

LEGISLATIVE AUDIT COMMISSION



Review of
Illinois Historic Preservation Agency
Two Years Ended June 30, 2010

622 Stratton Office Building
Springfield, Illinois 62706
217/782-7097

REVIEW: 4379
ILLINOIS HISTORIC PRESERVATION AGENCY
TWO YEARS ENDED JUNE 30, 2010

FINDINGS/RECOMMENDATIONS - 17

ACCEPTED – 10
IMPLMENTED - 7

REPEATED RECOMMENDATIONS - 11

PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 15

This review summarizes the auditors' report on the Illinois Historic Preservation Agency (HPA) for the two years ended June 30, 2010, filed with the Legislative Audit Commission July 14, 2011. The auditors performed a compliance examination in accordance with *Government Auditing* Standards and State law.

The Historic Preservation Agency, created July 18, 1985, is responsible for the protection and interpretation of Illinois' history and historic resources. The Agency administers the Abraham Lincoln Presidential Library and Museum (ALPLM), the Illinois State Historical Library, all State-owned historic sites, and the State's preservation program which assists owners of historic properties with rehabilitation and preservation. The Agency's operations are divided into five divisions as follows: Administrative Services, Executive Office, Historic Sites, Preservation Services, and the Abraham Lincoln Presidential Library and Museum. The Historic Sites Division administers a total of 60 historic sites and memorials. Sixteen sites were forced to close on December 1, 2008 due to lack of funding, but the General Assembly restored some funds and the sites reopened in April 2009. According to Agency records, the sites had almost 2.2 million visitors in 2010. A seven-member board of trustees, appointed by the Governor, with the consent of the Senate, is responsible for setting and determining policy for the Agency, and appointing its director.

Janet Grimes was Director of the Historic Preservation Agency from April 16, 2008 until her retirement in September 2011. Catherine Shannon served as Acting Director until May 8, 2012 when Amy Martin was appointed Executive Director. Although not previously employed at HPA, Director Martin has served as Assistant Deputy Director of DCEO since 2009.

REVIEW: 4379

The average number of employees was:

Division	FY10	FY09	FY08
Executive Office	17	14	14
Preservation Services	15	15	16
Administrative Services	7	10	9
Historic Services	74	62	90
Presidential Library & Museum	83	97	102
Shared Services	-	9	11
TOTAL	196	207	242

Expenditures From Appropriations

The General Assembly appropriated a total of \$44,175,847 from five different funds to the Agency in FY10. Approximately \$12.9 million of the total was appropriated from the General Revenue Fund. Also included in the total appropriation are appropriations from the Illinois Historic Sites Fund (\$3.6 million); the Capital Development Fund (\$143,000); the Historic Preservation Trust Fund (\$15 million); and the Presidential Library and Museum Operating Fund (\$12.5 million). Appendix A summarizes these appropriations and expenditures for the period under review.

Total expenditures for the Agency decreased from \$28 million in FY08 to \$25.2 million in FY09 to \$20.4 million in FY10, for a total decrease of \$7.6 million or 27.2%. The Governor proposed merging the Agency with DNR, and all non-GRF spending was appropriated to DNR. When the two agencies did not merge, the Comptroller's Office suggested the creation of the Historic Preservation Trust Fund so DNR could transfer appropriated funds back to the Historic Preservation Agency. In the two-year period, the overall decrease in expenditures was due to curtailed spending throughout the Agency and the closure of 16 historic sites for more than four months in FY09.

Lapse period expenditures for FY10 were about \$1.5 million, or 7.6% of total expenditures.

Cash Receipts

Appendix B summarizes cash receipts for the three-year period, fiscal years 2008 through 2010. Cash receipts increased slightly from \$4,519,237 in FY09 to \$4,763,672 in FY10. The increase in receipts was mostly attributable to the timing of draws on federal grant funds from the Department of the Interior.

Changes In State Property

REVIEW: 4379

Appendix C summarizes the changes in property and equipment for which the Department was accountable. The balance as of June 30, 2010 for property and equipment was almost \$294.7 million, an increase of \$1.6 million over the balance of June 30, 2009. The majority of the increase was due to buildings and building improvements.

