



U.S. Department of Agriculture  
Office of Inspector General

# **IIJA–Forest Service Implementation of Federal Wildland Firefighter Salary Requirements and the Conversion of Employees**

March 2025

Inspection Report 08801-0002-23



## **IMPORTANT NOTICE**

This report contains sensitive information that has been redacted for public release, due to privacy concerns.



# IIJA–Forest Service Implementation of Federal Wildland Firefighter Salary Requirements and the Conversion of Employees

## Inspection Report 08801-0002-23

OIG reviewed whether the Forest Service converted seasonal wildland firefighters to full-time permanent Federal employees and accurately implemented salary increases for Federal wildland firefighters according to the Infrastructure Investment and Jobs Act.

### OBJECTIVE

Our objective was to determine whether FS converted seasonal wildland firefighters to full-time permanent Federal employees and accurately implemented salary increases for Federal wildland firefighters according to IIJA.

### REVIEWED

We interviewed FS officials; reviewed the applicable IIJA and implementation guidance; and reviewed FS' salary increase calculations and related complaints.

### RECOMMENDS

We recommend that FS: determine whether IIJA funds totaling \$519,907 in questioned costs spent on salaries of non-Federal wildland firefighters were allowable and recover unallowable costs; provide refresher training and implement a secondary review process for HR employees on retirement coding; implement a plan for the overpayments and underpayments identified in FS' review and recover unallowable costs; and consider an innovative approach to improve its review.

### WHAT OIG FOUND

In November 2021, the Infrastructure Investment and Jobs Act (IIJA) provided Forest Service (FS) with funding totaling \$480 million for fiscal years 2022 through 2026 for the salaries and expenses of Federal wildland firefighters. Our inspection focused on whether FS' conversion of seasonal wildland firefighters to full-time permanent Federal employees and salary increases for Federal wildland firefighters met the provisions of IIJA.

We concluded that although FS did not carry out the wildland firefighter conversions exactly as described in IIJA, it did not violate IIJA provisions. IIJA stated that FS should "seek to" make relevant conversions, it did not mandate them. However, FS increased the number of full-time firefighter positions to meet what it perceived as Congress' intent behind the conversion language. The seasonal wildland firefighters were generally hired under an authority that did not grant FS the authority to convert the employees. Therefore, FS used a competitive hiring process to rehire 2,688 firefighters as permanent firefighters.

We also found that FS did not accurately implement salary increase payments to Federal wildland firefighters due to payroll and processing system limitations. In January 2024, FS began reviewing salary increase payments made to more than 17,000 current and former employees. We also determined that FS issued salary increase payments to 27 employees inaccurately designated as Federal wildland firefighters in the Human Resources (HR) system, which FS officials attributed to a lack of training. As a result, FS paid more than \$510,000 in questioned costs for unallowable salaries to 27 employees. FS officials agreed with our finding and recommendations, and we accepted management decision on all five recommendations.



## OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



**DATE:** March 18, 2025

**INSPECTION**

**NUMBER:** 08801-0002-23

**TO:** Tom Schultz  
Chief  
Forest Service

**ATTN:** Jennifer McGuire  
Acting Chief Financial Officer  
Forest Service

**FROM:** Steve Rickrode  
Acting Assistant Inspector General for Audit

**SUBJECT:** IJJA—Forest Service Implementation of Federal Wildland Firefighter Salary Requirements and the Conversion of Employees

This report presents the results of our inspection of IJJA—Forest Service Implementation of Federal Wildland Firefighter Salary Requirements and the Conversion of Employees. Your written response to the official draft is included in its entirety at the end of the report. Based on your written response, we are accepting management decision for all five recommendations in the report, and no further response to this office is necessary.

In accordance with Departmental Regulation 1720-1, final action needs to be taken within 1 year of the date of each management decision. Please follow your internal agency procedures in forwarding final action correspondence to the Office of the Chief Financial Officer.

We appreciate the courtesies and cooperation extended to us by members of your staff during our fieldwork and subsequent discussions. This report contains publicly available information and will be posted in its entirety to our website (<https://usdaoig.oversight.gov>) in the near future.

## Table of Contents

---

<b>Background and Objective.....</b>	<b>1</b>
<b>Section 1: Conversion of Seasonal Wildland Firefighters to Full-time Permanent Federal Employees and Accurate Implementation of IIJA- Required Salary Increases for Federal Wildland Firefighters.....</b>	<b>6</b>
<b>Finding 1: FS Did Not Accurately Implement IIJA Salary Increase Payments for Federal Wildland Firefighters .....</b>	<b>8</b>
<b>Recommendation 1 .....</b>	<b>11</b>
<b>Recommendation 2 .....</b>	<b>11</b>
<b>Recommendation 3 .....</b>	<b>12</b>
<b>Recommendation 4 .....</b>	<b>12</b>
<b>Recommendation 5 .....</b>	<b>12</b>
<b>Scope and Methodology.....</b>	<b>14</b>
<b>Abbreviations .....</b>	<b>16</b>
<b>Exhibit A: Summary of Monetary Results .....</b>	<b>17</b>
<b>Agency’s Response .....</b>	<b>18</b>

## Background and Objective

---

### Background

The U.S. Department of Agriculture's (USDA) Forest Service (FS) employs wildland firefighters in positions that range from entry-level firefighter to senior fire management positions. Appointments range from temporary, seasonal positions to permanent, full-time, year-round positions. As of July 2024, FS employs more than 11,000 wildland firefighters nationwide, however, the number of wildland firefighters is a dynamic number that continuously changes.

