



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



Audit



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Memorandum

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Subject: Final Audit Report – *Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management*
Report No. 2023-CR-009

This memorandum transmits our audit report on the U.S. Department of the Interior's management and oversight of Infrastructure Investment and Jobs Act funding for fuels management.

We will track open recommendations for resolution and implementation. We will notify Congress about our findings, and we will report semiannually, as required by law, on actions you have taken to implement the recommendations and on recommendations that have not been implemented. We will also post a public version of this report on our website.

If you have any questions about this report, please contact me at aie_reports@doioig.gov.

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Results in Brief

Objective

The Infrastructure Investment and Jobs Act (IIJA) provides \$878 million¹ over five years to the U.S. Department of the Interior (DOI) to plan and implement wildland fire fuels² management in areas and communities at the highest risk of catastrophic wildfire. DOI's Office of Wildland Fire (OWF) oversees the fuels management program for DOI's four bureaus with wildland firefighting duties: the Bureau of Indian Affairs (BIA), Bureau of Land Management (BLM), U.S. Fish and Wildlife Service (FWS), and National Park Service (NPS). The objective of our audit was to determine whether OWF and these bureaus are efficiently managing IIJA fuels management funds and expending them in accordance with the Act.

Findings

We found that OWF did not efficiently manage IIJA fuels management funds, and the bureaus did not always expend IIJA funds in accordance with the Act. Specifically, OWF and the bureaus did not comply with the IIJA project prioritization requirements for fuels management projects and funding (referred to as "treatments" in the Act). Although OWF required bureaus to identify projects consistent with program and IIJA objectives, we found OWF continued to distribute the supplemental funding, and the bureaus continued to spend it as they previously had, without taking the additional funding constraints for IIJA fuels management into account. As a result, in some instances the bureaus expended IIJA funds and prioritized fuels management projects based on bureau objectives and priorities, which did not always align with the prioritization requirements set forth in the IIJA. For example, we identified an IIJA-funded FWS project that was unrelated to wildfire mitigation. Instead, the project's purpose was to protect greater sage-grouse from predators. In addition, the bureaus did not monitor the funding distribution and performance of IIJA-funded fuels management projects. We also found the bureaus expended IIJA funds without proper approval. Further, the bureaus did not ensure that there was adequate support for all IIJA expenditures or that they met applicable requirements. Therefore, we questioned \$1,772,330 (15 percent of the tested costs) as unallowable and unsupported costs. In a separate, but related matter, we found that bureaus did not update fire management plans associated with fuels treatment projects and expenditures. These issues occurred, in part, because OWF did not provide oversight or provide guidance to the bureaus' fuels management programs, although oversight is a primary function of that office.

Impact

OWF is responsible for overseeing the planning, implementation, and monitoring of the fuels management program and its projects. Of the 535 million acres of land DOI manages, it has identified approximately 7.1 million acres as having a "very high" or "high" likelihood of exposure to wildfires. The influx of approximately \$848 million of IIJA funding for fuels management projects is in addition to annual appropriations and other supplemental funding. In particular, IIJA § 40803 prioritizes reducing wildfire risk on federally managed land identified as having "very high" wildfire hazard potential and treating 10 million acres in the wildland urban interface or areas where sources of public drinking water are at high risk of wildfire. Internal control weaknesses in the oversight and management of IIJA fuels management funds may significantly affect DOI's ability to ensure bureaus are using the funds in accordance with the IIJA and to reduce the risk of fraud, waste, and abuse.

Recommendations

We make 34 recommendations that, if implemented, will help DOI and its bureaus ensure that they are prioritizing and spending IIJA fuels management funds to achieve the objectives set forth in the IIJA.

¹ The \$878 million in IIJA fuels management funding includes \$848 million for fuels management projects, \$26 million for administrative expenses, and \$4 million for U.S. Department of the Interior Office of Inspector General oversight.

² Wildland fire fuels are plant materials that can act as fuel, including grasses, shrubs, trees, dead leaves, and fallen pine needles. In the right conditions, excess fuel allows fires to burn hotter, larger, longer, and faster, making them more difficult and dangerous to manage.

Introduction

Objective

The objective of our audit was to determine whether the U.S. Department of the Interior's (DOI) Office of Wildland Fire (OWF) and bureaus are efficiently managing Infrastructure Investment and Jobs Act (IIJA)³ fuels management funds and expending them in accordance with the Act.

See Appendix 1 for our audit scope and methodology. See Appendix 2 for a list of sites we visited.

Background

DOI manages more than 535 million acres—consisting of wildlife refuges, national parks and preserves, other public lands, and Tribal lands—often situated in vegetated landscapes susceptible to wildland fires. According to the National Interagency Coordination Center, in calendar year 2023, more than 56,580 wildfires burned over 2.6 million acres Nationwide.⁴ About one-quarter of the Nation's fires occurred on federally managed lands. Four DOI bureaus have wildland firefighting responsibilities: the Bureau of Indian Affairs (BIA), Bureau of Land Management (BLM), U.S. Fish and Wildlife Service (FWS), and National Park Service (NPS).

Office of Wildland Fire

According to OWF, it supports wildland fire management across DOI by funding more than \$1.75 billion each year “to reduce wildfire risk, respond to wildfires, rehabilitate burned landscapes, promote a better understanding of wildfire, and support the wildland fire workforce.”⁵

OWF is responsible for overseeing DOI's wildland firefighting efforts—specifically, providing program oversight, policy and planning, finance and budget operations, IT enterprise services, coordination and collaboration, and hazard response. As stated in the *Departmental Manual (DM)*:

The mission of the OWF is to coordinate wildland fire management programs within the Department and with other Federal and non-Federal partners. The OWF establishes legally and scientifically based Department-wide wildland fire policies and budgets, and provides strategic leadership and oversight that promotes safe, comprehensive, cohesive, efficient, and effective national wildland fire programs, consistent with each bureau's statutory authorities and constraints.⁶

OWF is required to manage DOI's budgetary and financial activities related to wildland fire management programs, to include:

- Establishing and enforcing effective financial stewardship practices.
- Developing sound departmental internal control systems.
- Improving accountability, effectiveness, and efficiency in achieving program goals and objectives.

³ Pub. L. No. 117-58.

⁴ *National Interagency Coordination Center Wildland Fire Summary and Statistics Annual Report 2023*, https://www.nifc.gov/sites/default/files/NICC/2-Predictive%20Services/Intelligence/Annual%20Reports/2023/annual_report_2023_0.pdf.

⁵ DOI, *Wildland Fire*, <https://www.doi.gov/wildlandfire>.

⁶ 112 DM 7, “Office of Wildland Fire,” effective November 9, 2012.

- Preventing fraud, waste, and mismanagement.
- Conducting internal control reviews and audits of wildland fire management programs.
- Providing assurance statements and risk analyses to monitor and assess program compliance with Office of Financial Management, Office of Inspector General (OIG), Office of Management and Budget, and U.S. Government Accountability Office recommendations and instructions.⁷

Fuels Management Program

DOI divides the overarching wildland fire program into four subsections: Fuels Management, Preparedness, Burned Area Rehabilitation, and Joint Fire Science.⁸ OWF collaborates with multiple organizations, BIA, BLM, FWS, NPS, committees, and other partners⁹ to plan, implement, and monitor fuels management projects to reduce the fuels available to feed wildfires. Examples of fuels management projects include:

- Using prescribed fire, which is deliberately starting a fire under favorable conditions to manage where and how the fire burns and remove excess vegetation and other fuels such as leaves, pine needles, and branches.
- Thinning forested areas with chainsaws or heavy equipment.
- Removing brush and small trees by hand.
- Reducing grasses and shrubs mechanically or via domestic grazing animals.
- Chemically treating areas overgrown with invasive plants using herbicides.

Fuels management projects occur year-round depending on the planned treatment, location, vegetation type, weather, and many other factors. To oversee the fuels management programs, OWF requires each bureau to annually submit and verify a three-year program of work (POW) using the projects identified in National Fire Plan Operations Reporting System (NFORS).¹⁰ Funding for fuels management projects is contingent on the bureaus' completion of their fuels management spend plans.¹¹ The three-year POW helps DOI formulate its annual budgetary proposals and future funding requests to the President and Congress.

OWF told us that it relies on the wildland fire management bureaus' existing three-year POWs to identify projects that support DOI's strategic plan and the Secretary's priorities and that are consistent with the IJJA's requirements. The bureaus review and update their three-year POWs in September of each year.

Wildland Fire Bureau Policies

The *Interagency Standards for Fire and Fire Aviation Operations* (commonly referred to as the "Red Book") references or supplements policy and provides program direction for BIA, BLM, FWS, and NPS fire and fire aviation program management with a chapter for each bureau. The Red Book requires employees engaged in fire management activities to comply with interagency and agency-specific health, safety, and fire management policy documents. It also requires that every area with burnable vegetation must have an approved fire management plan (FMP), which is a strategic plan that defines a program to manage wildland and prescribed

⁷ 112 DM 7.3.

⁸ The Preparedness program includes hiring, training, tracking qualifications, planning and responding ahead of time, as well as putting crews and equipment in the places most likely to experience fire. The Burned Area Rehabilitation program supports efforts to repair or improve burned landscapes unlikely to recover without human assistance. The Joint Fire Science program provides funding for scientific studies associated with wildland fire, fuels, and fire-impacted ecosystems that respond to emerging needs of land managers, practitioners, and policymakers.

⁹ States, local governments, Tribes, nongovernmental organizations, and international Government agencies and organizations.

¹⁰ DOI stated it will be moving to a new system (Interior Fuels and Post-fire Reporting System), which was under development at the time of our audit.

¹¹ DOI Wildland Fire Program Policy Memorandum No. 2023-003, *Department of the Interior's (DOI) Fuels Management (FM) Program Planning and Reporting Requirements*, dated March 20, 2023.

fires based on the area’s approved land management plan.¹² FMPs provide for firefighter and public safety; include fire management strategies, tactics, and alternatives; and must be reviewed annually and updated if needed.

Each of the four bureaus with primary responsibility for wildland fire management also have their own mission and policies related to fire and fuels management (see Figure 1).

Figure 1: Wildland Firefighting Bureau Programs and Policies

Bureau	Program Details
BIA	<p>Lands Managed BIA administers and manages 56 million surface acres held in trust by the United States for individual Native Americans and Tribes. BIA provides services to 574 federally recognized Tribes in the 48 contiguous States and Alaska.¹³</p> <p>Program Mission BIA’s National Fuels Management Program provides leadership, executive direction, technical assistance, and guidance to regional, Tribal, and agency hazardous fuels management programs.¹⁴</p> <p>Program Policies BIA fuels management program policies include:</p> <ul style="list-style-type: none"> • BIA BIL¹⁵ Funding Memo, dated January 9, 2023 • BIA Fuels Management Program, <i>2008 Business Rules Handbook</i> • BIA Office of Indian Services, <i>Indian Self-Determination, “Delegation of Signature Authority” Handbook</i>, dated July 19, 2006 • Red Book, Chapter 6, “BIA Program Organization and Responsibilities”
BLM	<p>Lands Managed BLM represents 61 percent of DOI’s fire-related workforce and is directly responsible for fire management on more than 245 million acres of public lands, predominantly in the Western United States and Alaska. Partnerships and collaborative efforts are crucial to BLM’s mission of safety and fire management and implementing fire protection on approximately 650 million acres of public land in coordination with other fire management agencies.</p> <p>Program Mission BLM’s fire program mission is to provide “superior leadership, management and operational capability in all areas of fire and aviation in order to accomplish the full range of BLM resource management activities.”¹⁶</p> <p>Program Policies BLM fuels management program policies include:</p> <ul style="list-style-type: none"> • Fire and Aviation Instruction Memorandum No. FA-IM-2022-005, dated February 25, 2022 • <i>BLM Supplemental Program and NFORS Technical Guidance</i>, updated April 10, 2023 • BLM MS-9214, <i>Fuels Management and Community Assistance Manual and Handbook</i> • BLM H-9211-1, <i>Fire Planning Handbook</i> • BLM Instruction Memorandum No. IM-2022-020 • <i>BLM Manual</i>, Section 1240 – “Evaluation Program,” dated September 6, 2002 • Red Book, Chapter 2, “BLM Program Organization and Responsibilities”

¹² A land management plan provides guidance and direction for land and resource management activities, including guidance that provides a basis for the development of strategic fire management objectives and the fire management program in a designated area.

¹³ DOI, *FY 2025 Bureau of Indian Affairs – Bureau Highlights*, <https://www.doi.gov/media/document/fy2025-bureau-indian-affairs-bureau-highlights>.

¹⁴ Indian Affairs, *Fuels Management*, <https://www.bia.gov/service/fuels-management>.

¹⁵ The IJA is also referred to as the Bipartisan Infrastructure Law or BIL.

¹⁶ BLM, *Fire Mission and Goals*, <https://www.blm.gov/programs/public-safety-and-fire/fire/mission-and-goals>.

Lands Managed

FWS manages 96 million land acres and 760 million marine acres. Its National Wildlife Refuge System covers 50 States and 5 U.S. territories and includes 570 national wildlife refuges, 38 wetland management districts, 5 marine national monuments, and 63 refuges with wilderness areas.

Program Mission

According to its website, FWS “manages fire safely and cost-effectively to improve the condition of lands while reducing the risk of damaging wildfires to surrounding communities. This balanced approach to fire management benefits people and wildlife.”

FWS

Program Policies

FWS fire management program policies include:

- FWS Branch of Fire Management, *Fuels Management Allocation and Accountability System (FAAS) FY2016-2018*, Version 1.0, dated September 2016
- *Bipartisan Infrastructure Law-Wildland Fire Frequently Asked Questions and Recommendations*, updated July 11, 2022
- *FWS Fire Management Handbook 2023*, dated October 2023
- FWS Fire Management Plan Framework
- *Fuels Management Program of Work Formulation Procedures and Guidance*, dated October 2020
- Red Book, Chapter 4, “U.S. Fish and Wildlife Service Program Organization and Responsibilities”

Lands Managed

NPS manages 429 units covering more than 85 million acres in every State, the District of Columbia, and the U.S. territories. These areas include national parks, monuments, battlefields, military parks, historical parks, historic sites, lakeshores, seashores, recreation areas, scenic rivers and trails, and the White House.