Number of Visitors and Cash Donations

Appendix D provides a summary of the number of visitors (unaudited) to each of the State-owned historic sites and donations collected at each site during FY10 and FY09. The number of total visitors increased from 2,075,608 in FY09 to 2,190,649 in FY10. These totals do not include Library users, which numbered 47,270 in FY10, or 356,009 visitors to the Presidential Museum.

Accountants' Findings and Recommendations

Condensed below are the 17 findings and recommendations included in the audit report. Of these, 11 were repeated from a prior report. The following recommendations are classified on the basis of information provided by Eddy Fisher, Chief Accountant.

Accepted

- 1. Implement controls to ensure grant agreements contain provisions necessary to properly administer State grant funds, including, at a minimum, those required by the Illinois Grant Funds Recovery Act. In addition, implement controls to ensure grant monitors require grantees to submit required reports timely to ensure grant funds are being expended as intended. Also, obtain reimbursement for the overpayment noted. (Repeated-2008)**

Finding: The Historic Preservation Agency (Agency) did not exercise adequate controls over its administration of State grants. Auditors noted the following:

- Six of eight grant agreements tested, totaling \$322,500, did not contain a provision requiring all funds unexpended at the end of the grant agreement period to be returned to the State within 45 days.
- Seven of eight grant agreements tested, totaling \$334,166, did not include detailed financial budgets or other detailed information regarding the use of the grant funds.

Accepted – continued

REVIEW: 4379

- The Agency paid both the State and local share totaling \$9,672 for a grant to a county for educational brochures related to the county's historic preservation program. The local share was \$2,672 and represents an overpayment of the grant.
- Three of eight grant agreements tested, totaling \$297,500, did not contain a provision requiring the filing of quarterly reports describing the progress of the program, project, or use and the expenditure of the grant funds.
- For three of eight grants agreements tested, totaling \$33,666, the grantees failed to submit required monthly and completion reports. In addition, no completion reports were provided by the grantees.

Agency management stated the failure to include required provisions was due to oversight. They also stated they attempted to obtain the required reports from grantees, but it remained a problem.

Updated Response: Implemented. The Agency's legal counsel provided required grant agreement certifications that were implemented and the Agency continues to stress to grantees the importance of providing reporting as required by the agreements.

2. Ensure all historic sites are following the requirements for donations and maintain a separation of duties when possible.

Finding: The Agency did not have adequate controls over donations received at its historic sites. According to Agency records, 23 State historic sites maintain locked boxes designated for visitors to make donations. Each site maintains a local bank account for depositing the donated funds.

According to Agency records, the donation boxes collections totaled \$491,503 and \$429,313 in FY10 and FY09, respectively. Auditors reviewed donation procedures at four sites throughout the State and noted the following:

- One of four historic sites tested had employees that were not aware of the donation procedures required by the Agency and several deficiencies were noted:
 - Two employees had keys to the donation box, and one of the employees kept their key in a drawer at the front desk of the visitor's center so the seasonal employee could open the box to make change when necessary. The Agency's procedures require keys to be kept in a secured lock box at all times.
 - Auditors scanned donation records for two months and noted three instances where deposits were not made when donations totaled over \$500.
- Two of four historical sites tested did not maintain an adequate segregation of duties.

REVIEW: 4379

At both sites that employed more than one person, the same employee counted the cash donations, prepared the deposit, and received and reconciled the bank statement. In addition, at one site, the same employee also delivered the deposit and prepared the check for deposit into the State Treasury.

- One of four historic sites tested did not remove the donations from the donation boxes daily and record them as required.
- One of four historic sites tested did not make weekly deposits as required.

Agency management stated the lack of staffing makes it difficult at times to record and deposit funds as required.

Response: Partially Accepted. The Agency agrees that the keys at the site noted should be better secured and that we need to adequately segregate duties; however, it is only suggested, not required, to remove donations daily as per our procedures, and by law funds must only be forwarded to the Agency weekly on Monday once they exceed \$500.

