	<b>Monitor Employee Access to Information Systems</b>	∅ Monitor employee access to information systems.	••••	Information systems access department policy has been updated to include a policy specific to the Cannon Location and systems used on site. Policy #51A in place at the Department
	B		∅ Ensure that all employees are knowledgeable of, and trained in, the application of Department policies relevant to their job responsibilities, including employees involved in controls addressed in Department Policy #51, Initial System Access.	••••	Signature forms are in place stating for participating staff, their security level for access, their agreement to abide by agency information and security policies and their understanding of information confidentiality. The System Access Requests have been signed by employees and Cannon management. Copies have been provided to the auditor.
	C		∅ All standard roles in the automated control system should be regularly reviewed to ensure they remain appropriate for the jobs defined. All changes to system access, including authorization for the changes, should be documented	••••	A list of all employees, with any involvement in the information systems has been supplied. This list includes their current level of security within that system and a list of their responsibilities.
8	A	<b>Improve Communication of Financial Information</b>	∅ Improve controls to ensure there is a system for, and expectation of, communication of financial information, especially information that may require management's involvement.	••••	Weekly standing tsaff meetings thus facilitating regular and open communications among business staff has been the best control for effective operation.
	B		∅ Review the cause of the credit card processing issue that resulted in the loss of the credit card sales data and revenue and ensure there are policies and procedures in place to timely mitigate any losses should it happen again.	••••	Full Credit Card revenue reconciliation procedure is documented.
	C		∅ Review the circumstances that caused a significant revenue control to be unperformed without its notice for half of fiscal year 2014.	••••	Business Administrator has confirmed the procedure. Year end close will include reconciliation of revenue.
	D		∅ Improve its control monitoring to ensure that the controls it intends to have in place are operating as designed.	••••	Business Administrator has confirmed the procedure. Year end close will include reconciliation of revenue.
9	A	<b>Take Advantage of Available Discounts</b>	∅ Identify those invoices offering discounts. Where efficient, Cannon Mountain and the Department should take advantage of available discounts to lessen cost of operations.	••••	AP Personnel are trained and Internal Auditor has reviewed the invoice processing procedure with Accounts Payable at Department. The total processing time differs between operations invoices and retail invoices. The Internal Auditor will be conducting a quarterly audit, beginning at the conclusion of 1st quarter, FY 2020.
10	A	<b>Record All Financial Activity in the Financial Statements</b>	∅ Generally, all financial activity should be recorded in accounting systems and reported on financial statements, including bartered activity. Participating in unrecorded bartered financial activity increases the risk that the extent of financial activity is not understood, properly controlled, and where required, in compliance with laws and rules, including tax reporting requirements.	••••	Cannon business office provided a copy of any agreements for any outside partnerships established along with noted authorization for approval to the Department Business Office for review and approval by the Business Administrator, Commissioner and/or the Director of Parks and Recreation. The bartered activities are arrangements that result in a Net Neutral value to both parties. A file was added to the shared drive datat repository for these agreements to be posted.
	B		∅ Consider the appropriateness of the current accounting and financial reporting (including tax reporting) procedures for the external partner and sponsor marketing relationships including the vehicle lease, Lodging Partnership Program, and any other bartered transactions which result in certain Cannon Mountain financial activity to be "off-book".	••••	The bartered arrangements result in a Net Neutral value. The bartering is done to increase marketing efforts and visibility to both parties. The return on the minimal investment is not monetized.

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	C		∅ Establish policies and procedures that ensure that Department management is aware of, and approves, the external partner and sponsor and other relationships that are not currently recorded in Cannon Mountain's financial activity.	••••	The Mountain Manager and Marketing Manager are the only two employees with the authority to issue free tickets and passes. This is done through the use of vouchers which are tracked in the system. The contracts with external partners make it perfectly clear that these activities are taking place. Department management signs their approval of the process.
11	A	<b>Establish Controls to Mitigate Payroll Risks</b>	Cannon Mountain should establish controls to mitigate risks in its payroll process including establishing controls for: Items B,C,D & E below.	••••	Reports are being signed by supervisors weekly. Time clocks were reprogrammed April 2015, now able to give employees total hours worked for the day and pay period
	B		∅ A supervisory review of employee hours worked. Each Cannon Mountain department manager should review reported work hours for their employees to ensure employees comply with payroll policies and the payroll appears reasonable.	••••	Internal Auditor confirmed with DNCR Payroll Manager that Cannon supervisors and managers are reviewing, adjusting, and approving timecards. DNCR payroll is providing Cannon supervisors with a timecard printout from each week in the pay period, for the supervisor to approve or adjust. They then provide DNCR payroll with an exception report to clarify any needed adjustments. The final timecard printout is approved by Cannon Mountain Manager.
