



**OFFICE OF  
INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

Memorandum

**FEB 14 2017**

To: Amy Holley  
Acting Assistant Secretary, Policy, Management and Budget

Kristin Bail  
Acting Director, Bureau of Land Management

From: Amy R. Billings *Amy R. Billings*  
Central Region Manager for Audits, Inspections, and Evaluations

Subject: Verification Review – Recommendations for the Report, “Bureau of Land Management’s Wildland Fire Program (Audit No. C-EV-BLM-0003-2012) Report No. 2017-CR-007

The Office of Inspector General (OIG) has completed a verification review of 8 of the 11 recommendations presented in our September 2014 evaluation report “Bureau of Land Management’s Wildland Fire Program (Report No. C-EV-BLM-0003-2012). Our objective for this review was to determine whether the Bureau of Land Management (BLM) implemented the recommendations as reported to the Office of Financial Management (PFM), Office of Policy, Management and Budget.

Our report found areas of concern with control weaknesses and deficiencies in documentation. Specific issues identified were with general internal controls, property management, purchase cards, and payroll. The report made 11 recommendations designed to strengthen BLM’s monitoring of dollars spent and assets purchased.

Eight of the 11 recommendations in the report were reported by PFM as being closed. Therefore, we limited the scope of this review to Recommendations 1, 2, 4, 5, 7, 8, 9 and 10. Recommendations 3, 6, and 11 were considered resolved and implemented in the final report and, thus, were not part of this review.

OIG referred the 8 remaining recommendations to PFM for implementation tracking on October 20, 2014. Between September 2015 and August 2016, PFM reported to us that all 8 outstanding recommendations had been addressed and presumed closed. BLM provided additional information requested by OIG on inventories in January 2017 to supplement the original documentation sent by PFM concerning fire program inventories.

We limited the scope of this review to determine if BLM implemented the 8 remaining recommendations reported closed by PFM following the final report. To accomplish our objective, we reviewed the supporting documentation that BLM officials provided to PFM,

discussed issues with BLM fire program staff, and collected and reviewed additional supporting documentation as required to verify each recommendation's implementation independently.

We did not test internal controls, visit sites, or conduct fieldwork to determine whether the underlying deficiencies that we initially identified have been corrected. As a result, we did not conduct this verification review in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States, or Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

Based on our review, we conclude that the following 8 recommendations have been resolved, implemented, and closed.

**Recommendation 1:** Develop and implement procedures to restrict an individual's ability to charge either time or purchases to a specific fire code.

**Recommendation 2:** Develop and implement procedures to limit the amount of time that fire codes are left open after a fire is declared extinguished.

**Recommendation 4:** Ensure that compensating controls to support purchase card transactions, such as resource orders, are in place and operating in all offices.

**Recommendation 5:** Establish plans to ensure that authorizing officials are properly reviewing purchase cardholder monthly statements, including validating the authorization and receipts for all purchases.

**Recommendation 7:** Complete a physical inventory of all system-controlled and locally managed property.

**Recommendation 8:** Ensure that all system-controlled and locally managed assets are properly marked as Government property.

**Recommendation 9:** Establish controls that allow for retrieval of property by property type (e.g., camera) and responsible employee.

**Recommendation 10:** Ensure that proper documentation is created and maintained to support payroll authorizations.

We informed DOI officials of the results of this review on January 30, 2017.

cc: Olivia Ferriter, Deputy Assistant Secretary for Budget, Finance, Performance and Acquisition  
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