Program Mission

NPS’ fire program mission is to “manage wildland fire to protect the public, park communities, and infrastructure, conserve natural and cultural resources, and maintain and restore natural ecosystem processes.”

NPS

Program Policies

NPS fuels management program policies include:

- *Fuels Management Program of Work Formulation Procedures and Guidance*, dated October 2020
- NPS Director’s Order #18: *Wildland Fire Management*, effective January 16, 2008
- NPS Reference Manual #18, *Wildland Fire Management*, Chapter 7, “Fuels Management,” dated April 2019
- *Memorandum Guidance for FY2022 BIL Fuels Funding for Workforce Reform*, dated July 7, 2022
- Red Book, Chapter 3, “National Park Services Program Organization and Responsibilities”

Infrastructure Investment and Jobs Act

President Biden signed the IIJA into law on November 15, 2021. The Act provides DOI with \$30.6 billion, including nearly \$1.5 billion specifically for wildland fire management, \$874 million of which is available over five fiscal years (FYs) to plan and implement fuels management (see Figure 2). IIJA § 40803 provides funding to support fuels management projects to address high-risk areas, conduct restoration treatments, and improve the fire conditions of 10 million acres located in the wildland urban interface (WUI) or where public drinking water source areas are at risk of catastrophic wildfire. Accordingly, § 40803 of the IIJA directed DOI and the U.S. Forest Service (under the U.S. Department of Agriculture) to establish a five-year monitoring, maintenance, and treatment plan. In April 2022, DOI published its joint five-year plan¹⁷ to address fire-prone DOI and Tribal lands comprising up to 30 million additional acres, which include rangelands and other vegetative ecosystems that pose serious fire risks. The plan is supported by each bureau’s POW and identifies

¹⁷ U.S. Department of the Interior Infrastructure and Investment Jobs Act Wildfire Risk Five-Year Monitoring, Maintenance, and Treatment Plan, dated April 2022, https://www.doi.gov/sites/doi.gov/files/bil-5-year-wildfire-risk-mmt-plan.04.2022.owf_final_.pdf. This plan complements the Department of Agriculture’s 10-year plan.

approximately 7.1 million acres of DOI-administered lands as having a “very high” or “high” likelihood of experiencing wildfires.

Figure 2: DOI OWF Fuels Management IIJA Funding by Fiscal Year

FY	Fuels Management	Administration	Total
2022	\$243,721,000	\$7,577,000	\$251,298,000
2023	\$150,886,000	\$4,692,000	\$155,578,000
2024	\$150,888,000	\$4,690,000	\$155,578,000
2025	\$150,887,000	\$4,691,000	\$155,578,000
2026	\$150,888,000	\$4,690,000	\$155,578,000
Totals	\$847,270,000	\$26,340,000	\$873,610,000*

* Not included in Figure 2 is \$4,390,000 for OIG oversight. The IIJA set aside \$1,262,000 in FY 2022 and \$782,000 each year from FY 2023 through FY 2026. It will remain available until expended.

According to DOI, the IIJA funding is intended to “support mechanical thinning; prescribed fire; employing contractors, young adults, veterans, and Tribal Nations’ youth; and other fuels management activities.”¹⁸ OWF used the same strategy to allocate the IIJA funding as it uses to allocate all fuels management funding within DOI. DOI bureaus and offices obligated \$30,415,334 in FY 2022 and \$192,371,155 in FY 2023 for IIJA fuels management activities (see Figure 3).

Figure 3: Obligated IIJA Fuels Management Funding by Bureau and Office FYs 2022-2023

Bureau/Office	FY 2022	FY 2023	Total
OWF	\$2,039,954	\$1,010,954	\$3,050,899
BIA	\$9,515,162	\$39,068,005	\$48,583,167
BLM	\$11,953,058	\$89,733,942	\$101,687,000
FWS	\$5,217,859	\$45,559,702	\$50,777,561
NPS	\$1,689,301	\$16,998,561	\$18,687,862
Totals	\$30,415,334	\$192,371,155	\$222,786,489

¹⁸ DOI Wildland Fire Program Policy Memorandum No. 2022-006, *Guidance for Initial Fiscal Year 2022 Budget Allocations and Execution for the Infrastructure Investment and Jobs Act (Public Law 117-58)*, effective June 3, 2022, Attachment 1: *Department of the Interior, Wildland Fire Management, Implementation of the Bipartisan Infrastructure Law, Initial Spend Plan*.

Results of Audit

The IIJA provided funding to support fuels management projects to address high-risk areas, conduct restoration treatments, and improve the fire conditions of 10 million acres located in WUI or public drinking water source areas at risk of very high wildfire hazard potential. In this audit, we found that OWF did not effectively manage IIJA fuels management funds, and the bureaus did not always ensure there was adequate support for IIJA purchases or expend IIJA funds in accordance with the Act. Specifically, we found that bureaus:

- Did not prioritize IIJA-funded fuels management projects to ensure they met IIJA requirements. We questioned \$340,000 as unallowable costs¹⁹ because a project did not meet the Act's funding objectives.
- Did not monitor the funding distribution and performance of IIJA-funded fuels management projects.
- Expended IIJA funds without proper approval. We questioned \$847,549 as unallowable costs.
- Did not maintain adequate supporting documentation for all IIJA expenditures. We questioned \$86,964 as unallowable and \$497,817 as unsupported²⁰ costs.
- Did not update FMPs associated with fuels treatment projects and expenditures.²¹

See Appendix 3 for a statement on monetary impact.

These issues occurred because OWF did not develop nor provide guidance to the bureaus' fuels management programs. Further, OWF provided no oversight, even though it is responsible for conducting internal control reviews and monitoring and evaluating bureau wildland fire budget execution. Specifically, OWF did not have policies and procedures to ensure bureaus' planned projects were located in high-risk areas as set forth in IIJA § 40803 or to monitor IIJA-funded projects' progress and impact. Additionally, bureaus did not develop their own procedures for a prioritization process and justification used to determine which fuels management projects are eligible for IIJA funding. Also, some bureaus did not have a process for monitoring and reporting on IIJA-funded projects to ensure they were properly expending the supplemental funding.

Although OWF required bureaus to identify projects consistent with program and IIJA objectives, we found OWF continued to distribute the supplemental funding, and the bureaus continued to spend it as they previously had, without taking the additional funding constraints for IIJA fuels management into account. As a result, the bureaus expended IIJA funds and prioritized fuels management projects based on bureau objectives, which did not always align with the requirements set forth in IIJA § 40803. Therefore, DOI is at risk of not meeting the IIJA's intent or aligning with DOI's IIJA wildfire risk plan to address the increased risk of wildfires to WUI areas and drinking water sources. Correcting the identified deficiencies and following established processes would improve OWF's oversight of IIJA funds. In addition, appropriate financial management and oversight would ensure OWF and the bureaus meet the fuels management objectives set forth in the IIJA.

¹⁹ FAR § 2.101 defines unallowable costs as costs that, "under the provisions of any pertinent law, regulation, or contract, cannot be included in prices, cost-reimbursements, or settlements under a Government contract to which it is allocable."

²⁰ 5 U.S.C. § 401 defines unsupported costs as costs that either have no documentation or the documentation is not adequate.

²¹ FMPs are written operational guides used for managing the wildland fire and prescribed fire programs and identifies values to protect, such as nearby communities or endangered or threatened species.

Bureaus Could Not Demonstrate They Prioritized IIJA Projects—Questioned Costs Total \$340,000

IIJA § 40803(g) requires DOI to prioritize funding by identifying projects using the following criteria: (1) for which applicable National Environmental Policy Act²² processes have been completed; (2) that reduce the likelihood of severe effects from potential wildfire; (3) that maximize the retention of large trees to promote fire-resilient stands; (4) that do not establish permanent roads; (5) for which funding would be committed to decommission temporary roads constructed for the project; and (6) that fully maintain or contribute toward the restoration of the structure and composition of old-growth stands consistent with the characteristics of that forest type.

Pursuant to the IIJA, DOI tasked OWF with prioritizing bureau project funding as well as planning, implementing, and monitoring bureau fuels management projects. However, OWF distributed the IIJA funds in the same manner as other funding and tasked the bureaus with prioritizing their own projects. We could not find evidence that bureaus prioritized projects as directed in § 40803 to ensure they met IIJA objectives. We reviewed 20 projects valued at \$9,997,163 (see Figure 4) from BIA, BLM, FWS, and NPS to determine how the bureaus prioritized and selected projects for IIJA funding. We could not determine if bureaus prioritized their projects because none of the bureaus could provide evidence demonstrating they prioritized treatments in areas and communities at the highest risk. Without evidence of project prioritization, we were unable to determine whether bureau fuels management projects were appropriate and met IIJA requirements.

Figure 4: Total Value of Sampled Projects by Bureau

Bureau	Total Value
BIA	\$3,180,123
BLM	\$4,720,556
FWS	\$782,795
NPS	\$1,313,689
Total Sampled	\$9,997,163

Bureau of Indian Affairs

BIA requires that the fuels program use IIJA hazardous fuels management funding in WUI or public drinking water source areas with high or very high wildland hazard potential.²³

According to BIA, field offices decide what projects are considered high risk, create project proposals, and send the proposals to the regional office for approval. Once approved, the regional office develops the POW, which is sent to the BIA-National Interagency Fire Center (NIFC) for final approval. Regional staff told us that they are not required to provide BIA's national office with project risk determinations or justifications.

We reviewed five IIJA-funded BIA projects valued at \$3,180,123. Although the projects may meet the purposes of IIJA, we could not determine if BIA prioritized funding projects as directed in § 40803 because BIA could not

²² The National Environmental Policy Act requires Federal agencies to assess the environmental impacts of their proposed actions before making decisions.

²³ BIA BIL Funding Memo.

support that the approved projects were located in high-risk areas, pursuant to the six requirements of IIJA § 40803(g). For example:

- One BIA Regional Fuels Specialist told us that the region selected a thinning project and a light detection and ranging (lidar)²⁴ data survey project based on the Tribe's capacity to perform the project, historical funding, and prior work accomplishments.
- A BIA Fire Management Officer in the Southwest Region stated that BIA selected the Colorado Payan Landscape Forest Restoration Project for mechanical thinning and mastication treatments for IIJA funding based on "risk assessment mapping." However, the officer could not locate any documents related to project approval.
- A BIA Indian Self-Determination Specialist dispersed IIJA funds to a Tribe in Arizona without any project-specific information, such as a statement of work or current risk assessment, for a project in Arizona. When asked how the decision to fund the project was made and who approved the project, the Regional Fuels Specialist told us, "if the Tribe is good at completing projects, they will get most of the money." Although we question the appropriateness of this project, at the time of our audit, no funds had been expended; therefore, we did not question costs.

Bureau of Land Management

BLM policy²⁵ requires IIJA projects to be located in high-risk areas for wildland fire; however, BLM did not have standardized policies and procedures outlining the criteria it used to determine which projects to include in the POW or which projects should receive IIJA funding. BLM staff explained that they prioritize projects that serve multiple objectives—such as commercial, recreational, and conservation activities—to achieve BLM's overall mission "to sustain the health, diversity, and productivity of public lands for the use and enjoyment of present and future generations."

We reviewed five BLM projects valued at \$4,720,556. We could not determine if BLM funded its projects in accordance with the IIJA because BLM could not demonstrate or provide evidence supporting how the approved projects were prioritized. According to BLM, it documents wildfire risk at the national level to inform budget allocations to BLM State offices and ensures IIJA funding is proportionally distributed to BLM State offices with the highest wildfire risk. Yet, BLM staff told us they do not require the State offices to document their project selection risk analysis and that local personnel use their own experience to determine which projects to fund. BLM staff stated that because State offices know which areas are high risk based on experience, supporting documentation is not a standard requirement.

During a site visit to the North Warner and Picture Rock project areas, which are approximately six miles from the nearest town of Summer Lake, Oregon, we toured an IIJA-funded fuels management project site (see Figure 5). According to BLM, the State of Oregon Department of Fish and Wildlife identified the project site as a priority area for juniper tree removal to conserve greater sage-grouse habitat. BLM staff explained that although the main objective of the tree-thinning project was to restore greater sage-grouse habitat, the project also reduced wildfire risk in that area. BLM staff also noted that if there is a decline in the greater sage-grouse population, it triggers constraints or restrictions on BLM land such as banning companies from getting new permits or leases for resource extraction across BLM's greater sage-grouse habitat. Therefore, according to BLM, the project served three purposes: conserving habitat, avoiding triggering land restrictions, and reducing fire risk. While it served a secondary purpose of reducing fire risk, BLM could not provide documentation to support how the project was prioritized as high risk. This project does not align with the intent of § 40803 of the IIJA, which requires focus on funding for projects that reduce the likelihood of experiencing uncharacteristically severe effects from a potential wildfire and improve the fire condition of land located in WUI or public drinking water source areas.

²⁴ Lidar is a remote sensing technique that requires aircraft and specialized sensors to capture data for analysis. For this BIA project, the data would be used to identify and classify hazardous fuels components.

²⁵ BLM, Fire and Aviation Instruction Memorandum No. FA-IM-2022-005.

Figure 5: BLM North Warner Thinning Project



Cut and piled junipers in a treated area approximately 1.5 miles north of OR-31. Clockwise from top left, looking southeast, looking south, looking east, looking north.

Source: OIG.

U.S. Fish and Wildlife Service

FWS guidance states that FWS regions are responsible for prioritizing and approving individual projects when developing the annual POW and specifies that determinations are based on the highest priority areas and lands in WUI and other populated areas.²⁶

FWS has eight regions—each region is divided into zones, and each zone can have several refuges. Each zone determines which projects should be considered for funding. Once the projects are identified, staff at the regional level make the decision on which projects should be incorporated into the POW. The project selection is then moved forward to the FWS Branch of Fire Management-NIFC for final project funding. FWS explained it has an internal goal of ensuring 50 percent of fuels treatment activities are selected within high-risk zones with a high-priority hazard. FWS stated it identifies a risk area based on the number of acres of hazardous fuels, which takes into consideration items such as spark intensity levels and vegetation type (e.g., grass, shrubs, and timber).