	C		∅ The mitigation of the risk resulting from the broad access provided to the Cannon Mountain payroll officer to make changes to the payroll without any review and approval control.	••••	Internal Auditor confirmed with DNCR Payroll Manager that Cannon supervisors and managers are reviewing, adjusting, and approving timecards. DNCR payroll is providing Cannon supervisors with a timecard printout from each week in the pay period for the supervisor to approve or adjust. They then provide DNCR payroll with an exception report to clarify any needed adjustments. The final timecard printout is approved by the Cannon Mountain Manager.
	D		∅ Providing payroll information reports to Cannon Mountain that could be used to review payroll charged to its accounts.	••••	Internal Auditor confirmed with DNCR Payroll Manager that Cannon supervisors and managers are reviewing, adjusting, and approving timecards. DNCR payroll is providing Cannon supervisors with a timecard printout from each week in the pay period for the supervisor to approve or adjust. They then provide DNCR payroll with an exception report to clarify any needed adjustments. The final timecard printout is approved by the Cannon Mountain Manager.
	E		∅ Proactively monitoring hours worked by seasonal employees to ensure those employees are provided all benefits that they earn, as further discussed in Observation No. 13.	••••	A manual tracking system has been developed to monitor and reconcile the hours worked, pay rate, pay increment eligibility and benefit eligibility. The manual tracking system will continue to be used each pay period to maintain a current status for the seasonal employees. The Jantek system is not capable of using a tracking system to automate this procedure.
12	A	<b>Mitigate State Payroll System Weakness</b>	∅ Work with DAS to determine whether there is an available control within the State's payroll system that would allow for a review and approval control for payroll changes made by the Department's payroll officer.	••••	
	B		∅ Establish formal policies and procedures for an effective review, analysis, and approval of the Department's bi-weekly payroll that would mitigate the weakness caused by the payroll officer's current access authorities and increase the likelihood that payroll errors or frauds would be prevented or detected in a timely manner.	••••	DAS Payroll Auditor conducts continuous review of the payroll processing.
13	A	<b>Monitor Benefits Provided to Seasonal Employees</b>	∅ Work with the State's Division of Personnel to determine the appropriate criteria for identifying seasonal employees who become eligible for benefits, by position or by time worked, and determine the appropriate process for notifying and awarding benefits to those employees.	••••	Benefit form signoff procedure has been implemented for all seasonal hires. Reference to RSA 98-A, outlining the requirements to qualify for benefits as a State Employee. Additionally, the Parks Manager's Manual Section 6-3, outlines the need for time tracking on employees and the benefits accrued when meeting certain "time worked" thresholds.
	B		∅ Establish policies and procedures to effectively manage its seasonal employees' work time; to ensure that employees become eligible for benefits as part of a managed work schedule and not through lack of management's oversight of employees' work schedules and hours.	••••	Payroll office conducts periodic reporting and review of seasonal hours worked to monitor eligibility.

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	C		∅ Consult with appropriate parties to determine whether any liability exists for past benefit determinations and whether action is required at this time relative to benefits not having been provided during fiscal year 2014 and prior.	••••	A review was conducted to determine eligibility. As of June 1, 2016, all eligible staff are properly benefited.
14	A	<b>Review the Awarding and Reporting of Fringe Benefits</b>	∅ Review with appropriate subject experts whether federal tax regulations require Cannon Mountain to report the monetary value of certain benefits provided to employees, volunteers, and affiliates.	••••	Per approved Fee Package, Season Passes are issued to staff as a condition of their employment. Non-employee volunteers/ambassadors and family members, may be subject to fringe benefit taxation.
	B		∅ Evaluate its criteria for awarding these benefits to ensure that the benefits provided to employees, volunteers, and affiliates remain economical.	••••	Per approved Fee Package, Season Passes are issued to staff as a condition of their employment. Non-employee volunteers/ambassadors and family members may be subject to fringe benefit taxation.