Auditor's Comment: *The Agency's written procedures for donations state "Money should be counted daily or, if receipts are small, at least weekly, and corresponding records are to be maintained." The instances we noted where daily records were not maintained included cash totals from \$728 to \$3,664 which we did not consider small. We agree the Act requires transmitting funds to the Agency for deposit with the State Treasurer on Monday of each week if the amount to be deposited exceeds \$500. However, the Agency's written procedures require deposits to be made at least weekly to the local bank accounts. The site noted was generally making only monthly deposits.*

Updated Response: Accepted. During a recent site manager's meeting, the Agency stressed the importance of maintaining adequate security of donation receipts and insuring deposits and records are completed timely and accurately within the resources available to them.

3. Implement controls to ensure artifact inventory records are accurate. Also, ensure all concession leases are current and ensure documentation is maintained of all required reports and insurance.

Finding: The Agency's historical sites did not maintain adequate controls over artifacts and its concession leases. During site visit testing, auditors noted the following:

- Six of 30 artifacts tested from the artifact inventory listing could not be located during testing.

Accepted – continued

REVIEW: 4379

- Two of four historical sites tested had lease agreements with the Foundations for the sites' concessions operations that had been expired for six months and 22 months as of June 30, 2010.
- One of four historical sites tested was unable to provide documentation required by the concession lease. The quarterly donation reports and a copy of the insurance binder were not provided to the auditors for review.

Agency management stated the expired agreements were due to the Legal Counsel position being vacant for some time. The other problems noted were due to oversight.

Updated Response: Accepted. The Agency is executing Memorandum of Understanding and concession agreements with all site support groups after discussions with the Executive Ethics Commission regarding various procurement issues. The Agency is in the process of completing an annual inventory of artifacts and will seek to keep these inventories updated and accurate going forward. The Agency recently lost its curator; however, we will seek to fill the position as soon as possible.

4. Implement controls to ensure all equipment and purchases are inventoried and all equipment over \$500 is reported to DCMS as required. In addition, implement controls to ensure all equipment is tagged, and properly dispose of obsolete items. (Repeated-2008)

Finding: The Agency did not maintain sufficient controls over the recording and identification of State-owned equipment. Auditors noted the following:

- Ten of 25 equipment vouchers tested contained equipment items totaling \$31,004 that were not recorded on the Agency's property listing. In addition, eight of 55 equipment items selected for backwards testing could not be located on the Agency's property listing.
- Seven of 25 equipment vouchers tested contained equipment items totaling \$29,639 that were not included on the annual report submitted to the Department of Central Management Services (DCMS).
- Six of 60 equipment items tested at the historical sites appeared to be obsolete.
- Five of 55 equipment items selected for backwards testing were not tagged with a property identification number.

Agency management stated the issues noted were mainly due to unresolved staffing issues. In addition, the multiple sites and locations within the Agency add to the challenges of maintaining property as required.

REVIEW: 4379

Updated Response: Accepted. The Agency continues to strive to insure all equipment is properly and timely tagged and that all transfers are accounted for within the Agency.

- 5. Ensure proper receipt documentation is maintained to substantiate the amount received and ensure the amount deposited agrees to the support. Also, maintain a record of the date received for all receipts and refunds. (Repeated-2006)**

Finding: The Agency did not maintain adequate controls over receipts and refunds. Auditors noted the following:

- The timeliness of deposit could not be determined for eight of 50 receipts tested, totaling \$35,969, and 13 of 25 refunds tested, totaling \$22,571, because the Agency did not maintain documentation of the date received.
- The supporting documentation maintained by the Agency did not agree to the amounts deposited for five of 50 receipts tested. Three receipts deposited totaled from \$20 to \$42 less than the support provided, and support provided for two receipts was \$875 and \$8,805 less than the deposited amounts.
- The Abraham Lincoln Presidential Library and Museum (ALPLM) did not maintain a record of its cash receipts. The ALPLM maintains the sale tickets for admissions purchased with credit cards, but does not keep records for the cash admissions.

Agency management stated the various staff members involved in the receipt process were not always mindful to ensure all receipt documentation was maintained.