We reviewed five FWS projects valued at \$782,795. We could not determine if FWS prioritized funding in accordance with the IIJA because FWS could not demonstrate or provide evidence supporting how it

²⁶ FWS, *Fuels Management Allocation and Accountability System (FAAS) FY2016-2018*, Version 1.0, dated September 2016.

determined the projects were eligible for IIJA funding and how the funding was prioritized. IIJA § 40803 focuses on prioritization of projects in areas at high risk of wildfire. We questioned \$340,000 of IIJA funding for a Hart Mountain National Antelope Refuge thinning project because the project was for greater sage-grouse habitat restoration and did not relate to communities at high risk of wildfire.

During a site visit to the Hart Mountain National Antelope Refuge in southern Oregon, which was 24 miles from the nearest town of Plush, Oregon, we toured an IIJA-funded thinning project to remove juniper trees (see Figure 6). According to the refuge's FMP, there are no communities at risk or threatened or endangered species in the fire management units within the refuge.²⁷ FWS told us that the purpose of the juniper tree removal at the lower Guano area was for greater sage-grouse habitat restoration. According to FWS officials, greater sage-grouse will avoid nesting in areas with trees because the juniper trees provide perches for birds of prey and the shade kills off native grasses that greater sage-grouse rely on for their nests. Additionally, FWS stated that clearing juniper trees would also restore Bighorn sheep and deer habitats because the sheep and deer would avoid areas with denser juniper trees due to predators, specifically mountain lions. Since the refuge's FMP showed there are no communities or endangered species at risk, we concluded that the project did not meet the intent of IIJA § 40803 to prioritize treatments in areas most vulnerable for wildfire; therefore, we questioned \$340,000 as unallowable.

Figure 6: FWS Hart Mountain National Antelope Refuge Thinning Project



Cut and piled juniper in a treated area approximately 24 miles northeast of Plush, Oregon. Clockwise from top left, looking west, looking southwest, looking southeast, looking east.

Source: OIG.

National Park Service

On June 14, 2022, NPS issued guidance for the budget execution of IIJA fuels management funding based on projects previously entered in NFPORS.²⁸ Additionally, NPS POW development guidance, which instructs NPS to use NFPORS to develop the POW, states that “all fuels management projects must have a primary objective

²⁷ FWS, *Sheldon-Hart Mountain National Wildlife Refuge Complex, Wildland Fire Management Plan 2015*, FMP review dated May 30, 2023.

²⁸ NPS, *Guidance for Fiscal Year 2022 Bipartisan Infrastructure Law Fuels Management Budget Execution*, dated June 2022.

of protecting the public, park communities, and infrastructure; conserving natural and cultural resources; and maintaining/restoring natural ecosystem processes.”²⁹ According to the guidance, all records³⁰ and files “need to be accurate and complete.” Further, individual parks identify their most important fuels management treatment areas based on several factors, such as:

- Historical fire patterns
- Probability of wildland fire
- Types of plant or animal species
- WUI proximity
- DOI guidance

Park staff rank treatment areas by value³¹ and then send the rankings to the appropriate regional office. The seven regional offices hold an annual meeting, discuss priorities, and develop the fuels management POW, which they then send to the national office for review to ensure it is meeting national priorities.

We reviewed five NPS projects valued at \$1,313,689. We could not determine if NPS prioritized project funding in accordance with the IIJA because NPS could not support how it met IIJA prioritization requirements or otherwise determined how the projects were prioritized. For example, during a site visit in Oregon, we toured a project site for a cultural resource survey that was planned prior to IIJA enactment. The purpose of the cultural resource survey was to relocate and record all known cultural resources in preparation for the construction of a fuel break.³² NPS told us that it used several tools to determine the project was in a wildfire high-risk area. However, NPS could not provide any evidence to support its high-risk determination or why the project was prioritized. The Deputy Regional Fire Management Officer told us that he was instructed to use IIJA funding for all approved fuels projects in NFPORS.

An NPS official told us that “managers are provided flexibility to utilize multiple models or products to assess and prioritize” all fuels projects. Additionally, in an Intermountain Region fuels management prioritization brief, NPS acknowledged that since 2001 it has struggled to demonstrate that it prioritizes and allocates fuels funding to areas where the greatest wildfire risk occurs.³³ NPS further stated that without a national standard or system, parks and regions have relied on spreadsheets and other processes or tools to internally rank and prioritize projects.

Lack of OWF Oversight

DOI policy states that OWF is responsible for Departmentwide wildland fire policies and budgets and is required to conduct internal control reviews and audits of wildland fire management programs.³⁴ Our findings at each bureau illustrate the need for improved OWF oversight as bureaus prioritize fuels management projects. The issues we identified at each bureau occurred because OWF did not have policies or procedures in place to ensure that the bureaus prioritized or selected projects in accordance with IIJA requirements. While OWF relies on the bureaus to prioritize high-risk fuels management projects to ensure those projects are eligible for IIJA funding, it did not verify that bureaus did so. Additionally, OWF program managers told us that once the IIJA funds are transferred to the bureaus, the IIJA “funding becomes the responsibility of the bureaus to meet the requirements of the funding. OWF transfers the responsibility of the funding to the bureaus.”

²⁹ NPS, *Fuels Management Program of Work Formulation Procedures and Guidance*, dated October 2020.

³⁰ Records include, but are not limited to, fuels treatment plans, planned treatment polygons, POWs, POW priority lists, project implementation funding requests, and cost estimates.

³¹ Value ranking includes public, park community, infrastructure, natural and cultural resource, and natural ecosystem impacts.

³² A fuel break is a natural or manmade change in fuel characteristics that affects fire behavior so that fires burning into it can be more readily controlled.

³³ NPS, *Fuels Management Prioritization, Intermountain Region Briefing Statement*, issued July 2023.

³⁴ 112 DM 7.2-7.3.

The lack of OWF oversight of bureaus' IIJA project prioritization and inadequate bureau policies and procedures increases the risk that selected projects do not meet the intent of the Act to allocate funding to areas with the greatest wildfire risk. As a result, higher priority locations could go unfunded or untreated.

Recommendations

We recommend that the Office of Wildland Fire:

1. Develop and implement guidance on how bureaus should prioritize and document the justification used to determine which fuels management projects are eligible for Infrastructure Investment and Jobs Act funding.
2. Require bureaus to document how they prioritize funding for Infrastructure Investment and Jobs Act fuels management projects in accordance with the Act.
3. Develop and implement a process to review each bureau's prioritization process and project selection justification to ensure fuels management projects meet Infrastructure Investment and Jobs Act requirements.

We recommend that FWS:

4. Resolve the Hart Mountain National Antelope Refuge questioned costs of \$340,000.

Bureaus Did Not Monitor IIJA Fuels Management Project Funding and Performance

DOI's IIJA five-year plan is to target high-risk areas that are a priority for wildfire mitigation. IIJA § 40803 directs that funds be used for the treatment of very high wildfire hazard potential on Federal land or Indian forest land or rangeland and to improve the fire condition of 10 million acres in WUI or public drinking water source areas. DOI is required to monitor the effects of treatments and report the wildfire outcomes each year to Congress in a joint report with the U.S. Forest Service, describing the number of acres of land on which IIJA-funded projects improved the fire condition of Federal land or Indian forest land or rangeland.³⁵

DOI tasked OWF to plan, implement, and monitor fuels management projects to reduce the fuels available to feed wildfires. Additionally, one of OWF's primary functions is "[r]eviewing and evaluating bureau wildland fire management programs to ensure proper implementation, consistency, and compliance with regulations, Congressional and [Office of Management and Budget] direction, Departmental policies and standards, and the Department's Strategic Plan."³⁶ Each bureau also has the responsibility to ensure proper oversight and monitoring of fuels management funding,³⁷ including IIJA funding.

However, we found that the bureaus did not monitor IIJA fuels management projects in a consistent manner to ensure that the projects successfully treated high-risk areas, as required by the IIJA. Specifically, BIA and NPS did not track or monitor project and funding status. On the other hand, BLM and FWS had established monitoring programs to evaluate the effectiveness of their fuels management programs, but we did find areas for improvement.

³⁵ IIJA § 40803(h).

³⁶ 112 DM 7.

³⁷ DOI Wildland Fire Program Policy Memorandum No. 2023-003, dated March 20, 2023.

Bureau of Indian Affairs

BIA's delegation of signature authority handbook³⁸ and regulations³⁹ require BIA to monitor and report program performance to ensure adequate progress is being made toward achieving the goals of the grant. This monitoring requirement also applies to IIJA funding.

We found that BIA does not properly track and monitor IIJA funds once the funds are distributed to the Tribes. For instance, in April 2023, BIA transferred \$220,000 to the Nez Perce Tribe for two 200-acre treatment projects. BIA staff stated that tracking was completed in NFORS; however, BIA is not currently reviewing Tribal projects to ensure that funds are being used as intended. The actual accomplishments in NFORS for the Nez Perce Craig Mountain thinning and piling treatment projects showed only 182 of the 400 acres were treated, yet all \$220,000 of the IIJA funding had been expended. BIA told us that "fuels projects often encounter obstacles that prohibit accomplishing the exact acres planned. Some of these include weather, unplanned events, and personnel changes."

As another example, in August 2022, the Southern Ute Tribe was awarded \$105,600 that was added to an existing contract to complete two fuels and mastication treatments in Colorado. The Tribe was not required to provide any performance or financial reports, and BIA did not monitor the use of the funds. BIA told us it cannot track the funds once they are transferred to the Tribe. BIA reports the work as completed when the Tribe provides a memo stating the project is accomplished; the Tribes are not required to provide BIA with any additional supporting documentation.

Bureau of Land Management

To monitor fuels programs, including those funded through the IIJA, BLM requires its Fire and Aviation Directorate to conduct evaluations of each BLM State office to assess if the offices comply with laws, regulations, and policies; produce reliable program and financial information; and achieve program performance goals.⁴⁰ Each State office is generally reviewed every six years.

We reviewed BLM's completed fuels program evaluations for its State offices in Colorado, Montana/Dakotas, and New Mexico. We were encouraged by BLM's active monitoring process, but we note that BLM's evaluations self-identified weaknesses in its fuels management project monitoring in multiple State offices, including that treatment targets had not been met. These weaknesses impact all fuels management activities in these States, including activities that may be IIJA-funded and should be remediated. For example:

- The Colorado State Office evaluation report documented that most of its districts had a comprehensive monitoring process in place to ensure planned fuels management projects are implemented and fuels management project goals and objectives are achieved and documented. However, BLM noted some of the Colorado districts needed improvement because fuels management project monitoring was not taking place in accordance with BLM policy. For example, BLM reported that in FY 2022, the Colorado State Office did not meet fuels management accomplishments and could have improved its oversight in managing and accounting for these targets. BLM made two recommendations to improve fuels management oversight at the Colorado State Office.
- The Montana/Dakotas State Office evaluation report noted that, at the Statewide level, it had critical vacancies that hindered its ability to complete fuels management work, including implementation and monitoring efforts. BLM made two recommendations to improve fuels treatment monitoring.

³⁸ BIA Office of Indian Services, *Indian Self-Determination, "Delegation of Signature Authority" Handbook*, dated July 19, 2006.

³⁹ 25 C.F.R. § 276.9, "Monitoring and reporting program performances."

⁴⁰ *BLM Manual*, Section 1240 – "Evaluation Program," dated September 6, 2002.

U.S. Fish and Wildlife Service

FWS developed the Fuels Management Allocation and Accountability System “to implement performance and accountability measures to ensure fuels management treatments are placed appropriately on the landscape to reduce wildfire risk, and to maximize overall fuels management program and efficiency and effectiveness.”⁴¹ This monitoring reviews high-priority fuels management activities in all FWS regions, including IIJA-funded activities. We were encouraged by FWS’ active monitoring process, but we note that FWS self-identified weaknesses in its fuels management project monitoring in some regions.

As we previously mentioned, FWS used IIJA funding for the Hart Mountain National Antelope Refuge in Oregon—a project that did not meet the IIJA’s treatment objectives under § 40803. FWS self-reported in its FY 2022 Fuels Management Allocation and Accountability System report that Regions 1 and 8, which include Arizona, California, Idaho, Nevada, Oregon, and Washington,⁴² had “failed to treat acres in high/very high hazard risk areas” but did not include reasons for the issue. FWS further reported that only 16 percent of FY 2022 fuels management projects were performed in high/very high hazard risk areas. FWS reported that the other six regions had adequately placed hazardous fuels treatments in the highest priority areas. FWS should continue performing monitoring activities and self-identifying weaknesses in its fuels management program and remediate any problems it has found.

National Park Service

NPS policy states that fuels management activities and treatments must be monitored to assess treatment effectiveness and to determine whether management objectives were met.⁴³ It does not distinguish between monitoring requirements for fuels management activities that are IIJA-funded or activities that use other funding sources. According to the manual, each NPS unit will use an adaptive management process to plan, implement, and evaluate the fuels management program. Additionally, the manual states that the process should consider the effectiveness of planning and collaborative processes, as well as an analysis of short- and long-term monitoring data, accomplishment of objectives, observed changes, operational feedback, and program accountability. The results of the evaluation should direct review and revision of project objectives and adjustment to the program when necessary.

Although NPS records its treated acres in NFPORS, we found no evidence that it monitors project progress. Specifically, NPS stated that it lacks standard operating procedures or formal guidance for monitoring the progress of IIJA projects, relying instead on NFPORS reviews or informal communications with district staff via email or by phone.

OWF, BIA, and NPS Lacked Monitoring Processes

BIA’s and NPS’ lack of internal controls over project monitoring occurred, in part, because OWF did not have a mechanism to monitor the progress and report the results of IIJA-funded projects. OWF said it had general oversight procedures in place, such as policies that provide guidance and direction regarding budget allocation and execution for the bureaus, but agreed that internal control improvements and processes are needed to ensure additional oversight and compliance with IIJA objectives for fuels management. Additionally, the bureaus lacked processes to ensure they monitor and report on the progress of IIJA fuels management projects.

⁴¹ FWS, *Fuels Management Allocation and Accountability System (FAAS)*.

⁴² Region 1 also includes American Samoa, Guam, Hawaii, and the Northern Mariana Islands.

⁴³ NPS, *Reference Manual #18*.

Recommendations

We recommend that the Office of Wildland Fire:

5. Develop and implement a mechanism to monitor bureau Infrastructure Investment and Jobs Act-funded projects' progress and impact and update its reporting accordingly.