15	A	<b>Improve Accountability and Transparency Over No-Cost Passes</b>	∅ Improve the accountability and transparency over its issuance of no-cost passes.	••••	Cannon provided a copy of the current fee package explaining that providing these benefits is of significant value to the operation and in line with the industry standards. This is a practice vital to the industry in order to attract employees and volunteers. (216-A:3-g)
	B		∅ Information on the use of no-cost passes should be accumulated, analyzed, and reported for management's review and approval.	••••	A report for all no cost passes can be obtained by using Siriusware Report Manager. These reports can be constructed for any time period. A year end report can also be extracted from Siriusware. These reports can be viewed and monitored by the auditor and management at any time.
	C		∅ Management should ensure the analysis demonstrates their delegation of authority has been properly administered and the program is providing the intended results.	••••	Currently, Marketing Manager and Mountain Manager have the authority to issue complimentary passes for Marketing purposes or a trade with a local vendor for certain services. These passes/tickets are tracked using a voucher system. In addition, passes are given at the Ski School to attract ski instructors. Since they are not full time employees, it is difficult to attract reliable instructors for limited hours that vary greatly. Information will be evaluated at end of season to determine intended results and confirm delegation of authority is proper. This information is found in Siriusware in summary form. Additionally, the detail can be obtained with a breakdown by recipient. Mountain Manager provided a sample of the log kept to record a listing of the free tickets Auditor can follow up with Cannon to ensure the records for these activities are being kept for the 2018-19 season as back-up to the Siriusware summary reports.
	D		∅ Consider whether the financial activity resulting from bartered services should be reported for Federal income tax purposes and considered for inclusion in Cannon Mountain's financial statements.	••••	Per Observation #10, all bartered activity to be reported at year end. There are no tax implications with no-cost passes, due to limited issuances.
16	A	<b>Improve Accountability of Discounted Season Passes</b>	∅ Improve accountability over discounted season passes.	••••	Cannon now specifically tracks all season pass types for statistical and demographic information relative to season pass distribution to add value to seeking new marketing and sales opportunities. Full accountability in place.
	B		∅ Consider modifying its policies and procedures for recording season pass transactions in its point of sale system to capture additional information and provide additional accountability over its issued season passes.	••••	POS system now tracks this for additional information. Ticket Sales reports are available through the Siriusware system.
17	A	<b>Increase Use of Vouchers to Support Complimentary Tickets</b>	∅ Cannon Mountain should limit the instances where complimentary tickets are issued without the support of a complimentary ticket voucher.	••••	Access of complimentary tickets restricted to Mountain Manager and Marketing Manager and are the only authorized issuers of complimentary tickets for use as designated. Complimentary passes are given out on a voucher system. The voucher assigned can be tracked in the Siriusware system. Reporting can be accessed at anytime through the use of Siriusware Report Manager.
	B		∅ Once limited, instances where free tickets are issued without the support of a voucher should be reviewed with the ticket seller and the supervisor who authorized the free ticket.	••••	Tickets are to be held in a secure location and accessed only by or with the permission of either authorized issuing agent. Free tickets are no longer issued without the approval of the Mountain Manager or Marketing Manager through the assignment of a voucher. This voucher is tracked through Siriusware.
	C		∅ Confirmation of the circumstances surrounding the issuance of a free ticket without a voucher should be documented by the reviewer of the transaction.	••••	Free tickets are no longer issued without the approval of the Mountain Manager or Marketing Manager through the assignment of a voucher. This voucher is tracked through Siriusware.
				••••	Internal Auditor is provided with an inventory quantity of tickets available to start the ski season. Auditor now conducts random audits during the season.

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18	A	<b>Improve Control Over Retail Operations</b>	Ø Improve the controls over its retail operations.	••••	Cannon did supply an Inventory Control Procedure and Flowchart for the inventory processes from start to finish. Cycle count program began 7/1/16. Results are posted to Cannon file on the shared drive.
	B		Ø Implement appropriate control activities for the retail operations, including review and approval controls and segregation of duties controls.	••••	Internal Auditor conducted audit on the three main retail locations at Franconia Notch State Park. Adjustments were made in the system by Retail Manager at division. Flowchart of all ordering and receiving procedures was reviewed with the Internal Auditor.
	C		Ø Implement monitoring controls to reasonably ensure that the implemented control activities are consistently performed and remain responsive to the risks they are intended to address.	••••	Retail Manager assisted the internal auditor in the inventory count process and provided explanation for variances found and procedures in operation. Suggestions for improvement were made by the internal auditor and discussed with Retail Manager. These suggestions included limited access to stock room inventory, cycle counting on a regular basis and back-up for employees in charge of the inventory control system.