Updated Response: Accepted. The Agency will strive to date stamp receipt records when they are received and, as previously noted, we stressed to site managers to insure backup receipts match the deposits. As for receipts at the ALPLM, cash records are kept in detail electronically and through various reports; however, cash admission receipts are not maintained as they are for credit cards. They are kept for credit cards for purposes of fraud detection and prevention.

- 6. Comply with the Code and ensure vouchers are approved within the required time frame and maintain documentation of the date an invoice is received. Also, ensure interest charges are paid as required. (Repeated-2008)**

Finding: The Agency did not have adequate controls over voucher processing. Auditors noted the following during testing:

- Thirty-one of 236 vouchers tested totaling \$169,267, were approved for payment from 2 to 130 days late. Agency management stated the late approvals were

REVIEW: 4379

Accepted – continued

mainly due to delays in receiving invoices from the various sites and divisions within the Agency.

- The Agency did not pay the required interest of \$3,052 on 28 of 236 vouchers tested totaling \$124,352. Agency management stated interest payments are automatically generated when interest is owed over \$50, but none were generated in the above cases.
- Nine of 236 vouchers tested, totaling \$62,162, did not have support for the date received; therefore, auditors could not determine the timeliness of payment. Agency management stated the date received was not documented due to oversight.

Response: Accepted. The Agency will seek to improve the handling of vouchers and insure they are processed in a timely manner. In addition, we will process all prompt pay invoices as required.

Updated Response: Accepted. The Agency processes vouchers as quickly as possible within its current staffing levels. We also stress the importance of submitting invoices timely. The Agency has only one person to process five to six thousand vouchers annually among other duties.

7. Implement controls to ensure employees submit timesheets and leave slips as required. In addition, require employees to document the time spent each day on official State business to the nearest quarter hour. (Repeated-2008)

Finding: The Agency did not maintain properly completed documentation of its employees' leave time and the Agency's timesheets were not in compliance with the State Officials and Employees Ethics Act. During testing the auditors noted the following:

- The Agency could not provide timesheets for two of 25 employees tested for the months of January and March 2010.
- Two of 25 (8%) employees tested did not submit leave requests for seven absences, totaling 26 hours.
- Employees are required to periodically submit time sheets; however, the time sheets do not document the time spent each day on official State business to the nearest quarter hour.

Agency management stated that the loss and changing of supervisory staff as well as the logistics of getting all documents to the central office is problematic at times.

REVIEW: 4379

Updated Response: Implemented. The Agency strives to properly monitor and insure all time keeping records are maintained. The Agency recently implemented new timekeeping practices to ensure compliance with the State Officials and Employees Ethics Act regarding documentation of time spent on official state business each day to the nearest quarter hour.

8. Comply with the Code and perform evaluations for all employees. (Repeated-2008)

Finding: Auditors noted the Agency did not perform annual performance evaluations for 15 of 25 employees tested as required. Three employees did not have any performance evaluations on file during the examination period and the remaining employees only had one evaluation performed during the two fiscal years.

Agency management stated as they did during the prior period that although supervisors are periodically reminded to perform the evaluations, they were not always completed due to turnover of key staff.

Updated Response: Accepted. The Agency continues to struggle with completing employee evaluations timely. The lack of supervisory staff as well as turnover contributes to these difficulties. However, the Agency sends out monthly reminders to supervisors regarding evaluations coming due and regularly stresses in management meetings the importance of completing evaluations in a timely manner.

9. Strengthen controls to ensure contractual agreements contain all required disclosures and certifications. Also, ensure Contract Obligation Documents (CODs) are correctly completed and accurate contract information is published in the Illinois Procurement Bulletin. Further, ensure all interagency agreements are timely signed.

Finding: The Agency did not exercise adequate controls over contractual and interagency agreements. Auditors noted the following:

- Seven of 10 contracts tested did not contain the ethical certifications regarding compliance with the Environmental Protection Act and the required registration with the State Board of Elections. Agency management stated they were not aware the contracts were missing the disclosures.
- The associated Contract Obligation Documents (CODs) for three of 10 contracts tested contained incorrect award code information. Two CODs were coded as small purchases and one COD was coded as a sole source procurement when the contracts were competitively bid. In addition, the beginning date for services on one of the CODs did not agree to the contract execution date.