We recommend that BIA:

6. Develop and implement a procedure to monitor interim progress on all Infrastructure Investment and Jobs Act-funded projects in accordance with BIA policy and Federal regulations.

We recommend that BLM:

7. Follow up and document that recommendations made to its Colorado and Montana/Dakotas State Offices are implemented and closed.

We recommend that FWS:

8. Follow up and document that Region 1 and Region 8 addressed Fuels Management Allocation and Accountability System weaknesses and place fuels treatments in high hazard risk areas in accordance with the Infrastructure Investment and Jobs Act.

We recommend that NPS:

9. Develop and implement a process to ensure it monitors and reports on the progress of all Infrastructure Investment and Jobs Act-funded projects in accordance with NPS policy and Federal regulations.

Bureaus Used IIJA Funding Without Proper Approval— Questioned Costs Total \$847,549

While the Act does not specify how OWF and the bureaus should approve IIJA projects, DOI policy requires OWF to manage DOI's "budgetary and financial activities related to wildland fire management programs, including managing all aspects of the budget process for the Department's Wildland Fire Management Account."⁴⁴ These activities include tracking and evaluating program activities to ensure proper implementation, consistency, and compliance with national policies, standards, and regulations.

As such, to ensure program funds are strategically executed, including IIJA-funded projects, OWF policy requires each bureau to enter all fuels management projects in NFPORS.⁴⁵ Information in NFPORS includes individual project information (names, cost, and acres) that is used to develop each bureau's three-year POW and identify and prioritize fuels management projects in high-risk wildland fire areas. Bureaus are required to finalize their three-year POWs within two weeks of OWF transferring funds. Each bureau has a multistep approval process to identify, prioritize, and approve the final three-year POW.

⁴⁴ 112 DM 7.

⁴⁵ DOI Wildland Fire Program Policy Memorandum No. 2020-004, *Department of the Interior's (DOI) Fuels Management (FM) Program Priorities and Reporting Requirements*, dated March 18, 2020.

We found that bureaus used IIJA funds on fuels management projects without proper approval as required by BIA, BLM, FWS, and NPS policies.⁴⁶ We reviewed a sample of the bureaus' fuels management contracts, grants, and expenses and found that the bureaus did not include all contracts, grants, or purchases in NFPORS or their POWs for proper approval. As a result of our review, we questioned \$847,549 of IIJA funds. Specifically, we found:

- The Confederated Tribes of Warm Springs Reservation of Oregon used \$653,023 of IIJA funds to acquire lidar data. However, the purchase was not approved by BIA-NIFC. When we asked BIA why it did not follow its policy, BIA said, "it is an understandable oversight." We questioned the lidar purchase valued at \$653,023 as unallowable.
- The Southern Ute Indian Reservation in Colorado used \$105,600 of IIJA funds for thinning and mechanical mastication of trees and vegetation. We determined this project was not properly approved because BIA's Regional Fire Management Officer⁴⁷ could not (1) identify the project on the POW, (2) provide a reason why it was not included, or (3) provide any documentation supporting the project's approval to use IIJA funding. Therefore, we questioned the costs of \$105,600 as unallowable.
- A BLM IIJA project in Oregon came under budget by \$86,772; the project was reduced by this amount in NFPORS without documenting the reason. BLM then added funds to another IIJA project that had not been fully funded. A BLM Oregon field office Fuels Specialist explained that the funds were moved to a different project to avoid returning funds to the national office. The Fuels Specialist stated that this is not the normal process. We did not question these costs as the funds were used on another eligible IIJA project.
- OWF informed us that BLM moved \$1 million from an approved IIJA-funded project to a new project that was not on the POW and was not an appropriate use of IIJA funds per DOI policy. The purpose of the new project was to expand fire detection and coverage on an existing agreement that, according to OWF, was not an allowable use of IIJA funds; OWF requested that BLM remove the IIJA funds from the project. OWF staff told us that they were unaware of the IIJA funding adjustment until BLM asked OWF to validate a press release related to the new project. This issue was corrected during the course of our audit.
- FWS' Cape May National Wildlife Refuge used \$86,040 of IIJA funds to purchase a masticator. The masticator was not recorded in NFPORS as required. The Fire Management Specialist told us, "We did not utilize NFPORS to track the purchase of equipment. This is not something that we were directed to do." We questioned the costs of \$86,040 as unallowable.
- NPS' Whiskeytown National Recreation Area used \$2,886 of IIJA funds to complete a thinning project and other non-fire treatments. The projects were not included in the approved POW. The Fuels Management Officer we interviewed stated that omitting a \$2,886 thinning project and other non-fire treatments was an oversight that NPS will correct in its 2024 POW. We questioned the costs of \$2,886 as unallowable.

These issues occurred primarily because OWF does not have an oversight mechanism in place to ensure planned work complies with bureau guidance and IIJA requirements beyond NFPORS reporting. The above examples illustrate that bureaus may move and adjust funding without OWF's knowledge or approval. Adequate oversight would ensure OWF is tracking and evaluating fire management program activities and verifying proper implementation, consistency, and compliance with national policies, standards, and regulations as required under DOI policy.

⁴⁶ BIA BIL Funding Memo; *BLM Supplemental Program and NFPORS Technical Guidance*; and *FWS Budget Guidance for Initial FY 2022 Allocations and Execution for BIL*, Attachment 3: FAQ and Recommendations, updated July 11, 2022. NPS *Reference Manual #18* defines non-fire treatments as treatments that include, but are not limited to, mechanical, chemical, biological, and manual methods.

⁴⁷ BIA BIL Funding Memo.

Recommendations

We recommend that the Office of Wildland Fire:

10. Develop and implement an oversight mechanism to ensure bureau fuels management program activities are tracked and evaluated to comply with Infrastructure Investment and Jobs Act requirements.

We recommend that BIA:

11. Resolve the Confederated Tribes of Warm Springs Reservation of Oregon questioned costs of \$653,023.
12. Resolve the Southern Ute Indian Reservation in Colorado questioned costs of \$105,600.
13. Develop and implement procedures to require that Infrastructure Investment and Jobs Act-funded fuels management contracts, grants, and projects are identified and approved in the National Fire Plan Operations Reporting System and the program of work prior to distributing funds.
14. Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

We recommend that BLM:

15. Develop and implement a standardized process to track Infrastructure Investment and Jobs Act funds that are not used as planned and require approval before moving unused funds to other projects.

We recommend that FWS:

16. Resolve the questioned costs of \$86,040.
17. Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

We recommend that NPS:

18. Resolve the questioned costs of \$2,886.
19. Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

Bureaus Did Not Appropriately Use IIJA Funding or Adequately Support Expenditures—Questioned Costs Total \$584,781

DOI policy requires each bureau to maintain adequate records to distinguish IIJA expenditures from non-IIJA expenditures. The policy states, “The [IIJA] funds may not be used to augment or reimburse accounts receiving resources through the annual appropriations process (e.g., fixed costs, travel, supplies, contractual services, salaries and benefits of permanent federal employees) unless a clear link to [IIJA] projects and programs is established that will withstand the scrutiny of an auditor.”⁴⁸ In addition to DOI’s policy that requires adequate recordkeeping, the U.S. Government Accountability Office states that if a “proposed use of funds is inconsistent with the statutory language, the expenditure is improper even if it would result in substantial savings or other benefits to the government.”⁴⁹

We selected 13 expenditure categories totaling \$8,062,315 (see Figure 7) and reviewed 88 transactions valued at \$2,199,648 to determine the extent to which the costs were an allowable use of IIJA funds. We found that BIA, BLM, and NPS made purchases that were inconsistent with IIJA § 40803 or did not maintain adequate documentation supporting IIJA expenditures. All sampled FWS transactions met IIJA requirements.

Figure 7: Fuels Management Selected Expenditure Categories⁵⁰

Expense Category	Total Value
Advertising	\$30,000
Ammunition	\$9,885
Awards—Monetary	\$16,630
Capital—Other Structures Facilities Construction	\$299,145
Capital—Heavy Machinery	\$3,205,164
Equipment Rental—Heavy	\$302,538
Motor Vehicle Supplies and Maintenance	\$236,657
Noncapital Buildings Purchase	\$7,000
Non-Capital Heavy Machinery	\$86,895
Non-Capital Vehicle	\$242,288
Overtime	\$3,431,911
Recruitment Bonus	\$10,147
Relocation	\$184,055
Total Sampled	\$8,062,315

We questioned \$86,964 (4 percent) as unallowable costs and \$497,817 (23 percent) as unsupported costs. Specifically:

- We reviewed 11 BIA transactions valued at \$392,083. We questioned the costs of eight of those transactions valued at \$180,392, or 46 percent of the total sampled value. In addition to DOI’s policy

⁴⁸ DOI Wildland Fire Program Policy Memorandum No. 2022-006.

⁴⁹ GAO-17-797SP, *Principles of Federal Appropriations Law*, Chapter 2 “Availability of Appropriations: Purpose” (4th ed., 2017 rev.).

⁵⁰ Expenses were recorded under 129 expenditure categories. We judgmentally selected 13 out of 129 expenditure categories (10 percent) totaling \$8,062,315 out of \$33,195,176 (24 percent) total expenses.

that provides guidance on IIJA purchases, BIA's policy⁵¹ states that supplies and equipment that are necessary to implement the project must be included as project costs. Capitalized equipment⁵² or supplemental funding requests require prior authorization from BIA-NIFC. For example:

- BIA initially funded four purchases (ammunition, trailer hitches, trailer, and a portable building) valued at \$30,552 with base appropriations but later inappropriately recoded the purchases to the IIJA general fuels management account. The Regional Fuels Specialist stated that BIA initially purchased the equipment with base appropriations for non-IIJA projects, which was documented on the purchase requisition and recorded in the Financial and Business Management System, but later transferred the expenses in the system to the IIJA general fuels management account to show the purchases as an "accomplishment" under IIJA. The BIA Regional Fuels Specialist admitted that they "struggled to answer" how the expenditures were eligible for IIJA funding.
- BIA purchased an electric trailer jack and storage system valued at \$5,110 in September 2022 to support the New Hope Mechanical Hazard Fuel Reduction Project, but that project was completed six months earlier in March 2022. We asked for the project cost tracking spreadsheet, but we were told that BIA "did not track costs very well for that project" and did not have a cost tracking spreadsheet.
- BIA did not submit, review, and approve three equipment purchases (track loader, dozer blade, and two snowmobile machines) valued at \$144,730 in accordance with BIA supplemental funding policy.⁵³ We also found that BIA purchased the equipment for non-IIJA projects with this funding, which violates DOI policy. BIA told us that it "anticipates" using the equipment on IIJA projects in the future.

These issues occurred because BIA lacks a process to document and maintain adequate expense records and ensure that expenditures comply with the IIJA and BIA policies. Furthermore, BIA does not have a system in place to ensure all expenses transferred within the Financial and Business Management System are reviewed and approved by management.

- We reviewed 14 BLM transactions valued at \$636,059. We questioned nine of those transactions valued at \$168,939, or 27 percent of the total sampled value. For example:
 - BLM initially funded three purchases (75-gallon pump, recovery boards, and an employee performance award) valued at \$19,837 using IIJA fuels management funds. However, during our audit, we found those expenses were incorrectly coded to IIJA, and after further discussions with BLM, the expenses were changed to the appropriate accounts. We questioned the costs because the adjustments were made after we inquired about the purchases.
 - BLM could not provide adequate supporting documentation, such as invoices or equipment activity logs, to demonstrate that six purchases (woodchipper, utility terrain vehicles, rental equipment, mulching head, and snowmobiles) valued at \$149,102 were used for IIJA fuels management projects.

These issues occurred because BLM lacks policies and procedures to ensure that all items purchased with IIJA funds have a documented connection to the project or treatment for which the equipment was acquired and adhere to the requirements of the Act. Additionally, BLM does not have a process in place to ensure that all purchase records are maintained and in compliance with BLM and DOI policies.

⁵¹ BIA Fuels Management Program, *2008 Business Rules Handbook*, Appendix D: Supplemental Funding Request Procedures, issued July 2008.

⁵² Capitalized equipment is defined as having an acquisition cost equal to or greater than \$5,000 or being identified on a BIA listing of capitalized equipment.

⁵³ BIA, *2008 Business Rules Handbook*, Appendix D.

- We reviewed 12 FWS transactions for labor and equipment valued at \$609,095. We found that the costs were appropriate and supported.
- We reviewed 50 NPS transactions valued at \$559,124. We questioned 20 of the transactions valued at \$235,450, or 42 percent of the total sampled value. In addition to DOI policy that requires bureaus to maintain adequate records, NPS IIJA guidance⁵⁴ states that IIJA funding will be transferred to the regions based on actual expenditures and recommends that offices plan, reconcile, and track their IIJA funding. Further, NPS guidance for IIJA workforce reform funding identified specific positions that are IIJA-authorized.⁵⁵ The National Wildfire Coordinating Group standards⁵⁶ also state that it is essential that employees and supervisors accurately and clearly report time on the crew time report. NPS *Reference Manual #18* states that a post-burn fire report should be completed within 10 days of the burn being declared out and include the costs for all phases of the prescribed fire. NPS did not have adequate supporting documentation or proper approval for equipment purchases and did not have adequate labor reports to support overtime labor charges. For example:
 - We questioned \$195,815 of prescribed fire overtime labor for Yosemite National Park, Big Cypress National Preserve, and El Malpais National Monument because NPS did not have adequate labor reports to support the overtime labor charges as required. We were not able to reconcile our sample of overtime labor transactions to detailed labor reports, such as crew time reports and Quicktime reports. This was due to NPS changing how it accumulates costs for IIJA projects. Currently, NPS accumulates costs under treatment type per park instead of by project as it does for its annual appropriations. Because prescribed fire costs are combined under one treatment type, the specific project expenses cannot be identified. As a result, the prescribed fire overtime labor is not tracked by individual project and is not fully supported with adequate labor reports. Furthermore, because of the accounting change for IIJA projects, specific prescribed fire costs cannot be reported in the post-burn report as required by NPS policy.
 - We questioned \$31,465 of permanent change of station expenses because two positions in our sample were not IIJA-authorized positions as outlined in NPS' July 2022 memorandum.⁵⁷ The NPS Budget Program Lead agreed that the first employee was not on the authorized list but stated IIJA funds were used because appropriated funds were not available to cover the employee's permanent change of station expenses. The other employee's position was not listed on the IIJA-approved position list. NPS explained that only those positions identified on the IIJA-approved position list should have been funded with IIJA funds.