The Infrastructure Investment and Jobs Act (IIJA), which was signed into law on November 15, 2021, provided FS with funding totaling \$480 million for fiscal years (FYs) 2022 through 2026 for the salaries and expenses of Federal wildland firefighters.<sup>1</sup> IIJA directed FS, under the Secretary of Agriculture, to:

- Seek to convert not fewer than 1,000 seasonal wildland firefighters to firefighters that (1) are full-time, permanent, year-round Federal employees; and (2) reduce hazardous fuels on Federal land not fewer than 800 hours per year.<sup>2</sup>
- Increase the base salary<sup>3</sup> of Federal wildland firefighters by the lesser of \$20,000 per year or 50 percent of the base salary in geographic areas in which it is difficult to recruit or retain a Federal wildland firefighter.<sup>4</sup>



**Figure 1: Hundreds of acres were burned near a mountain community as part of a larger effort to reduce wildfire risk to communities. USDA FS photo by Andrew Avitt. The photo does not depict any particular audit, inspection, or investigation.**

---

<sup>1</sup> Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40803(c)(2), 135 Stat. 1098 (2021).

<sup>2</sup> Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40803(d), 135 Stat. 1101 (2021).

<sup>3</sup> According to FS, this was a temporary pay increase for the Federal wildland firefighters. The allocated IIJA funds for salary increase payments were depleted by December 2023. According to FS officials, FS continues to issue the salary increase payments utilizing regular appropriation funding.

<sup>4</sup> Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40803(d)(4), 135 Stat. 1101 (2021).

In June 2022, the Secretary of Agriculture, in coordination with the Director of the Office of Personnel Management, determined in a decision memorandum that all geographic areas experienced difficulty in recruiting or retaining Federal wildland firefighters.<sup>5</sup> The memorandum also stated that all Federal wildland firefighters would qualify for an increase in base salary as authorized by IIJA. Further, the decision memorandum defined a “Federal wildland firefighter” as:

Employees that have status (primary or secondary) as firefighters under the retirement laws (5 U.S.C. 8331(21) and 8401(14)) or who would have such status but for exclusion from coverage under the retirement system based on a temporary appointment or intermittent work schedule. Federal wildland firefighters may work in a variety of positions with job duties to fight wildfires which includes on the ground firefighters; hotshot crews<sup>6</sup>; smokejumpers<sup>7</sup>; hand crews<sup>8</sup>; water tenders; dozer operators; fire prevention technicians; Unit and Forest aviation officers; many personnel at fire dispatch centers; and fire leadership positions like Forest Fire Management Officers.

See Figure 2 below, which depicts FS’ process for determining eligibility for salary increase payments.

---

<sup>5</sup> USDA, *Implementation of Compensation for Wildland Firefighters as Authorized by Section 40803(d)(4) of the Infrastructure, Investment, and Jobs Act referred to as the Bipartisan Infrastructure Law (BIL)*, Decision Memorandum for the Secretary (June 17, 2022).

<sup>6</sup> According to FS, hotshot crews are firefighters who are trained for demanding and hazardous tasks, such as the use of fire lines to stop wildfire spread by removing vegetation that fuels them and various suppression tactics to control wildland fires.

<sup>7</sup> According to FS, smokejumpers are firefighters who provide quick initial attacks on fires in remote areas.

<sup>8</sup> According to FS, hand crews are firefighters who construct fire lines.