REVIEW: 4379

Accepted – continued

- The Agency failed to ensure accurate contract award notice information was posted on the Illinois Procurement Bulletin (IPB). For four of 10 contracts tested, auditors noted the following:
 - Contract inception dates published in the IPB did not agree to the inception dates stated on the corresponding contracts for three of 10 totaling \$256,150. The differences noted were from 1 to 35 days.
 - The contract termination date published in the IPB did not agree to the termination date on the corresponding contract for a contract totaling \$500,000.
 - The total amount of an awarded contract published in the IPB was overstated by \$302,400.
- Two of five interagency agreements were not signed by all parties prior to the performance of services under the associated contract. Signatures were obtained from 13 to 29 days after the inception of the associated contract. Agency management stated the COD and IPB problems were due to employee input errors and the Agency attempted to obtain signatures before the dates of the agreements but were delayed by the other parties.

Updated Response: Implemented. The Agency began using the agreement from CMS that includes required certifications. In addition, we have strived to insure obligation documents, postings and agreements are accurate and timely.

10. Comply with SAMS procedures to ensure accurate financial information is reported to the Office.

Finding: The Agency failed to submit the proper form to the Office of the State Comptroller for a federal grant during FY10.

The Agency received a grant from the U.S. Department of the Interior for the identification, evaluation, and protection of historic properties. The Agency failed to file GAAP reporting package to report FY10 grant expenditures totaling \$137,000 and accounts payable totaling \$27,000.

Agency management stated since the fund was new and a contract firm prepared their GAAP reporting forms, they did not note the error.

Updated Response: Implemented. The Agency completed all required forms for the FY11 GAAP process and will do so again in FY12. This was an oversight in FY10 due to the introduction of a new fund for FY10 only.

REVIEW: 4379

11. Timely identify and formally notify the Comptroller's Office of all irreconcilable differences identified by the monthly reconciliations of Agency expenditures to Comptroller's records as required by SAMS to ensure accurate accounting records are maintained. (Repeated-2008)

Finding: The Agency did not maintain accurate expenditure records or complete monthly reconciliations as required. Auditors noted the following:

- The Agency's final FY09 expenditure records were inaccurate and did not agree with the State Comptroller's records for four of 56 appropriation line items in the General Revenue Fund, one of 38 appropriation line items in the Historic Sites Fund, and one of two appropriation line items in the Presidential Library and Museum Operating Fund. These unreconciled differences, which ranged from \$36 to \$11,665, were not reported to the Comptroller's Office as required.
- The Agency's final FY10 expenditure records were inaccurate and did not agree with the State Comptroller's records for one of six appropriation line items in GRF, and one of two appropriation line items for the Historic Preservation State Trust Fund. These unreconciled differences were also not reported to the Comptroller's Office as required. These line item differences netted \$99 to \$6,389.
- Nine of 28 monthly reconciliations of agency records to the Comptroller's Monthly Appropriation Status Report (SB01) were not completed as required. Twenty-two expenditure line items had unreconciled differences that ranged from \$16 to \$1,000,000.

Agency management stated as they did during the prior examination they were aware of the differences but did not report them due to time constraints.

Updated Response: Implemented. The Agency strives to complete all reconciliations in a timely manner within its current resources. The Agency was reconciled through June 2012 on July 6, 2012.

12. Complete the internal control evaluations and timely file the certifications as required.

Finding: The Agency did not complete and file its evaluation of internal controls certification in FY09. In addition, the FY10 certification was filed 46 days late.

Agency management stated the failure to perform an internal control review and file timely certifications was due to staffing shortages.

Updated Response: Implemented. The Agency inadvertently failed to file the certification in FY11; however, it was filed timely in FY12.

Accepted – concluded

13. Ensure the Commission meets quarterly and files its biannual reports as required. (Repeated-2008)

Finding: During testing, auditors noted the Amistad Commission did not meet quarterly as required and did not submit a report of its activities and findings for the period ending June 30, 2010.