These issues occurred because NPS lacks a process to ensure labor reports sufficiently identify project work to support IIJA labor charges. Additionally, NPS does not have a system in place to ensure post-burn reports include costs for all prescribed fires, as required by NPS policy. Furthermore, NPS does not have a process to verify that only eligible employees' expenses are funded with IIJA funds.

In total, of the 88 transactions we reviewed, we questioned unallowable or unsupported costs in 37 transactions (42 percent). Figure 8 provides a detailed summary of questioned costs and transactions.

⁵⁴ NPS, *Guidance for Fiscal Year 2022 Bipartisan Infrastructure Law Fuels Management Budget Execution*.

⁵⁵ NPS, *Memorandum Guidance for FY2022 BIL Fuels Funding for Workforce Reform*.

⁵⁶ National Wildfire Coordinating Group, *NWCG Standards for Interagency Incident Business Management*, PMS 902, dated April 2022.

⁵⁷ NPS, *Memorandum Guidance for FY2022 BIL Fuels Funding for Workforce Reform*.

Figure 8: Summary of Questioned Costs and Transactions by Bureau

Bureau	Item Purchased	Questioned Costs		Total
		Unallowable	Unsupported	
BIA	Ammunition	\$9,885	—	\$9,885
	Trailer hitches	\$6,203	—	\$6,203
	Trailer	\$7,464	—	\$7,464
	Portable building 12x24	\$7,000	—	\$7,000
	Electric trailer jack and storage system	\$5,110	—	\$5,110
	Track loader	—	\$101,918	\$101,918
	Dozer blade	—	\$12,900	\$12,900
	Snowmobile machines	—	\$29,912	\$29,912
	<i>Subtotal</i>	<i>\$35,662</i>	<i>\$144,730</i>	<i>\$180,392</i>
BLM	75-gallon pump	\$9,999	—	\$9,999
	Recovery boards	\$7,138	—	\$7,138
	Employee performance award	\$2,700	—	\$2,700
	Woodchipper	—	\$16,344	\$16,344
	Utility terrain vehicle	—	\$7,460	\$7,460
	Rental equipment	—	\$59,100	\$59,100
	Mulching head	—	\$26,938	\$26,938
	Snowmobiles	—	\$31,500	\$31,500
	Utility terrain vehicle	—	\$7,760	\$7,760
	<i>Subtotal</i>	<i>\$19,837</i>	<i>\$149,102</i>	<i>\$168,939</i>
NPS	Truck topper	—	\$8,170	\$8,170
	Overtime labor	—	\$195,815	\$195,815
	Permanent change of station	\$31,465	—	\$31,465
	<i>Subtotal</i>	<i>\$31,465</i>	<i>\$203,985</i>	<i>\$235,450</i>
Totals		\$86,964	\$497,817	\$584,781

These issues also occurred, in part, because OWF did not establish an oversight process of bureau expenditures to ensure costs are allowable under the IIJA, and OWF relied on the bureaus to comply with established DOI policy.⁵⁸

The lack of adequate processes, policies, and documentation has resulted in significant risks for DOI, including noncompliance with the IIJA and internal policies, insufficient tracking and justification of expenditures, and potential misuse of funds. These deficiencies and lack of internal controls undermine OWF's ability to determine if IIJA-funded projects are allowable and supported and meet IIJA requirements or DOI's five-year plan.

⁵⁸ DOI Wildland Fire Program Policy Memorandum No. 2022-006.

Recommendations

We recommend that the Office of Wildland Fire:

20. Develop and implement policies and procedures to track, evaluate, and monitor bureau fuels management program activities to ensure expenditures comply with the Infrastructure Investment and Jobs Act.

We recommend that BIA:

21. Resolve the questioned costs of \$180,392.
22. Develop and implement a process to ensure it documents and maintains adequate expense records to validate that expenditures are in compliance with the Infrastructure Investment and Jobs Act and DOI policy.
23. Develop and implement a process to ensure it documents its justification and obtains management approval before transferring existing transactions to Infrastructure Investment and Jobs Act accounts.

We recommend that BLM:

24. Resolve the questioned costs of \$168,939.
25. Develop policies and procedures to ensure all items purchased with Infrastructure Investment and Jobs Act funds have a documented nexus to the project or treatment for which the equipment was purchased and adhere to the requirements of the Act.
26. Develop and implement a process to ensure it maintains all purchase records in accordance with BLM and DOI policies.

We recommend that NPS:

27. Resolve the questioned costs of \$235,450.
28. Develop and implement a process to ensure it maintains labor reports that adequately identify project work to support Infrastructure Investment and Jobs Act labor charges.
29. Develop and implement a process to ensure post-burn reports include costs for all prescribed fires as required by NPS policy.
30. Develop and implement a process to ensure only eligible employees' expenses are funded with Infrastructure Investment and Jobs Act funds.

Bureaus Did Not Review or Update FMPs in Some Areas

According to its website, OWF staff review policy to ensure that DOI implements a “single, coordinated wildland fire program.” OWF also coordinates policy and program reviews “to ensure the DOI wildland fire activities follow applicable laws, align with strategic plans, and comply with existing policies.”⁵⁹ The Red Book requires each bureau to develop and approve an FMP for every area with burnable vegetation. FMPs are strategic plans for managing wildland fires and prescribed fires based on the area’s approved land

⁵⁹ DOI, *Wildland Fire*, <https://www.doi.gov/wildlandfire/policy>.

management plan and the best available science; these plans address resources to be protected (e.g., homes, water supply, or other resources) and values at risk. Individual bureau policies require bureaus to annually review FMPs and update them as new information becomes available, regardless of the source of project funding.

OWF is responsible for but did not ensure that all bureaus complied with existing laws, regulations, and policies to reduce the intensity, severity, or negative effects of wildfire. We reviewed the 55 FMPs associated with the IIJA fuels treatment projects and expenditures we tested and could only verify that 44 met requirements. Specifically:

- BIA requires FMPs for all areas with burnable vegetation to assist in planning and prioritizing fuels treatment projects.⁶⁰ FMPs define the agency or Tribe’s fuels management program goals, objectives, operational procedures, and policy. The *Indian Affairs Manual* states that fuels management projects should be “strategically designed to connect past, current, and future projects; wildland fire; and active management resource work.”⁶¹ BIA staff acknowledged that some FMPs are aging and need revision and stated, “this is an instance of the promise not living up to the practice.” BIA staff stated they will complete revisions as BIA moves FMPs from paper plans to digital FMPs (see Figure 9). We could not determine whether BIA’s FMPs were reviewed annually, and we encourage BIA to complete its planned revisions.

Figure 9: BIA FMPs

Location	FMP Approval Date
Nez Perce Tribe, ID	January 1999
Lower Brule Agency, SD ⁶²	October 2000
Southern California Agency	September 2001
Hualapai Tribe, AZ	September 2002
Crow Agency, MT	December 2010
Confederated Tribes of Warm Springs Reservation, OR	December 2011
Northern Cheyenne Agency, MT	December 2011
Southern Ute Tribe, CO	February 2017
Eastern Oklahoma Region	August 2019

- BLM’s *Fire Planning Handbook* requires field offices to annually review the FMPs to determine if they need updating. District and field office managers are accountable for the review and approval of the final FMPs. We reviewed 22 FMPs and found all were reviewed annually.
- FWS’ *Fire Management Handbook* requires every FWS-owned or -managed unit with burnable vegetation to have an approved and current FMP. The handbook also requires that the regional director annually review and approve the FMP and update the FMP if revisions are needed. We reviewed 16 FWS FMPs and found that 2 FWS refuges had not updated or reviewed their FMPs as required:
 - The Cape May National Wildlife Refuge FMP had not been updated since December 2009. The Fire Management Specialist in the region stated FWS was aware of the issue and the Fire Management Officer is currently working on an update.

⁶⁰ BIA, *2008 Business Rules Handbook*.

⁶¹ 90 *IAM* 4, “Wildland Fire Management Fuels Management,” #20-44, issued August 28, 2020.

⁶² Reviewed by BIA Great Plains Regional Office, Aberdeen, South Dakota, signed May 3, 2016.

- The Kern National Wildlife Refuge Complex last reviewed its FMP in September 2001. The Regional Fuels Specialist stated that the fire program is working on an updated FMP.

According to FWS, it released a national standardized “Annual Fire Management Plan Review and Amendment” template in August 2023 to improve consistency and clarify processes for completing annual reviews, filing the results, and amending FMPs as necessary. Additionally, FWS stated it updated its *Fire Management Handbook* for 2024 to clarify agency processes, including responsibilities and guidance for FMP reviews. Finally, FWS told us that, in 2024, its National Fire Planning Team would be working to improve processes for ensuring accountability for FMP annual reviews and updates.

- NPS *Director’s Order #18* requires each park with burnable vegetation to have an approved FMP that the park reviews, updates, or rewrites annually. We reviewed eight FMPs and found that all eight were up to date.

If OWF does not ensure the bureaus comply with laws, regulations, and policies, it undermines the legitimacy and accountability of fire management programs. Without updated FMPs, resources may be misallocated to projects that do not align with strategic plans or offer the greatest benefit in mitigating wildfire risks.

Recommendations

We recommend that the Office of Wildland Fire:

31. Develop and implement a process to ensure that all wildland fire bureaus annually review and update all fire management plans as required.

We recommend that BIA:

32. Review and update fire management plans at the Lower Brule Agency, South Dakota; Nez Perce Tribe, Idaho; Southern California Agency; Hualapai Tribe, Arizona; Crow Agency, Montana; Confederated Tribes of Warm Springs Reservation, Oregon; Northern Cheyenne Agency, Montana; Southern Ute Tribe, Colorado; and Eastern Oklahoma Region.

33. Develop and implement a process to ensure it reviews and updates all fire management plans.

We recommend that FWS:

34. Require the Cape May National Wildlife Refuge and the Kern National Wildlife Refuge Complex to complete and document the annual fire management plan update checklist to determine if the plan needs maintenance or a full update.

Conclusion and Recommendations

Conclusion

We found that OWF and the bureaus were not efficiently managing IIJA funds. Specifically, we found an overall lack of OWF oversight of the IIJA fuels management program implementation. Although OWF required bureaus to identify projects consistent with program and IIJA objectives, we found OWF continued to distribute the supplemental funding, and the bureaus continued to spend it as they previously had, without taking the additional funding constraints for IIJA fuels management into account. The bureaus generally prioritized fuels management projects in line with their own overall objectives rather than in a manner focused on meeting the requirements set forth in IIJA § 40803. We reviewed 20 BIA, BLM, FWS, and NPS projects valued at \$9,997,163, and none of the bureaus could provide supporting documentation showing how they prioritized and identified projects as eligible for IIJA funding. In addition, the bureaus did not monitor the funding distribution and performance of IIJA-funded fuels management projects. We also found the bureaus used IIJA fuels funding without proper approval and that several expenditures did not meet IIJA requirements. Further, the bureaus did not ensure that there was adequate support for all IIJA expenditures or that they met applicable requirements. As a result, we questioned \$1,772,330 as unallowable or unsupported costs. In a separate, but related matter, we found that bureaus did not update FMPs associated with fuels treatment projects and expenditures. While our review involved a sample of contracts, grants, and expenditures, our findings highlight issues that may be applicable across IIJA-funded fuels management expenditures.

We make 34 recommendations that, if implemented, will help DOI and its bureaus ensure that they are prioritizing and spending IIJA fuels management funds to achieve the objectives set forth in the IIJA.

Recommendations Summary

We provided a draft of this report to OWF and the relevant bureaus for review. OWF and the bureaus concurred with 31 recommendations and did not concur with 3 recommendations. We consider 20 recommendations resolved, 8 recommendations implemented, and 6 recommendations unresolved. We determined that Recommendations 1, 2, 3, 5, and 20 are significant and will be reported as such in our semiannual report to Congress in accordance with the Inspector General Act.⁶³ Below we summarize OWF and the bureaus' responses to our recommendations, as well as our comments on their responses. See Appendix 4 for the full text of OWF and the bureaus' responses; Appendix 5 lists the status of each recommendation.

We recommend that the Office of Wildland Fire:

1. Develop and implement guidance on how bureaus should prioritize and document the justification used to determine which fuels management projects are eligible for Infrastructure Investment and Jobs Act funding.

OWF Response: OWF concurred with this recommendation and stated it “will revise DOI Wildland Fire Program [Policy Memorandum (PM)] No. 2023-003 to include requirements on how to prioritize projects utilizing IIJA funding in line with IIJA requirements.” OWF also said that it “is developing a national level risk assessment with information needed to identify IIJA target areas at a national level” and that this information “will facilitate OWF’s ability to document which fuels management projects are eligible for IIJA funding.” OWF added that wildland fire management bureaus “may also produce documentation from a bureau, regional, or local assessment to supplement the national assessment. If an additional

⁶³ The Inspector General Act of 1978, 5 U.S.C. § 405(b), requires inspectors general to prepare semiannual reports summarizing OIG activities during the immediately preceding six-month periods ending March 31 and September 30. It also states that these semiannual reports should include an identification of each “significant recommendation” described in previous semiannual reports on which corrective action has not been completed.

assessment at a finer scale demonstrates that a project meets IIJA specifications, then OWF will review and approve it.”

OWF provided a September 30, 2025 target implementation date.

OIG Comment: Based on OWF’s response, we consider this recommendation resolved. We will consider it implemented when OWF provides its revised policy memorandum with guidance on how bureaus should prioritize and document the justification used to determine which fuels management projects are eligible for IIJA funding.

2. Require bureaus to document how they prioritize funding for Infrastructure Investment and Jobs Act fuels management projects in accordance with the Act.

OWF Response: OWF concurred with this recommendation and stated it “will include a requirement in the revision of DOI Wildland Fire Program PM No. 2023-003 that bureaus to document how they prioritize funding for IIJA and will ensure it aligns with IIJA’s provisions and requirements.” OWF said it will also require bureaus to document their prioritization processes and will review them as part of the annual POW approval process. OWF further stated that it “will ensure the availability of the DOI national level risk assessment referred to in the response to recommendation #1 and require its reference as a key tool in the bureau prioritization process.”