## Forest Service's (FS') Process for Determining Eligibility

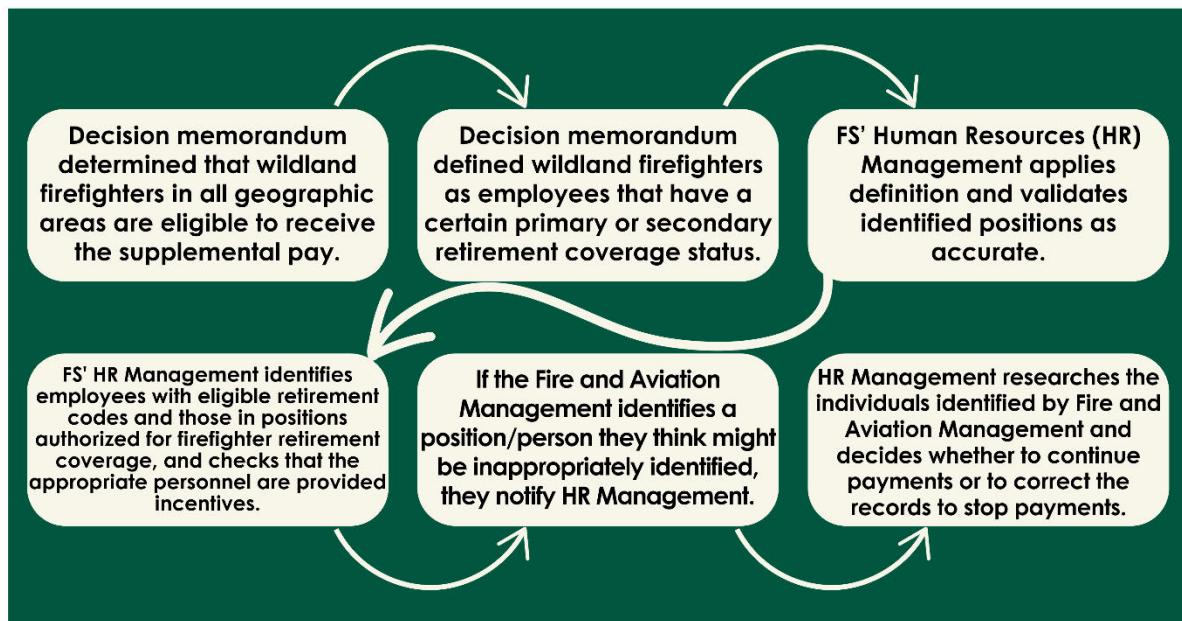
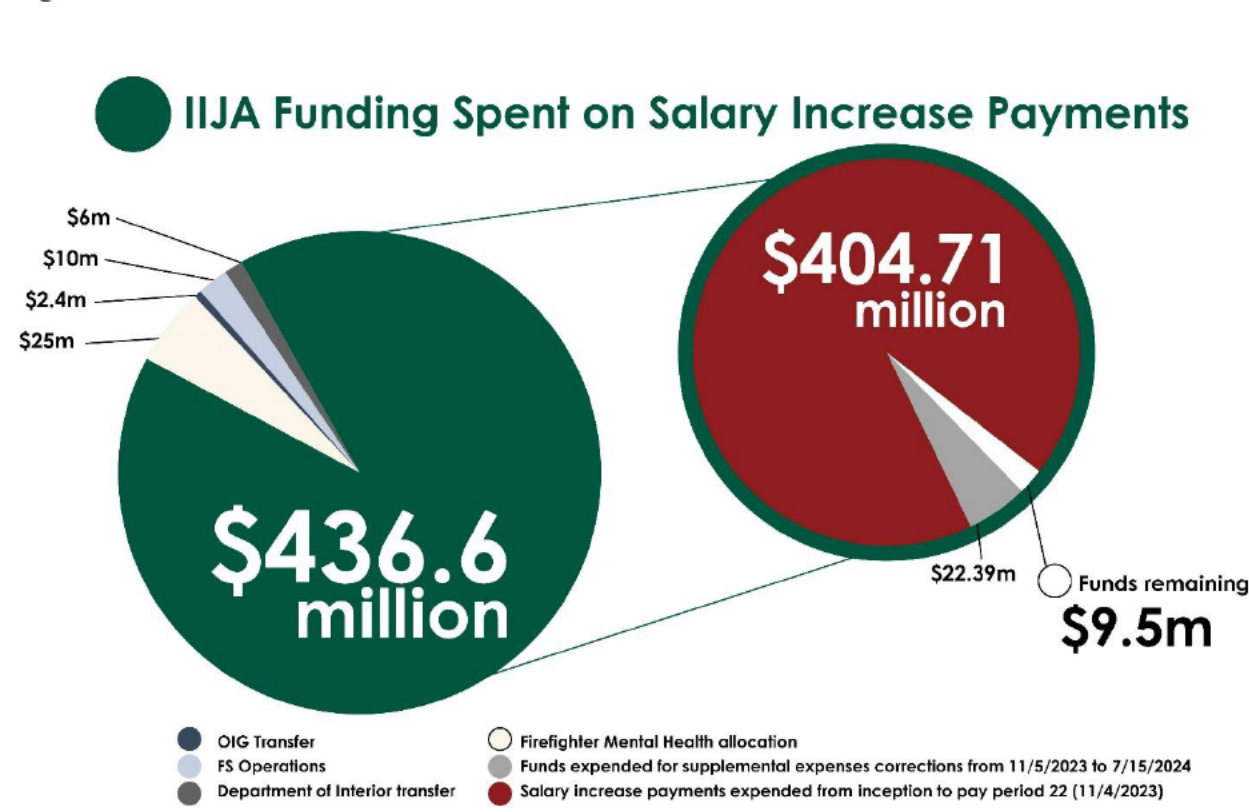


Figure 2: FS' process for defining an eligible wildland firefighter for salary increase payments. Figure by the Office of Inspector General (OIG).