Agency management stated due to the loss of funding, the Commission did not conduct meetings or prepare a biannual report.

Updated Response: Accepted. The Amistad Commission has been inactive since July 2008. Many members of the Commission have resigned and all members' terms have expired and no new members have been appointed since 2007. The Agency has been in discussion with the Governor's Office and Legislative Leaders and interested parties as to their intention regarding this Commission.

14. Comply with the statute by developing individual business plans for the Old State Capital, Lincoln Herndon Law Offices, and New Salem or seek legislative changes to remove the requirements. (Repeated-2008)

Finding: The Agency did not develop individual business plans for the historic sites at the Old State Capital, Lincoln Herndon Law Offices, and New Salem. As mandated by law, each business plan was required to address ways to enhance tourism at the historic site and the historic aspect of each site.

Agency management stated as they did during the prior period the intent of the legislation was to develop master management plans. They further stated a recently produced master management plan cost over \$300,000. Since the Agency received no additional funding, they were unable to develop the plans.

Updated Response: Accepted. The Agency has not completed the business plans for select Lincoln sites due to the lack of staff and resources. The Agency requested to have this statutory requirement eliminated; however, the legislative sponsor of this provision was hesitant to do so. The Agency began working on the plans and will complete them by the end of the calendar year.

15. Comply with statute or seek legislative changes to remove the Illinois Register requirements. (Repeated-2002)

Finding: The Illinois Historic Preservation Act requires the Agency to establish and maintain an Illinois Register of Historic Places, consisting of places that have special historical, architectural, cultural, or artistic interest or value. The Agency does maintain a

REVIEW: 4379

National Register of Historic Places in Illinois that are registered nationally. The Agency believes the National Register provides more benefits, such as federal grant funds, to the property owners and an Illinois Register would merely function as a duplicate listing to the National Register.

Agency management stated during the current and prior examinations that the Illinois Register is not necessary and there should be change in the legislation.

Updated Response: Implemented. The Agency introduced legislation (HB 5234) during the Spring 2012 Session to eliminate the Illinois Register of Historic Places requirements. This legislation passed the General Assembly and was signed into law on July 13 as Public Act 97-785.

16. Work with the Governor's Office and the General Assembly to ensure members are appointed to the Freedom Trail Commission and funding is received to comply with the Act. (Repeated-2004)

Finding: The Agency did not establish the Freedom Trail Commission. The Commission was required to consist of 16 appointed members whose mission was to preserve the history of the Freedom Trail and the Underground Railroad.

Agency management stated as they did during the last examination that none of the members have been appointed by the Governor or the General Assembly and no funding has been received to facilitate the administrative responsibilities. The Agency has estimated the costs associated with running the Commission to be \$215,000.

Updated Response: Accepted. No appointments to the Commission have been made. The Agency will seek advice from the Governor's office and Legislative Leaders regarding appointments and funding for this Commission.

17. Contact the appropriate officials regarding the status of the Local Legacy Board.

Finding: The Agency did not have a member serving on the Local Legacy Board as required by law. Agency management stated the board has not been active; therefore, no one from the Agency has been able to serve.

Updated Response: Accepted. The Agency will check with the Governor's Office and other appropriate agencies to see if the Board is or will become active.

Emergency Purchases

The Illinois Procurement Code (30 ILCS 500/) states, "It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall

REVIEW: 4379

be applicable to all purchases and contracts....” The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 3 business days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General. The affidavit is to set forth the circumstance requiring the emergency purchase. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

During FY09 and FY10, the Historic Preservation Agency filed six emergency purchase affidavits totaling \$955,846.49 for various repairs at six historic sights.

Headquarters Designations

The State Finance Act requires all State agencies to make semiannual headquarters reports to the Legislative Audit Commission. Each State agency is required to file reports of all of its officers and employees for whom official headquarters have been designated at any location other than that at which their official duties require them to spend the largest part of their working time. According to a report filed on July 12, 2010, the Historic Preservation Agency had no employees who were required to spend the majority of their working time at locations other than their official headquarters.