OWF provided a September 30, 2025 target implementation date.

OIG Comment: Based on OWF’s response, we consider this recommendation resolved. We will consider it implemented when OWF provides its revised policy memorandum with the requirement for bureaus to document how they prioritized funding for IIJA projects in accordance with the Act.

3. Develop and implement a process to review each bureau’s prioritization process and project selection justification to ensure fuels management projects meet Infrastructure Investment and Jobs Act requirements.

OWF Response: OWF concurred with this recommendation and stated it “is meeting with each bureau to review the methodology behind their identification of priority acres.” OWF said it will meet with each bureau again and further narrow the focus of its review to IIJA-funded projects. OWF also stated that it “will review each bureau’s prioritization process and approach to project selection for FY26 as part of the approval process for programs of work to ensure project selection justification ensures projects meet IIJA requirements.”

OWF provided a September 30, 2025 target implementation date.

OIG Comment: Based on OWF’s response, we consider this recommendation resolved. We will consider it implemented when OWF provides documentation demonstrating it developed and implemented a process to review each bureau’s prioritization process and project selection justification to ensure fuels management projects meet IIJA requirements.

We recommend that FWS:

4. Resolve the Hart Mountain National Antelope Refuge questioned costs of \$340,000.

FWS Response: FWS concurred with this recommendation and stated the “Branch of Fire Management developed better direction, strengthened the Fuels Management Allocation and Accountability System (FAAS) associated with treatment locations, and is developing monitoring protocols to ensure IIJA funding is being allocated to treatments that meet IIJA location requirements.” FWS also said the “Branch of Fire Management staff will meet with each regional fuels specialist to review all IIJA treatments before an agency approval is added in Interior Fuels and Post-fire Reporting System (IFPRS). If treatments do not meet IIJA requirements, the IIJA funding will be reallocated to

treatments that do meet IIJA requirements. This same review will also apply to substitutions that may take place throughout the fiscal year.”⁶⁴

FWS provided a June 1, 2025 target implementation. In followup correspondence, FWS provided documentation confirming it reallocated the \$340,000 in IIJA funding to the Hazardous Fuels Reduction Program.

OIG Comment: Based on FWS’ response and subsequent communications, we consider this recommendation implemented.

We recommend that the Office of Wildland Fire:

5. Develop and implement a mechanism to monitor bureau Infrastructure Investment and Jobs Act-funded projects’ progress and impact and update its reporting accordingly.

OWF Response: OWF concurred with this recommendation and stated it “will develop internal control improvements and processes to ensure additional oversight and compliance with IIJA objectives for fuels management.” Specifically, OWF said it will “develop a process to monitor IIJA-funded projects twice annually for reporting purposes” and has already started collecting data within the new IFPRS reporting system “on project ‘durability’/effectiveness duration to support assessments of project impact.” OWF further stated:

OWF specifically intends to monitor the number of priority treatments, how many are accomplished and length of project effectiveness duration based on treatment types. This information, in connection with data already be collected and reported on in the Interagency Fuel Treatment Decision Support System (IFTDSS) with the Fuel Treatment Effectiveness Monitoring (FTEM) module will support assessments on impact. OWF notes that real-time progressive monitoring information about fuels management project status is not currently functional at a national scale within IFPRS but is identified as an element for future incorporation.

OWF provided a September 30, 2025 target implementation date.

OIG Comment: Based on OWF’s response, we consider this recommendation resolved. We will consider it implemented when OWF provides documentation demonstrating that it has developed and implemented a mechanism to monitor bureau IIJA-funded projects’ progress and impact and update its reporting accordingly.

We recommend that BIA:

6. Develop and implement a procedure to monitor interim progress on all Infrastructure Investment and Jobs Act-funded projects in accordance with BIA policy and Federal regulations.

BIA Response: BIA stated that it concurred with the recommendation and said it will use IFPRS to ensure that treatments and activities are accurately entered and approved at all organizational levels. BIA also said it will withhold regional funding until all IFPRS and legal documentation requirements are met. Additionally, BIA stated that acquisitions must go through BIA’s fuels supplemental request process and be approved by both regional and national offices.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA’s response, we consider this recommendation unresolved. When fully implemented, the efforts BIA described should help strengthen how it defines and develops IIJA-funded projects. This recommendation, however, focused on the need to address deficiencies we identified in

⁶⁴ IFPRS has replaced NFORS as the system of record for OWF and the bureaus. We did not update our recommendations to reflect the system change from NFORS to IFPRS. We do, however, refer to IFPRS where relevant in discussing recommendation responses.

BIA's IIJA-funded fuels treatment monitoring efforts after funding is provided to the Tribes. During our fieldwork, the Fire Management Officer told us that BIA does not monitor interim progress because Tribes do not share that information and IIJA funds cannot be tracked once the money is distributed to the Tribes. The Fire Management Officer said he learned of project completion only when the Tribes submitted a memorandum and the fire management system was updated with the project accomplishments. However, Federal regulations require recipients to report on project performance, including interim progress, and there is no exception that would apply in this situation. After reviewing BIA's response, we updated our recommendation. We will consider this recommendation resolved when BIA agrees to develop a procedure to monitor Tribes' interim performance for IIJA-funded fuels treatment projects. We will consider it implemented when BIA documents and implements a procedure for monitoring the interim progress of all IIJA-funded projects in accordance with BIA policy and Federal regulations.

We recommend that BLM:

7. Follow up and document that recommendations made to its Colorado and Montana/Dakotas State Offices are implemented and closed.

BLM Response: BLM concurred with this recommendation and stated that it has conducted followup meetings with the Colorado and Montana/Dakotas State Offices regarding the Fire and Aviation Directorate evaluation recommendations. BLM also said that it "has documented action item implementation progress and will provide evidence when the recommendations are closed."

BLM provided a July 31, 2025 target implementation date.

OIG Comment: Based on BLM's response, we consider this recommendation resolved. We will consider it implemented when BLM provides documentation showing that the recommendations the Fire and Aviation Directorate made to the Colorado and Montana/Dakotas State Offices are implemented and closed.

We recommend that FWS:

8. Follow up and document that Region 1 and Region 8 addressed Fuels Management Allocation and Accountability System weaknesses and place fuels treatments in high hazard risk areas in accordance with the Infrastructure Investment and Jobs Act.

FWS Response: FWS concurred with this recommendation and stated it included additional treatment location guidance in its 2025 IIJA allocation memo (BFM2025005) and will include the guidance in all future IIJA allocation memos.

FWS stated it completed these actions in January and March 2025. In followup correspondence, FWS provided the FY 2023 FAAS Regional Scorecard for Regions 1 and 8.

OIG Comment: Based on FWS' response and subsequent communications, we consider this recommendation implemented. We note that in the FY 2023 FAAS Regional Scorecard that FWS provided, Region 1 placed hazardous fuels treatment in the highest priority areas; however, Region 8 did not do so. As a result, FWS reduced Region 8's FAAS funding and redistributed it to regions that met the specific FAAS element criteria.

We recommend that NPS:

9. Develop and implement a process to ensure it monitors and reports on the progress of all Infrastructure Investment and Jobs Act-funded projects in accordance with NPS policy and Federal regulations.

NPS Response: NPS concurred with this recommendation and stated that it has implemented it. According to its response, "The NPS, Chief of Wildland Fire issued to the Regional Fire Management Officers the *National Park Service Fuels Management Program Planning and Reporting Requirements*

on September 12, 2024, providing national intent and direction for fuels management program planning, reporting and financial requirements.” NPS further stated that the memorandum included accountability requirements “specifying ‘regular audits and reviews will be conducted to assess program management and delivery of outcomes. Discrepancies or areas for improvement will be addressed with a corrective action plan.’”

According to NPS, the memorandum states, “Adherence to the funded project authorization language is mandatory. Projects must meet the specific requirements set forth to qualify for BIL funding.”

NPS further noted that while a DOI process is pending, “NPS has established and implemented an interim procedure to monitor and manage Infrastructure Investment and Job Act (IIJA) funds that are not utilized as originally intended.” NPS added that this procedure “incorporates review of expenditures and enforces approval protocols prior to reallocating unused funds to alternative projects.” Additionally, NPS said that “within 90 days of the DOI’s Office of Wildland Fire finalizing a departmental process, NPS will revise its policies, if needed, to ensure alignment and consistency with new guidelines.”

In followup correspondence, NPS provided documentation confirming it developed a process to ensure that it monitors and reports on the progress of all IIJA-funded projects in accordance with NPS policy and Federal regulations.

OIG Comment: Based on NPS’ response and subsequent communications, we consider this recommendation implemented.

We recommend that the Office of Wildland Fire:

10. Develop and implement an oversight mechanism to ensure bureau fuels management program activities are tracked and evaluated to comply with Infrastructure Investment and Jobs Act requirements.

OWF Response: OWF concurred with this recommendation and stated it “will develop a process within the revised policy to ensure program activities are tracked and evaluated to comply with IIJA requirements at least twice annually at both the mid-year and end of year fuels monitoring engagements.” To expedite funding and project execution, OWF said it “envision[s] approving additional projects at the beginning of FY 2026 to establish a list of additional projects that can be funded by bureaus if funding becomes available if a previously approved project requires less funding than originally planned.”

OWF provided a September 30, 2025 target implementation date.

OIG Comment: Based on OWF’s response, we consider this recommendation resolved. We will consider it implemented when OWF provides its revised policy demonstrating that it has developed and implemented an oversight mechanism to ensure bureau fuels management program activities are tracked and evaluated to comply with IIJA requirements.

We recommend that BIA:

11. Resolve the Confederated Tribes of Warm Springs Reservation of Oregon questioned costs of \$653,023.

BIA Response: BIA stated that it concurred with this recommendation and said, “BIA designed and implemented procedures to improve project tracking, from IFPRS to Supplementals through funding projects.” BIA also said, “90 IAM Chapter 4 Standards #2 – FMP priorities will be based on a landscape level Tribally influenced risk-based assessment, and #4 – FMP projects will be strategically designed to connect past, current and future projects, wildland fire, and active management resource work.”

According to BIA, Warm Springs Tribe staff entered the lidar project that is the subject of this recommendation into NFPORS on March 7, 2022, and the Northwest Region approved the project on

September 22, 2022, in anticipation of the FY 2023 Preliminary POW. OWF pulled the FY 2023 Final POW around December 7, 2022. On March 30, 2023, the regional office emailed a contract proposal for the lidar project; the office assumed a supplemental request was optional and therefore did not include one with the proposal. According to BIA, NIFC approved and funded the project on April 25, 2023, basing its decision on the Wildfire Hazard Potential map developed by the U.S. Forest Service. BIA had already prioritized all Tribal agencies Nationwide by the number of acres at high or very high wildfire risk and had previously funded five agencies requesting lidar. Warm Springs was ranked seventh.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation unresolved. Although BIA stated that it concurred with the recommendation, its response did not provide an indication that it planned to take additional action with respect to the questioned costs that are the subject of this recommendation. More specifically, at the time of our fieldwork, BIA provided a timeline describing when the lidar project was entered into NFORS; however, it did not provide any related supporting documentation. We reviewed the FY 2022 and FY 2023 Final POW, and the lidar project was not included. We asked the Wildland Fire Management Specialist to identify the lidar project in the FY 2022 and the FY 2023 Final POWs—this employee provided a screenshot of the entry and told us, "The activity did not get rolled up into the Final Program of Work because a national approval is missing." The Wildland Fire Management Specialist further said, "it is an understandable oversight." As noted previously, we are treating this recommendation as unresolved because BIA did not provide sufficient documentation demonstrating that the lidar project was approved by BIA-NIFC and has not identified any further action it plans to take with respect to this matter. We will consider this recommendation resolved when BIA agrees to either provide support showing the lidar project was approved with a correct original funding source or agrees to change the funding source if it was not correctly designated. We will consider it implemented when BIA provides documentation supporting the approval or documentation showing it has corrected the funding source.

12. Resolve the Southern Ute Indian Reservation in Colorado questioned costs of \$105,600.

BIA Response: BIA concurred with this recommendation and stated that the "BIA Branch of Wildland Fire Management, Division of Fuels Management will request the itemized list of expenditures from the Southwest Region and will research the \$105,600 in questioned costs to verify their compliance with IJA requirements." BIA further stated that, if necessary, it will take actions to resolve the costs. According to BIA, it "has communicated with the OWF on enhancing IFPRS data entries that will provide improved tracking of Regional and field units decision support information."

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has researched and resolved the \$105,600 in questioned costs.

13. Develop and implement procedures to require that Infrastructure Investment and Jobs Act-funded fuels management contracts, grants, and projects are identified and approved in the National Fire Plan Operations Reporting System and the program of work prior to distributing funds.

BIA Response: BIA concurred with the recommendation and stated it will use IFPRS to ensure that treatments and activities are accurately entered and approved at all organizational levels. BIA also said it will withhold regional funding until all IFPRS and legal documentation requirements are met. Additionally, BIA stated that acquisitions must go through BIA's fuels supplemental request process and be approved by both regional and national offices.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has developed and

implemented procedures to require that IIJA-funded fuels management contracts, grants, and projects are identified and approved in the system of record and POW before distributing funds.

14. Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

BIA Response: BIA concurred with the recommendation and stated it will use IFPRS to ensure that treatments and activities are accurately entered and approved at all organizational levels. BIA also said it will withhold regional funding until all IFPRS and legal documentation requirements are met. Additionally, BIA stated that acquisitions must go through BIA's fuels supplemental request process and be approved by both regional and national offices.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has developed and implemented procedures to require that IIJA-funded fuels management contracts, grants, and projects are identified and approved in the system of record and POW before distributing funds.

We recommend that BLM:

15. Develop and implement a standardized process to track Infrastructure Investment and Jobs Act funds that are not used as planned and require approval before moving unused funds to other projects.

BLM Response: BLM concurred with this recommendation and stated that it "developed and implemented an interim standardized process to track IIJA funds that are not used as planned" and that the process includes approval requirements before moving unused funds to other projects. BLM also said, "Within 90 days of the Department of the Interior's Office of Wildland Fire establishing a department-wide process, the BLM will update policy to be consistent."