According to FS officials, as of October 2024, FS had expended more than \$430 million of the \$480 million of IIJA funding on salary increase payments.<sup>9</sup> More than \$9.5 million of IIJA funds remain available to pay for underpayments identified during FS' internal review, as shown in Figure 3 below.



**Figure 3: Provides details of the IIJA allocations and funding used for wildland firefighter salaries and expenses as of October 2024. Figure by OIG.**

In February 2024, we issued an informational report about FS' Federal wildland firefighter salaries and expenses, for the purpose of transparency and disclosure.<sup>10</sup> The informational report did not identify any findings related to our current objective. Additionally, USDA OIG Office of Analytics and Innovation conducted a survey of FS firefighters to understand the perceived impact of IIJA, including actions firefighters completed. Specifically, one question of the survey asked firefighters if actions were taken—such as notifying their supervisor, contacting HR, or lodging a complaint—to obtain their salary increase payments.<sup>11</sup>

<sup>9</sup> FS set aside more than \$30 million of the \$480 million for the resolution of employee cases (underpayments) identified during the internal review of 100 percent of payments.

<sup>10</sup> Informational Report 08801-0001-23, *IIJA – Federal Wildland Firefighter Salaries and Expenses-Informational Report*, Feb. 2024.

<sup>11</sup> USDA OIG Office of Analytics and Innovation, No. 23-099-01, *USDA OIG Firefighter Pulse Survey (IIJA)*, Dec. 2024.

## **Objective**

Our objective was to determine whether FS converted seasonal wildland firefighters to full-time permanent Federal employees and accurately implemented salary increases for Federal Wildland Firefighters according to IIJA.

## **Section 1: Conversion of Seasonal Wildland Firefighters to Full-time Permanent Federal Employees and Accurate Implementation of IJA-Required Salary Increases for Federal Wildland Firefighters**

---

Our inspection focused on two specific provisions of IJA related to wildland firefighters. We concluded that FS did not specifically convert seasonal wildland firefighters to full-time permanent Federal employees. However, FS increased the number of full-time firefighter positions to meet what it perceived as Congress' intent behind the conversion language. Rather than converting employees, FS used a competitive hiring process to rehire 2,688 firefighters from temporary to permanent firefighter positions. However, we found that FS did not accurately implement IJA salary increase payments to its Federal wildland firefighters.

IJA required FS to “seek to” convert not fewer than 1,000 seasonal wildland firefighters to firefighters that are full time, permanent, year-round Federal employees.<sup>12</sup>

FS officials stated that IJA did not provide conversion authority for temporary employees to become permanent employees. They also explained that temporary employees were able to apply for all permanent positions for which they were qualified through the temporary direct hiring authority. We confirmed that the legal authority under which an employee was initially hired impacts the agency's ability to convert an employee from seasonal to full-time permanent.<sup>13</sup> The seasonal wildland firefighters were generally hired under a legal authority that did not grant FS the authority to convert the employees.

According to FS, it rehired 2,688 seasonal firefighters<sup>14</sup> to full-time permanent firefighter positions through a competitive hiring process. FS explained that it took this action in an effort to comply with what it interpreted as the intent of the IJA provision at issue. The relevant IJA provision stated that FS should “seek to” make these conversions but did not require them. FS stated it took actions to comply with the IJA language related to the conversions and used alternate means to hire back seasonal wildland firefighters to full-time permanent positions.

The IJA provision further required FS to “seek to” convert not fewer than 1,000 seasonal wildland firefighters to firefighters that are full-time, permanent, year-round Federal employees and reduce hazardous fuels on Federal land not fewer than 800 hours per year.<sup>15</sup> According to FS, the agency's systems do not have the functionality to track the number of hours per employee spent on reducing hazardous fuels on Federal land. However, FS stated that it is currently tracking the treatments used to reduce hazardous fuels on Federal land.<sup>16</sup>

---

<sup>12</sup> Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40803(d), 135 Stat. 1101 (2021).

<sup>13</sup> According to the Office of Personnel Management, a conversion is the changing of an employee from one appointment to another appointment (under either the same or a different authority) within the same agency, with no break in service or with a break of 3 days or less.

<sup>14</sup> According to FS, an employee's time spent on a temporary appointment does not count toward fulfillment of a probationary period for a career appointment.

<sup>15</sup> Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40803(d), 135 Stat. 1101 (2021).

<sup>16</sup> This includes mechanical treatments, prescribed fires, grazing, use of chemicals, or biological methods.