	D		Ø Management information reporting of the retail activity should be prepared and reviewed by Cannon Mountain management to ensure management remains aware of the profitability and the efficiency and effectiveness of the retail operations.	••••	Internal Auditor to review and audit all ordering and receiving procedures in place. Access to the Siriusware Report Manager was given to the Internal Auditor to assist in tracking of retail ordering and receiving. Auditor will maintain contact with Retail Manager for explanations and documentation.
	E		Ø Periodic reporting and analyses of cost of goods sold, inventory levels, turnover, shrinkage adjustments, and other performance data should be provided to, and used by, Cannon Mountain and Department management to establish and monitor expected and actual performance of the retail operations.	••••	Internal Auditor will review cycle count reports and verify the results through checking inventory counts in Siriusware and random audits at each location. Cycle counts are being posted to the shared drive for the Flume, Notchview, and Tram gift shops. Random audits were implemented starting in Fall, 2018 at Notchview Base Lodge.
	F		Ø Adjustments to inventory records based on periodic inventory control counts should be reported to, and reviewed by, a level of management independent of retail operations to ensure that Cannon Mountain's retail operations are operating as intended.	••••	Cycle count reports are posted to the repository account in the shared drive for review by all management and internal auditor. Internal Auditor will follow up with Retail Manager to ensure the cycle count adjustments are entered into the system.
19	A	<b>Monitor and Enforce Contract Provisions</b>	Ø Ensure contract provisions are effectively monitored and enforced.	••••	Internal Auditor constructed checklists to monitor the compliance of contracts with Boston Culinary Group, Adaptive Sports Partners of the North Country, Sport Thoma, New England Ski Museum, and Franconia Ski Club. Checklists were issued to General Manager for use and compliance. Checklists will be audited yearly.
	B		Ø Ensure that any delegation of contract monitoring responsibilities are understood and supported by appropriate policies and procedures to ensure the Department's interests are protected.	••••	Copies of the contracts were supplied by Cannon to the Internal Auditor. Audit checklists have been prepared for each contract and will be used to conduct the upcoming audits. The General Manager at Cannon has been delegated to have direct oversight of the contracts in conjunction with the Business Administrator of the Department.
	C		Ø Require food services concessionaire to adhere to all contract provisions intended to protect the Department's interests.	••••	Internal Auditor received copy of the concessionaire contract. A checklist of requirements of the contract has been created by auditor and a portion of items on this checklist will be periodically audited. Process implemented in the ski season of FY2019.
	D		Ø Information received from its contractor should be reviewed for accuracy and compliance. Instances of noncompliance with contract provisions should be aggressively pursued and resolved.	••••	Weekly recap from concessionaire is available on repository for review by Mountain Manager, Department Business Administrator, and Internal Auditor.
20	A	<b>Safeguard and Report State Assets</b>	Ø Ensure that Cannon Mountain is complying with all State policies and procedures for the safeguarding and reporting of State assets.	••••	Blind audit of assets was conducted in 2018. Audit results are held by Accounts Payable at DNCR where the items are reconciled with DNCR Business Office records. Internal Auditor will compare reported quantities from Blind Audit to what is currently showing in inventory at DNCR. Discrepancies will be verified and corrected if necessary.

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	B		Ø Improve their communication of information related to the performance, results, and review of the related control activities.	••••	An Inventory Reconciliation Procedure document was supplied and posted in the repository under Asset Inventory. This procedure was last updated on 2/25/16. Cannon also posted the Asset Inventory Listing, changes to inventory during FY 2016 and a list of forms used for inventory adjustments. All inventory listing is now updated yearly.
	C		Ø As part of its monitoring activities, the Department should ensure that information related to the real property improvements at Cannon Mountain is communicated to the Department's Design, Development and Maintenance section for its review and consideration, and for Department recordkeeping purposes.	••••	Public Works Project Manager at Department supplies a regular listing of real property improvement values. This list is placed in the repository under Real Property for review by the Business Administrator. Internal Auditor will coordinate with department Accounting Manager for Asset list.
21	A	<b>Establish Controls Over Equipment Rental Inventory</b>	Ø Establish controls over its equipment rental inventory to lessen the risk that inventory is not properly controlled and accounted for.	••••	Subcategory under #18. The auditor met with Rental Shop Manager in September, 2016 to review procedures of the rental shop. Internal audit write up has been completed. Physical Inventory was conducted in the middle of Nov. and comparisons to the Siriusware inventory counts have been made. The overall accuracy of the inventory count system is 97.42%. The system reports used to compare to the physical counts were the ending inventory counts from the Spring of 2016. Many of the discrepancies involved old equipment that were not in inventory but had yet to be removed from the system. A follow up on this was conducted and discrepancies have been corrected. The Procedure is listed on the Shared Drive.