BLM provided a December 31, 2025 target implementation date.

OIG Comment: Based on BLM's response, we consider this recommendation resolved. We will consider it implemented when BLM provides documentation showing that it has finalized and implemented its process to track IIJA funds that are not used as planned and require approval before moving unused funds to other projects.

We recommend that FWS:

16. Resolve the questioned costs of \$86,040.

FWS Response: FWS concurred with this recommendation and said that the masticator purchase that is the subject of this recommendation was recorded in IFPRS on February 16, 2025, with a note stating, "Masticator purchase to be used on future IIJA treatments at Cape May NWR, Blackwater NWR, Long Island NWR and other Mid-Atlantic zone projects. This equipment can also supplement Chincoteague NWR and Eastern Shore VA NWR." FWS also clarified that since 2022, the "Branch reviews and approves all heavy equipment purchase requests before a region can move forward with such a purchase." FWS further stated that it is adding direction to its "Service Fire Business Guide that requires all approved fuels funded expenditures to be reported within IFPRS."

FWS provided an April 30, 2025 target implementation date. In followup correspondence, FWS provided documentation that the masticator request was recorded and approved in IFPRS in February 2025.

OIG Comment: Based on FWS' response and subsequent communications, we consider this recommendation implemented.

17. Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

FWS Response: FWS concurred with this recommendation and stated, “The Branch of Fire Management has added new direction within the Service Fire Business Guide that requires all approved fuels funded expenditures to be reported within IFPRS.” According to FWS, “Branch of Fire Management staff will meet with each regional fuels specialist to review all IJA treatments before an agency approval is added in IFPRS,” and “IJA funding reporting and documentation will be part of each review.”

FWS provided a June 30, 2025 target implementation date. In followup correspondence, FWS provided the *Bipartisan Infrastructure Law Supplemental Guide to Fire Business Guide Updated: June 2025*, which included updated language stating, “All approved BIL funded expenditures will be reported in IFPRS as an activity or treatment. Approved equipment purchases must be reported in IFPRS.”

OIG Comment: Based on FWS’ response and subsequent communications, we consider this recommendation implemented.

We recommend that NPS:

18. Resolve the questioned costs of \$2,886.

NPS Response: NPS did not concur with this recommendation and stated that the \$2,886 cost for the NPS PWR WHIS FY23 Hazard Tree Removal Project approved on December 2, 2022, and completed on April 17, 2023, resulted from an unplanned vehicle rental needed due to a truck failure. The unforeseen expense was necessary to complete the project but could not have been anticipated in the original budget. NPS stated that fuels management projects often require adjustments due to unpredictable factors, and such flexibility aligns with DOI Wildland Fire Program Policy Memorandum No. 2023-03.

In followup correspondence, NPS provided a January 30, 2026 target implementation date.

OIG Comment: Based on NPS’ response and subsequent communications, we consider this recommendation unresolved. Our recommendation does not suggest that unplanned and emergency needs should not be addressed. However, even unforeseen expenditures still require approval and adequate support even if this information must be provided after the time of purchase. That is, we questioned these costs not because of NPS’ original budgeting or the unforeseen nature of the expense but because NPS did not provide us with the required approval and adequate support linking this expenditure to the appropriate project upon request. If the change had been recorded in NPFORS, it would have demonstrated that the receipt was recorded to the correct project. In this and other instances, we noted that NPS did not always follow its own processes. We will consider this recommendation resolved when NPS agrees to either provide proper documentation supporting the purchase or change the funding source for the purchase. We will consider it implemented when NPS provides adequate documentation supporting the purchase or documentation demonstrating that it made changes to the funding source.

19. Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

NPS Response: NPS did not concur with this recommendation and stated that DOI uses two primary systems for managing fuels programs, the Financial and Business Management System (FBMS) for financial and property management activities, and NFPORS for tracking fuels accomplishments, restoration and rehabilitation, and community assistance. Each system serves a distinct role, as outlined in the [DOI Wildland Fire Program Policy Memorandum No. 2023-003](#), which emphasizes using NFPORS for project planning and FBMS for budget execution and related functions. To ensure

accuracy and to avoid duplication, data should be recorded in the appropriate system. NPS stated it supports this approach and has recommended adopting a four-digit fire/fuel code, similar to suppression funding, to improve integration with FBMS.

In followup correspondence, NPS provided a January 30, 2026 target implementation date.

OIG Comment: Based on NPS' response and subsequent communications, we consider this recommendation unresolved. NPS' response does not address the intent of this recommendation—namely, to ensure that there is supporting documentation for all purchases and that costs are recorded in IFPRS. We note first that NPS' response focuses on the existence of two separate systems for managing its fuels program, but bureaus are, in fact, required to record changes to POWs in IFPRS as well as to record all treatment costs after completion. That is, in this instance, NPS was not following its own policy. Second, even though NPS has policies in place, there are no procedures in place for staff to follow for unplanned purchases. At the time of our audit, the Fire Management Officer told us special approval was not needed because the price of the rental equipment would not exceed the NFPORS cost estimate. However, pursuant to NPS' own requirements, proper documentation is still required to support the purchase. Finally, to track, evaluate, and monitor bureau fuels management program activities and to ensure expenditures comply with IIJA requirements, OWF stated it will use IFPRS to compare expenditures recorded in FBMS at both mid-year and end-year, verifying compliance with IIJA requirements and project objectives. Accordingly, it is important to have accurate information in the system to allow this process to occur effectively. We will consider this recommendation resolved when NPS develops a procedure to ensure that all fuels management purchases, activities and treatments are recorded in IFPRS and included in the POW, or NPS develops an alternate approach, such as training, to ensure staff follow established policies. We will consider it implemented when NPS provides documentation demonstrating that it has developed and implemented the procedure.

We recommend that the Office of Wildland Fire:

20. Develop and implement policies and procedures to track, evaluate, and monitor bureau fuels management program activities to ensure expenditures comply with the Infrastructure Investment and Jobs Act.

OWF Response: OWF concurred with this recommendation and stated it “will develop policies and procedures as part of the revision to DOI Wildland Fire Program Policy Memorandum No. 2023-003 to establish a framework for tracking, evaluating, and monitoring bureau fuels management program activities to ensure expenditures comply with IIJA requirements.” OWF also said that projects “will not be approved for IIJA funding unless all applicable IIJA requirements are met” and that “[o]nce approved projects begin implementation, OWF will use IFPRS to select specific activities for monitoring and evaluation.” In addition, OWF stated it “will compare expenditures recorded in the Financial and Business Management System (FBMS) to the selected, approved projects and associated activities at both mid-year and end-of-year to verify compliance with IIJA requirements and project objectives.”

OWF provided a September 30, 2025 target implementation date.

OIG Comment: Based on OWF's response, we consider this recommendation resolved. We will consider it implemented when OWF provides its policies and procedures to track, evaluate, and monitor bureau fuels management program activities to ensure expenditures comply with the IIJA.

We recommend that BIA:

21. Resolve the questioned costs of \$180,392.

BIA Response: BIA concurred with this recommendation and stated that it “will identify the Region(s) and locations involved and conduct a fiscal review of the charges in question, and that upon completion of the review, the BIA Central Office staff will notify the Regional Leadership of the review findings, followed with recommendation of further action(s) and request the Region develop a corrective action plan for the agency/tribe involved.”

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has completed its review and resolved the \$180,392 in questioned costs.

22. Develop and implement a process to ensure it documents and maintains adequate expense records to validate that expenditures are in compliance with the Infrastructure Investment and Jobs Act and DOI policy.

BIA Response: BIA concurred with the recommendation and stated it will use IFPRS to ensure that treatments and activities are accurately entered and approved at all organizational levels. BIA also said it will withhold regional funding until all IFPRS and legal documentation requirements are met. Additionally, BIA stated that acquisitions must go through BIA's fuels supplemental request process and be approved by both regional and national offices.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has developed and implemented a process to document and maintain adequate expense records to validate expenditures are in compliance with the IIJA and DOI policy.

23. Develop and implement a process to ensure it documents its justification and obtains management approval before transferring existing transactions to Infrastructure Investment and Jobs Act accounts.

BIA Response: BIA concurred with this recommendation and stated it will use IFPRS to ensure that treatments and activities are accurately entered and approved at all organizational levels. BIA said it will withhold regional funding until all IFPRS and legal documentation requirements are met. Additionally, BIA stated that acquisitions must go through BIA's fuels supplemental request process and be approved by both regional and national offices.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has developed and implemented a process to document its justification and obtain management approval before transferring existing transactions to IIJA accounts.

We recommend that BLM:

24. Resolve the questioned costs of \$168,939.

BLM Response: BLM concurred with this recommendation and stated it "will resolve questioned costs and provide appropriate documentation."

BLM provided a July 31, 2025 target implementation date.

OIG Comment: Based on BLM's response we consider this recommendation resolved. We will consider it implemented when BLM provides documentation showing it changed the project's funding source.

25. Develop policies and procedures to ensure all items purchased with Infrastructure Investment and Jobs Act funds have a documented nexus to the project or treatment for which the equipment was purchased and adhere to the requirements of the Act.

BLM Response: BLM concurred with this recommendation and stated that it "will develop a process for documenting a nexus between items purchased with IIJA funds and the use of that equipment on an

IIJA project or treatment consistent with IIJA Section 40803.” According to BLM, the policy “will also include a process for maintaining adequate documentation supporting IIJA expenditures.”

BLM provided a July 31, 2025 target implementation date.

OIG Comment: Based on BLM’s response, we consider this recommendation resolved. We will consider it implemented when BLM provides evidence that it developed a policy requiring that all items purchased with IIJA funds have a documented nexus to the project or treatment for which the equipment was purchased and adhere to the requirements of the Act.

26. Develop and implement a process to ensure it maintains all purchase records in accordance with BLM and DOI policies.

BLM Response: BLM did not concur with the recommendation and stated that DOI’s Wildland Fire Program Policy Memorandum No. 2022-006 did not provide explicit guidance on IIJA purchase records. BLM stated that OWF did not provide additional guidance or best practices for IIJA recordkeeping beyond setting budget and project codes. BLM acknowledged the requirement to distinguish IIJA from non-IIJA expenditures; however, it explained that it relied on existing internal policies and Federal regulations for recordkeeping in the absence of specific direction from OWF.

BLM highlighted its efforts to comply through established processes, such as using FBMS and training procurement staff on relevant acquisition and retention policies, including DOI’s electronic records policy, DOI-AAAP No. 0045. BLM also stated it ensured compliance with DOI’s purchase card program policy, DOI-AAAP No. 0156, including distributing guidance and conducting annual internal control testing aligned with Federal requirements like the Federal Managers’ Financial Integrity Act and Office of Management and Budget Circular A-123.

OIG Comment: Based on BLM’s response, we consider this recommendation unresolved. The recommendation is related to our finding that BLM used IIJA funds on fuels management projects that were incorrectly coded and that it could not provide adequate supporting documentation or equipment activity logs to demonstrate purchases were used for IIJA fuels management projects. As stated previously, DOI Wildland Fire Program Policy Memorandum No. 2022-006 states, “The [IIJA] funds may not be used to augment or reimburse accounts receiving resources through the annual appropriations process (e.g., fixed costs, travel, supplies, contractual services, salaries and benefits of permanent federal employees) unless a clear link to [IIJA] projects and programs is established that will withstand the scrutiny of an auditor.” Despite these policies, we still found issues with supporting documentation. We will consider this recommendation resolved when BLM develops either a process to ensure it maintains all purchase records in accordance with BLM and DOI policies or implements an alternate approach that meets the intent of the recommendation. We will consider it implemented when BLM provides documentation demonstrating that it has developed and implemented the process.

We recommend that NPS:

27. Resolve the questioned costs of \$235,450.

NPS Response: NPS concurred with this recommendation and stated “\$39,635 [was] reallocated and \$195,815 remained after validation of accuracy to IIFR.” In followup correspondence, NPS provided support showing that it had reallocated \$39,635 to non-IIJA funding and provided a January 30, 2026 target implementation date.

OIG Comment: Based on NPS’ response and subsequent communications, we consider this recommendation resolved. We will consider it implemented when NPS provides support that it corrected the funding source for the project in keeping with its response and provides the required labor reports and supporting documentation to support the \$195,815 of overtime labor charges.

28. Develop and implement a process to ensure it maintains labor reports that adequately identify project work to support Infrastructure Investment and Jobs Act labor charges.

NPS Response: NPS concurred with this recommendation and stated, “Beginning in fiscal year 2025, the National Wildland Fire Budget Analyst reviews all IIJA expenses monthly for accuracy, utilizing the expenditure and labor reports from the Financial and Business Management System (FBMS).” NPS further stated, “Discrepancies identified during the review process are documented and provided to regional budget analysts, who work with responsible parties to take corrective actions as needed.” NPS added that “oversight and management of IIJA funding and expenditures are reviewed collaboratively each month with both regional budget analysts and relevant advisory teams to maintain accuracy, compliance, and efficiency.” In followup correspondence, NPS provided support demonstrating that it now conducts monthly reviews of IIJA-related labor charges and resolves identified discrepancies.

OIG Comment: Based on NPS’ response and subsequent communications, we consider this recommendation implemented.

29. Develop and implement a process to ensure post-burn reports include costs for all prescribed fires as required by NPS policy.

NPS Response: NPS concurred with this recommendation and stated:

NPS policy (RM-18, CH. 7, 5.5) recommends Post-Burn Report contents to be maintained at individual park project files. In addition to PMS-484 Project File required elements, the list contains items to consider when preparing this report, including costs for all phases (planning, preparation, implementation, and evaluation).

Similarly, NWCG PMS-484 page 30 states, “*Depending on the scope and complexity of the prescribed fire, optional information, or further documentation (or both) that may be included in the project file include: ...Costs*”.

NPS adheres to the use of FBMS as the authoritative system of record for fuels management program cost tracking (see response to Recommendation #19). The FBMS is the system of record for all financial expenses. FBMS and the NPS do not utilize activity-based cost accounting. RM18 will be updated to reflect requirements for the post burn report.

In followup correspondence, NPS provided a revised target implementation date of January 30, 2026.