Because IJJA used the phrase “*seek to...*” and did not mandate the conversion of wildland firefighters or the tracking of hours to reduce hazardous fuels, and because FS took the steps above in a stated effort to comply with relevant IJJA language, we concluded that FS took appropriate actions to meet the provisions of IJJA.

## **Finding 1: FS Did Not Accurately Implement IIJA Salary Increase Payments for Federal Wildland Firefighters**

---

We found that FS did not accurately implement salary increase payments to Federal wildland firefighters. FS officials explained that due to payroll and processing system limitations, most of the salary increase payments, which started in July 2022, were potentially inaccurate. Additionally, we found that FS issued salary increase payments to 27 employees with inaccurate retirement codes in the HR system that incorrectly designated them as Federal wildland firefighters. According to FS officials, HR Management employees entered these inaccurate retirement codes due to a lack of training. As a result of issued salary increase payments to non-Federal wildland firefighters, FS inappropriately paid more than \$510,000 in questioned costs for unallowable salaries to the 27 employees that did not meet the intended purpose of the IIJA provision. Further, according to FS, as of September 30, 2024, it has identified that (1) 885 employees were collectively overpaid by more than \$1 million, (2) 2,285 employees were collectively underpaid by more than \$1.5 million, and (3) 865 out of 4,035 total employees whose payments have thus far been reviewed were correctly paid.

IIJA required the Secretary of Agriculture to increase the base salary of a Federal wildland firefighter by the lesser of an amount that is commensurate with an increase of \$20,000 per year or an amount equal to 50 percent of the base salary, if the Secretary, in coordination with the Director of the Office of Personnel Management, makes a written determination that the position of the Federal wildland firefighter is located within a specified geographic area in which it is difficult to recruit or retain a Federal wildland firefighter.<sup>17</sup>

FS officials explained that the salary increase payments that started in July 2022 were inaccurate due to payroll system limitations. Specifically, on June 21, 2022, FS stated in its IIJA Frequently Asked Questions<sup>18</sup> that the payroll system was only able to process percentages of pay, not flat dollar amounts. Additionally, the system did not have the functionality to process fractions of percents. Therefore, to compensate, FS made the decision to round the percentages down to prevent employees from being overpaid. The example below was obtained from FS' IIJA Frequently Asked Questions:

“For example, a full-time GS-9 step 1 under the Rest of U.S. locality pay table earns \$54,727 annually and the employee’s supplement will be based on the \$20,000 annual amount. The correct biweekly supplement would be \$766.40 (\$9.58 x 80). The calculation for this specific employee comes out as 36.55% of the basic pay (\$20,000 / \$54,727). However, since retention incentives can only be processed in whole percentage rates, the biweekly retention incentive will be processed at 36% (not 36.55%). Processing at 36% produces a biweekly supplement of \$755.20.”<sup>19</sup>

---

<sup>17</sup> Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40803(d)(4)(B), 135 Stat. 1101 (2021).

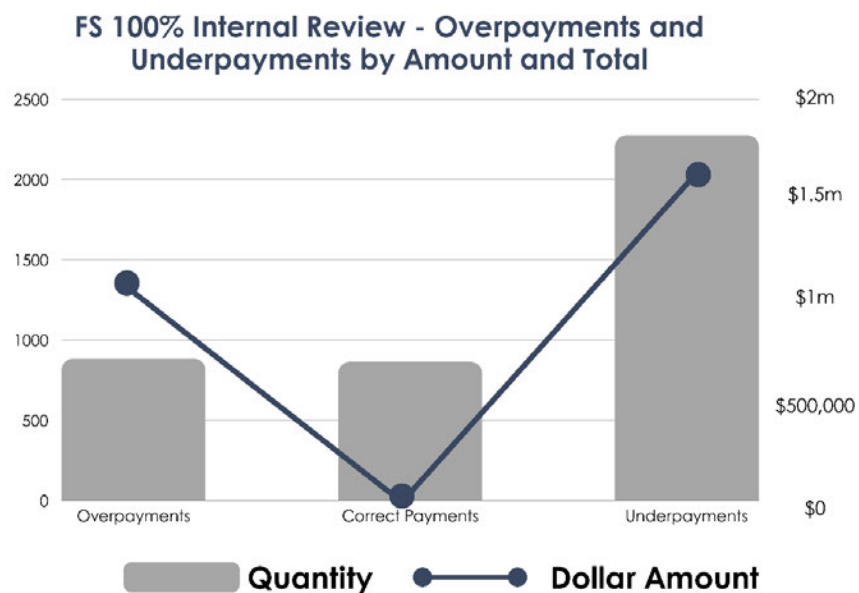
<sup>18</sup> *Frequently Asked Questions, Implementation of Section 40803 of the Bipartisan Infrastructure Law (Public Law 117-58)*, June 21, 2022.