	B		Ø Review and approve purchases of rental shop equipment.	••••	The Internal Auditor has access to all Purchasing and Receiving records to maintain a monthly reconciliation of rental equipment. Cycle counts of equipment are conducted periodically during the ski season to ensure the accuracy of the Inventory Control system.
	C		Ø Prepare reconciliations to ensure purchased inventory is received and included in inventory records.	••••	Inventory Control is handled through the Siriusware computer system. All product except for poles is barcoded and marked with an inventory location and date of purchase. As product comes in, the barcodes are assigned and the products are scanned into Siriusware. Physical inventory count confirmed the Siriusware inventory counts.
	D		Ø Implement reviews, including the results of comparisons of physical inventory counts to inventory records.	••••	Prior to opening day of the ski season 2016-17, a complete physical inventory was conducted and the results were acceptable at 97.42% accuracy. Random Cycle Counts are now conducted during each ski season. Results are posted on the Shared Drive.
22	A	<b>Establish Policies and Procedures to Review Filings of Statements of Financial Interests</b>	Ø Establish policies and procedures to review the filing status of employees, and others associated with the Department, who are required to file Statements of Financial Interests.	••••	Business Administrator maintains Agency Master Report Requirement list. This list is actively reviewed for compliance
	B		Ø Encourage required individuals to file timely Statements of Financial interests, including advising those individuals of statutory consequences if timely filings are not made.	••••	Business Administrator maintains Agency Master Report Requirement list. This list is actively reviewed for compliance
23	A	<b>Establish Policies and Procedures for Monitoring Mittersill Project</b>	Ø Establish policies and procedures for monitoring its contract with the FSC and for ensuring that the Mittersill Project proceeds as intended.	••••	Project has been completed. Monitoring completed. Assets were recorded as completed.
	B		Ø Receive and closely review FSC audited financial statements.	••••	Project is completed. Ownership of assets to be recorded in total
	C		Ø Determine the appropriate accounting and reporting of the Mittersill Project, including the assets purchased and built by the Project.	••••	Per Mountain Manager at Cannon Mountain, FSC had the agreement to operate under a "non-exclusive use" and is not required to supply financial statements. Project completed. All committed funds have been expended by FSC

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	D		Ø Maintain oversight for all construction activity at Cannon Mountain, and ensure that all construction activity meets the Department's standards and is suitably documented to allow for future operation and maintenance, and to properly account for and report those improvements.	••••	Oversight Committee has dissolved with the completion of the project.
24	A	<b>Determine Budgetary Status of Ski School and Concession Operations</b>	Ø Consider the continued requirement and appropriateness of excluding its school and concession operations from the State's budget process. To increase transparency, accountability, and controls, Cannon Mountain should include its school and concession operations in its budget submissions	••••	Cannon Mountain Concession Budget has been included as part of the operating budget submission starting in the FY18-19 biennium.
25	A	<b>Comply with Statutory Requirements</b>	The Department should comply with statutory requirements.	••••	Reporting consolidation legislation established in 2015 per HB-455-FN. Department will comply with statutory requirements as required in new chapter law.
	B		Ø Review and assess the statutes affecting the Department's operations. If the Department determines that certain statutes no longer have relevancy, the Department should request the statutes be appropriately amended and seek legislative clarification for statutes in which the Department is unsure of the statutory requirements.	••••	The State Park System Advisory Council met on August 27, 2015 to review Cannon's statutory requirements under their responsibilities for 10 Year Strategic Plan implementation and supported the introduction of housekeeping legislation in the House to address Observations 1,2,3,4,6 and 7. Legislative members agreed to serve as co-sponsors. New reporting consolidation legislation was established per Chapter 259:6, Laws of 2015.
26	A	<b>Submit Quarterly Reports on Seasonal Passes Sold at Reduced Rates</b>	Ø Include information regarding season passes sold at reduced rates to New Hampshire residents in its quarterly reporting to comply with RSA 227:14. The reports should be reviewed for accuracy and submitted timely.	••••	Enhance reporting to include season pass sales data for reduced rate sales. Reporting is up-to-date, with reduced and team member passes included. Reporting in effect.
	B		Ø If the Department determines that the reporting requirement no longer serves the purpose of the State and Department, the Department should request that the statute be appropriately amended.	••••	The reporting requirement is sufficient. No further changes will be requested. Reporting in effect