<sup>19</sup> *Ibid.*



According to FS officials, as of pay period 17 in July 2023, the National Finance Center (NFC) payroll system received an enhancement that allowed for the correct percentage to be used for the remaining salary increase payments. However, in January 2024, FS initiated an internal review to verify the accuracy of 100 percent of the salary increase payments made to more than 17,000 current and former employees.<sup>20</sup> Notably, FS has issued periodic makeup payments to Federal wildland firefighters to address underpayments identified by its internal review. FS officials also stated that due to its ongoing internal review the agency has not made a final decision on whether to bill and collect or waive overpayments; but FS plans to follow its normal debt collection process and all applicable laws and requirements.<sup>21</sup> FS expects its internal review to continue until Congress implements a permanent pay solution. Because the internal review involves manual and labor-intensive work, we recommend that FS consider an innovative approach, such as automation, technology, or a combination of both, that would allow for more timely completion of its review of salary increase payments. Additionally, as appropriate, FS should recover any unallowable overpayments.

As of September 9, 2024, FS completed 4,035 reviews. See Figure 4 below, for details of FS' internal review results.



**Figure 4: Status of FS' internal review results of salary increase payments made to employees as of September 9, 2024. Figure by OIG.**

<sup>20</sup> According to FS, the internal review consists of gathering applicable documentation from multiple systems and using a verification spreadsheet to manually calculate differences between the salary increase payments employees received and the amounts they should have received. For each pay period since July 2022, FS officials confirm the correct position coding, number of base hours worked, and amount of salary increase payments received. FS officials obtain this information from the HR and payroll systems and manually input it into the verification spreadsheet. After completing the verification spreadsheet for each employee, FS identifies the total amount of IIIA funds that were overpaid, underpaid, or correctly paid.

<sup>21</sup> 5 U.S.C. § 5584; 5 CFR Part 550 Subpart K; USDA Departmental Regulation 2570-002, Waiver of Employee Overpayments (August 27, 2021).

As a part of our review, we compared FS' roster of employees who received salary increase payments through April 1, 2024, with a listing of eligible wildland firefighter positions. We identified 27 employees whose roles did not match wildland firefighter positions and provided the list to FS. FS confirmed that it paid salary increase payments to 27 of these employees who were inaccurately classified as Federal wildland firefighters.



**Figure 5: Firefighters work fires in a National Forest, USDA FS photo by Preston Keres. The photo does not depict any particular audit, inspection, or investigation.**

For example, we found that a FS [REDACTED] received a salary increase payment for more than \$33,000 and a FS [REDACTED] employee received a salary increase payment for more than \$26,000, respectively. In each of these examples, the employee had an inaccurate retirement code(s) entered into FS' HR tracking system, which resulted in payments to non-firefighters. According to FS officials, due to the fluid nature of the FS workforce there were times when the coding for employees' retirement coverage was not updated correctly as staff moved between eligible firefighter and ineligible non-firefighter positions or when new hires were brought onboard.

We also reviewed FS employee complaints related to the salary increase payments. We found that 10 of the 27 identified employees had submitted complaints to FS. Of the 10 complaints submitted, 7 employees questioned their eligibility to receive the salary increase payments. In the complaints, the employees notified FS that they had moved to a non-firefighter position and should no longer be receiving the salary increase payments or had other situations that made them question their continued eligibility for the payments.

FS National level officials agreed with our conclusion that the 27 employees should not have received IJA salary increase payments as the employees were not assigned to a wildland firefighter position. FS officials noted that some of the payments were made to employees that were previously in wildland firefighter positions that would have authorized the employees to receive payments. However, the HR system codes were never changed when the employees moved to their new positions.

In summary, IJA authorized FS to spend funds on Federal wildland firefighters' salaries and expenses. Therefore, we recommend FS take steps, as appropriate, to recover any costs provided to non-Federal wildland firefighters. Additionally, FS needs to take appropriate action to address the incorrect coding of retirement coverage which resulted in inaccurate salary increase

payments. FS agreed that additional refresher training was needed to address this issue. FS also agreed that a secondary review of HR retirement coding and data input would be beneficial for ensuring system accuracy. FS stated this review will be introduced and implemented during the refresher training. With respect to FS' internal review of salary increase payments, we recommend that FS consider automated technology that may assist FS staff with completing these tasks in a timelier manner. Additionally, as appropriate, FS should recover any unallowable overpayments. Since enhancements were already made to the NFC payroll system, we are not making any recommendations on this issue.

## **Recommendation 1**

We recommend that FS determine whether the IJA funds totaling \$519,907 in questioned costs spent on salaries of non-Federal wildland firefighters were allowable. As appropriate, recover any costs determined to be unallowable.

### **Agency Response**

In its February 20, 2025, response, FS generally concurred with the recommendation noting a 99.84 percent accuracy rate. For the over \$400 million paid, FS is validating allowability for each wildland firefighter salary payment made. If the review substantiates these employees were not eligible, FS will follow its normal debt collection process.

The estimated completion date is February 28, 2026.

### **OIG Position**

We accept management decision on this recommendation.

## **Recommendation 2**

We recommend that FS develop and implement additional refresher training(s) for HR Management employees on retirement coding and the input of retirement coverage into FS' HR system.

### **Agency Response**

In its February 20, 2025, response, FS generally concurred with the recommendation. FS took immediate action to remedy and the agency's HR Management directorate conducted eight internal webinars. These sessions walked through the process of determining the appropriate retirement code individuals should be placed into based on their prior work history. FS institutionalized the training to occur on a recurring basis. In addition, USDA Office of HR Management offered retirement coding training.

The completion date was February 20, 2025.

### **OIG Position**

We accept management decision on this recommendation.

## **Recommendation 3**

We recommend that FS develop and implement a secondary review process to ensure the accuracy of data entered into FS' HR system for retirement coverage.

### **Agency Response**

In its February 20, 2025, response, FS generally concurred with the recommendation. FS will develop and implement a secondary review process to ensure the accuracy of data entered into its HR system for retirement coverage.

The estimated completion date is February 28, 2026.

### **OIG Position**

We accept management decision on this recommendation.

## **Recommendation 4**

We recommend that FS develop and implement an action plan for the overpayments and underpayments identified in FS' internal review of all salary increase payments. As appropriate, recover any costs determined to be unallowable.

### **Agency Response**

In its February 20, 2025, response, FS generally concurred with the recommendation. FS is currently reviewing its wildland firefighter salary payments to identify errors. Once complete, FS will follow its normal debt collection process.

The estimated completion date is February 28, 2026.

### **OIG Position**

We accept management decision on this recommendation.

## **Recommendation 5**

We recommend that FS consider an innovative approach, such as automation, technology, or a combination of both, that would allow for more timely completion of its review of salary increase payments.

**Agency Response**

In its February 20, 2025, response, FS generally concurred with the recommendation. FS will consider technology options based upon available funding and feasibility.

The estimated completion date is February 28, 2026.

**OIG Position**

We accept management decision on this recommendation.



## Scope and Methodology

---

We conducted an inspection to determine whether FS converted seasonal wildland firefighters to full-time permanent Federal employees and accurately implemented salary increases for Federal wildland firefighters as outlined in the IIJA provisions. Additionally, we determined whether FS took action to use the full-time wildland firefighters to reduce hazardous fuels on Federal land not fewer than 800 hours per year. The scope of our inspection covered November 15, 2021, enactment of IIJA, through September 2024.

The specific oversight activities we performed included: (1) analyzing salary increase eligibility data; (2) identifying and evaluating relevant internal controls; and (3) reviewing FS' methodology for calculating salary increases to ensure the accuracy of payments. We performed our fieldwork with the FS HR Management Office and visited its Albuquerque, New Mexico location to observe FS calculate salary increase payments. We performed our inspection fieldwork from February 2024 through December 2024. We discussed the results of our inspection with agency officials on September 5, 2024, and included their responses, as appropriate.

To accomplish our inspection objective, we:



Reviewed laws, spend plans, policies, procedures, and published guidance to gain sufficient knowledge of FS' implementation of IIJA provisions pertaining to Federal wildland firefighter salaries and expenses.



Reviewed FS' documented structure for administering and overseeing IIJA funds expended for Federal wildland firefighter salaries and expenses.



Interviewed FS HR Management officials to gain an understanding of the processes and controls related to determining eligibility for the salary increase.



Interviewed FS HR officials to gain an understanding of their roles and responsibilities for calculating and issuing salary increase payments to Federal wildland firefighters.



Reviewed FS' process and controls for addressing complaints to ensure FS accurately implemented IIJA provisions.



Observed FS' calculation process for 18 employee's salary increase payments and reviewed NFC-generated reports of FS IIJA salary increase payments.

We conducted limited testing of FS NFC HR data, which were used for determining eligibility for the salary increase payments. Our testing included validating Federal wildland firefighter roster data to ensure the correct fire position was listed for eligible employees who received salary increase payments. We determined that the data were sufficiently reliable to select our

non-statistical sample of 18 employees.<sup>22</sup> However, we did not assess the overall reliability of any FS HR information systems, as we did not rely solely on system data to support the reported finding, conclusions, and recommendations. Evaluating the effectiveness of FS HR information systems or information technology controls was not part of our inspection objective.

We conducted our inspection in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.<sup>23</sup> These standards require that we obtain sufficient and appropriate evidence to meet our inspection objective, support our finding, and provide a reasonable basis for our conclusions. We believe that the evidence obtained provides a reasonable basis for our conclusions.

---

<sup>22</sup> We randomly selected 15 employee salary increase payments that FS' internal review had not examined. Additionally, we selected three employee salary increase payments that FS' internal review had previously examined.

<sup>23</sup> Council of the Inspectors General on Integrity and Efficiency, *Quality Standards for Inspection and Evaluation* (Dec. 2020).

## Abbreviations

---

FS .....	Forest Service
FY .....	fiscal year
HR.....	Human Resources
IIJA .....	Infrastructure Investment and Jobs Act
NFC.....	National Finance Center
OIG .....	Office of Inspector General
USDA.....	U.S. Department of Agriculture

## **Exhibit A: Summary of Monetary Results**

---

Exhibit A summarizes the monetary results for our inspection report by finding and recommendation number.

<b>Finding</b>	<b>Recommendation</b>	<b>Description</b>	<b>Amount</b>	<b>Category</b>
<b>1</b>	<b>1</b>	FS issued IJA funds to non-Federal wildland firefighters	\$519,907	Questioned Costs/Loans, Recovery Recommended
<b>Total</b>			<b>\$519,907</b>	

**Forest Service's  
Response to Inspection Report**





---

**File Code:** 1430

**Date:** February 20, 2025

**Subject:** Response to OIG Report - IJJA - Forest Service Implementation of Federal Wildland Firefighter Salary Requirements and the Conversion of Employees - 08801-0002-23

**To:** Steven Rickrode, Acting Assistant Inspector General for Audit

Thank you for the opportunity to review and comment on the Office of Inspector General (OIG) Report Number 08801-0002-23.

The Forest Service generally concurs with the findings and recommendations and appreciates the time and effort that went into the report. The agency's response to the recommendations is enclosed.

Please contact Jennifer McGuire, Acting Chief Financial Officer, at (505) 563-7162 or [jennifer.mcguire@usda.gov](mailto:jennifer.mcguire@usda.gov), with any questions.

*/s/ Randy Moore*  
RANDY MOORE  
Chief

Enclosure (1)



---

---

**USDA Forest Service (FS)**

---

---

**Office of Inspector General (OIG) Inspection Report No. 08801-0002-23**

**Forest Service Implementation of Federal Wildland Firefighter Salary Requirements and  
the Conversion of Employees**

**Response to the Official Draft Report**

---

**Recommendation 1:** FS determine whether the IJA funds totaling \$519,907 in questioned costs spent on salaries of non-Federal wildland firefighters were allowable. As appropriate, recover any costs determined to be unallowable.

**FS Response:** The Forest Service generally concurs with this recommendation noting a 99.84% accuracy rate. For the over \$400 million paid, the Forest Service is validating allowability for each wildland firefighter salary payment made. If the review substantiates these employees were not eligible, the Forest Service will follow its normal debt collection process.

**Estimated Completion Date:** February 28, 2026

---

**Recommendation 2:** FS develop and implement additional training(s) for HR Management employees on retirement coding and the input of retirement coverage into FS' HR system.

**FS Response:** The Forest Service generally concurs with this recommendation. Forest Service took immediate action to remedy. The agency's Human Resources Management directorate conducted eight internal webinars. These sessions walked through the process of determining the appropriate retirement code individuals should be placed into based on their prior work history. We have institutionalized the training to occur on a recurring basis. In addition, USDA Office of Human Resources Management offered retirement coding training.

**Estimated Completion Date:** Completed

---

**Recommendation 3:** FS develop and implement a secondary review process to ensure the accuracy of data entered into FS' HR system for retirement coverage.

**FS Response:** The Forest Service generally concurs with this recommendation. The agency will develop and implement a secondary review process to ensure the accuracy of data entered into its human resources system for retirement coverage.

**Estimated Completion Date:** February 28, 2026

---

---

---

**Recommendation 4:** FS develop and implement an action plan for the overpayments and underpayments identified in FS' internal review of all salary increase payments. As appropriate, recover any costs determined to be unallowable.

**FS Response:** The Forest Service generally concurs with this recommendation. The agency is currently reviewing its wildland firefighter salary payments to identify errors. Once complete, the Forest Service will follow its normal debt collection process.

**Estimated Completion Date:** February 28, 2026

---

**Recommendation 5:** FS consider an innovative approach, such as automation, technology, or a combination of both, that would allow for more timely completion of its review of salary increase payments.

**FS Response:** The Forest Service generally concurs with this recommendation. The Forest Service will consider technology options based upon available funding and feasibility.

**Estimated Completion Date:** February 28, 2026

---

Learn more about USDA OIG  
at <https://usdaoig.oversight.gov>  
Find us on LinkedIn: US Department of  
Agriculture OIG  
Find us on X: @OIGUSDA

## Report suspected wrongdoing in USDA programs:



<https://usdaoig.oversight.gov/hotline-information>

U.S. Department of Agriculture (USDA) is an equal  
opportunity provider, employer, and lender.

In accordance with Federal civil rights law and USDA civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

All photographs on the front and back covers are from  
USDA Flickr and are in the public domain. They do not  
depict any particular audit, inspection, or investigation.