OIG Comment: Based on NPS’ response and subsequent communications, we consider this recommendation unresolved. Although NPS stated that it concurred, NPS’ response does not address the intent of this recommendation. Because NPS changed how it accumulates costs for IIJA-funded projects, it is no longer in compliance with its existing policies requiring it to report prescribed fire costs in the post-burn report. Specifically, NPS accumulates costs under treatment per park for IIJA-funded projects, instead of by project as it does for projects funded by annual appropriations. Because prescribed fire costs are combined under a single treatment type, NPS cannot identify specific project expenses as required. NPS *Reference Manual #18* states that a post-burn fire report should be completed within 10 days of the burn being declared out and include the costs for all phases of the prescribed fire. NWCG PMS-484, “Element 6: Funding,” states, “Identify the funding source(s) and estimated cost(s) of the prescribed fire. Itemize by phase if desired. If there is an expectation (agency or local policy) that the Prescribed Fire Burn Boss needs to track implementation costs in the Prescribed Fire Plan, identify the process for tracking and expenditures for project expenses.” Additionally, PMS-484-1, “NWCG Prescribed Fire Plan Template,” states, “Fill out Elements 4 through 21 based on the guidance provided in the *Interagency Prescribed Fire Planning and Implementation Procedures Guide*, PMS 484.” Although NPS stated that it would update RM18 to reflect requirements for the post-burn report, this change by itself would not address the underlying need to track prescribed fire overtime labor by individual project.

We will consider this recommendation resolved when NPS agrees to implement a process to ensure IIJA post-burn reports include costs for all prescribed fires as required by NPS policy and that the costs for IIJA-funded projects are separately identified. We will consider it implemented when NPS provides documentation showing that it has developed and implemented a process.

30. Develop and implement a process to ensure only eligible employees' expenses are funded with Infrastructure Investment and Jobs Act funds.

NPS Response: NPS concurred with this recommendation and stated, "The NPS, Chief of Wildland Fire issued to the Regional Fire Management Officers the National Park Service Fuels Management Program Planning and Reporting Requirements on September 12, 2024, providing national intent and direction for fuels management program planning, reporting and financial requirements." NPS also referred back to its response to Recommendation 28. In followup correspondence, NPS provided support demonstrating that it now conducts monthly reviews of IIJA-related labor expenses and resolves identified discrepancies.

OIG Comment: Based on NPS' response and subsequent communications, we consider this recommendation implemented.

We recommend that the Office of Wildland Fire:

31. Develop and implement a process to ensure that all wildland fire bureaus annually review and update all fire management plans as required.

OWF Response: OWF concurred with this recommendation and stated it "will revise DOI Wildland Fire Program PM No. 2014-005: *Fire Management Plans* to require annual reviews, as well as updates as necessary." OWF also said, "Bureaus will be required to document these reviews and associated updates, and OWF will conduct a bi-annual assessment of FMPs associated with the selected fuels program projects from # 20 to ensure completion."

OWF provided a September 30, 2025 target implementation date.

OIG Comment: Based on OWF's response, we consider this recommendation resolved. We will consider it implemented when OWF provides the revised policy memorandum demonstrating that it has developed and implemented a process to ensure that all wildland fire bureaus annually review and update all fire management plans as required.

We recommend that BIA:

32. Review and update fire management plans at the Lower Brule Agency, South Dakota; Nez Perce Tribe, Idaho; Southern California Agency; Hualapai Tribe, Arizona; Crow Agency, Montana; Confederated Tribes of Warm Springs Reservation, Oregon; Northern Cheyenne Agency, Montana; Southern Ute Tribe, Colorado; and Eastern Oklahoma Region.

BIA Response: BIA concurred with this recommendation and acknowledged that some of its FMPs are "aging." According to BIA, "90 IAM 3 states fire management plans are non-expiring and will remain in effect until a new plan is approved." BIA said it "is planning to move FMPs from the historical paper versions into a digital format as soon as possible," and it will review and update the current policy related to FMPs as appropriate to ensure FMPs are up to date and reviewed as needed.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA's response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has reviewed each of the FMPs and updated them as necessary.

33. Develop and implement a process to ensure it reviews and updates all fire management plans.

BIA Response: BIA concurred with this recommendation and stated it “is planning to move FMPs from the historical paper versions into a digital format as soon as possible.” According to BIA, it will review and update the current policy related to FMPs as appropriate to ensure FMPs are up to date and reviewed as needed and will develop specific BIA guidance to formalize it. BIA added that regional reviews will include this item within the review checklists.

BIA provided a December 30, 2025 target implementation date.

OIG Comment: Based on BIA’s response, we consider this recommendation resolved. We will consider it implemented when BIA provides documentation demonstrating that it has developed and implemented a process to ensure it reviews and updates all FMPs.

We recommend that FWS:

34. Require the Cape May National Wildlife Refuge and the Kern National Wildlife Refuge Complex to complete and document the annual fire management plan update checklist to determine if the plan needs maintenance or a full update.

FWS Response: FWS concurred with this recommendation and stated that it has implemented it. According to its response, “The Service National Fire Planning team has taken several actions on the annual fire management plan update checklist process.” FWS said that it standardized its FMP review process by adopting a national review and amendment template and updating its handbook to require its use. It also stated that it collected regional review data to assess consistency and has begun developing a national data structure to improve uniformity and visibility across regions. In addition, FWS said, “Cape May National Wildlife Refuge and Kern National Wildlife Complex are current with their Fire Management Plan review and updates.” In followup correspondence, FWS provided the Cape May National Wildlife Refuge and the Kern National Wildlife Refuge Complex annual FMP update checklists.

OIG Comment: Based on FWS’ response and subsequent communications, we consider this recommendation implemented.

Appendix 1: Scope and Methodology

Scope

We audited the U.S Department of the Interior's (DOI's) Office of Wildland Fire (OWF), which oversees the fuels management programs for DOI's four bureaus with wildland firefighting duties: the Bureau of Indian Affairs (BIA), Bureau of Land Management (BLM), U.S. Fish and Wildlife Service (FWS), and National Park Service (NPS). Our scope was limited to the Infrastructure Investment and Jobs Act (IIJA) fuels management funds expended from November 15, 2021, to July 6, 2023.

Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We assessed whether internal control was significant to the audit objectives. We determined that OWF, BIA, BLM, FWS, and NPS control activities and the following related principles were significant to the audit objectives:

- The oversight body should oversee the entity's internal control system. The oversight body responsibilities also include standards for compliance.
- Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
- Prior audit reports have identified instances of fraud.
- Management should design control activities to achieve objectives and respond to risks.
- Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
- Management should implement control activities through policies.
- Management should use quality information to achieve the entity's objectives.
- Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.

We tested the operation and reliability of internal controls over activities related to our audit objectives. Our tests and procedures included:

- Gathering background information on OWF, BIA, BLM, FWS, and NPS' work and missions.
- Interviewing officials, including OWF, BIA, BLM, FWS, and NPS management and staff.
- Reviewing evidence that supports contracts, grants, and fuels management expenditures and testing a sample to determine whether the costs were adequately supported.
- Conducting site visits (see Appendix 2).

We found deficiencies in internal controls resulting in our findings of insufficient OWF oversight, missing documentation demonstrating IIJA fuels management prioritization, use of IIJA funds without proper approval, inadequate supporting documentation for IIJA expenditures, and outdated fire management plans.

We relied on computer-generated data from the Financial and Business Management System from November 15, 2021, to July 6, 2023. We assessed the sufficiency and appropriateness of computer-processed information for our engagement. We found our data to be reliable for the purposes of our project.

Based on the results of our initial assessments, we assigned a level of risk and selected a judgmental sample of transactions for testing. We used auditor judgment and considered risk levels relative to other audit work performed to determine the degree of testing performed in each area. Our sample selections were not generated using statistical sampling, and therefore we did not project the results of our tests to the total population of transactions.

We stratified our sample frame into two sections:

- **Sampling Frame 1:** The universe consisted of contracts and grants awarded for IIJA fuels management projects. There were 288 contracts and grants valued at \$38,591,007. First, we judgmentally selected five States (Arizona, California, Colorado, Idaho, and Oregon) with the highest amount of IIJA funds obligated by the bureaus. We then judgmentally selected 5 contracts or grants from each bureau (BIA, BLM, FWS, and NPS) for a total of 20 contracts or grants valued at \$9,997,163. We reviewed these contracts and grants to determine:
 - How project prioritization and selection was performed.
 - How OWF and bureaus monitored the use and impact of IIJA funds.
 - Whether work completed was allowable and in accordance with the IIJA and other DOI and bureau policies and procedures.
- **Sampling Frame 2:** The universe consisted of fuels management IIJA expenditures that included OWF, BIA, BLM, FWS, and NPS. There were 129 expenditure categories valued at \$33,195,176. We judgmentally selected 13 expenditure categories totaling \$8,062,315 and reviewed 88 expenditures valued at \$2,199,648 to determine compliance with the IIJA and other relevant DOI and bureau policies and procedures.

Appendix 2: Sites Visited

Office of Wildland Fire	National Interagency Fire Center, Boise, ID
Bureau of Land Management	Lakeview Interagency Office, Lakeview, OR Picture Rock and North Warner, OR
U.S. Fish and Wildlife Service	Rocky Mountain Arsenal National Wildlife Refuge, Commerce City, CO Hart Mountain National Antelope Refuge, Lakeview, OR
National Park Service	Crater Lake National Park, Crater Lake, OR

Appendix 3: Monetary Impact

Bureau	Questioned Costs		Total
	Unallowable	Unsupported	
Bureau of Indian Affairs	\$794,285	\$144,730	\$939,015
Bureau of Land Management	\$19,837	\$149,102	\$168,939
U.S. Fish and Wildlife Service	\$426,040	—	\$426,040
National Park Service	\$34,351	\$203,985	\$238,336
Totals	\$1,274,513	\$497,817	\$1,772,330

Appendix 4: Responses to Draft Report

The responses to our draft report follow on page 45.



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

To: Kathleen Sedney
Assistant Inspector General for Audits, Inspections, and Evaluations

From: Joseph Majewski
Acting Director, Office of Wildland Fire

Subject: Response of Department of the Interior, to Office of Inspector General Draft Report No. 2023-CR-009, *Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management*

JOSEPH
MAJEWSKI

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JOSEPH MAJEWSKI
Date: 2025.05.01
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In March 2025, the Department of the Interior (DOI) Office of Inspector General (OIG) issued Draft Audit Report No. 2023-CR-009, *Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management*. The OIG report issued a total of 34 recommendations for DOI's Office of Wildland Fire (OWF) and Wildland Fire Management (WFM) bureaus to improve the management and oversight of fuels management Infrastructure Investment and Jobs Act (IIJA) funds.

The OIG made seven specific recommendations directed at OWF. OWF concurs with all recommendations. This letter includes OWF's response to the draft audit report with plans and target implementation dates to address each OIG recommendation. OWF will revise DOI Wildland Fire Program Policy Memorandum (PM) No. 2023-003: *Department of the Interior's (DOI) Fuels Management (FM) Program Planning and Reporting Requirements* and DOI Wildland Fire Program PM No. 2014-005: *Fire Management Plans* to reflect the policy changes in response to the OIG's recommendations. These recommendations were coordinated with OWF leadership, the OWF Fuels and Post-Fire Specialist and Fire Management & Program Evaluation Specialist, the IIJA-WFM Program Manager, WFM bureau Fire Directors and the Interior Fire Executive Council.

The OIG recommends that OWF^a:

1. Develop and implement guidance on how bureaus should prioritize and document the justification used to determine which fuels management projects are eligible for IIJA funding.

^a The list of responses to OIG recommendations uses the item numbers of the recommendations directed to OWF.

OWF Response: OWF concurs with the recommendation. OWF will revise DOI Wildland Fire Program PM No. 2023-003 to include requirements on how to prioritize projects utilizing IJA funding in line with IJA requirements. OWF is developing a national level risk assessment with information needed to identify IJA target areas at a national level. Using this information, will facilitate OWFs ability to document which fuels management projects are eligible for IJA funding. WFM bureaus may also produce documentation from a bureau, regional, or local assessment to supplement the national assessment. If an additional assessment at a finer scale demonstrates that a project meets IJA specifications, then OWF will review and approve it.

Target implementation date: September 30, 2025

2. Require bureaus to document how they prioritize funding for IJA fuels management projects in accordance with the Act.

OWF Response: OWF concurs with the recommendation. OWF will include a requirement in the revision of DOI Wildland Fire Program PM No. 2023-003 that bureaus to document how they prioritize funding for IJA and will ensure it aligns with IJA's provisions and requirements. OWF will require bureaus to document their prioritization process and will review this as part of the annual program of work review process. OWF will ensure the availability of the DOI national level risk assessment referred to in the response to recommendation #1 and require its reference as a key tool in the bureau prioritization process.

Target implementation date: September 30, 2025

3. Develop and implement a process to review each bureau's prioritization process and project selection justification to ensure fuels management projects meet IJA requirements.

OWF Response: OWF concurs with the recommendation. OWF is meeting with each bureau to review the methodology behind their identification of priority acres. OWF will supplement this by meeting with each bureau again and further narrowing the focus of the review to IJA funded projects. OWF will review each bureau's prioritization process and approach to project selection for FY26 as part of the approval process for programs of work to ensure project selection justification ensures projects meet IJA requirements.

Target implementation date: September 30, 2025

5. Develop and implement a mechanism to monitor bureau IJA-funded projects' progress and impact and update its reporting accordingly.

OWF Response: OWF concurs with the recommendation. OWF will develop internal control improvements and processes to ensure additional oversight and compliance with IJA objectives for fuels management. Specifically, OWF will develop a process to monitor IJA-funded projects twice annually for reporting purposes. OWF has already started collecting

data within the new Interior Fuels and Post Fire Reporting System (IFPRS) reporting system on project “durability”/ effectiveness duration to support assessments of project impact. OWF specifically intends to monitor the number of priority treatments, how many are accomplished and length of project effectiveness duration based on treatment types. This information, in connection with data already be collected and reported on in the Interagency Fuel Treatment Decision Support System (IFTDSS) with the Fuel Treatment Effectiveness Monitoring (FTEM) module will support assessments on impact. OWF notes that real-time progressive monitoring information about fuels management project status is not currently functional at a national scale within IFPRS but is identified as an element for future incorporation.

Target implementation date: September 30, 2025

10. Develop and implement an oversight mechanism to ensure bureau fuels management program activities are tracked and evaluated to comply with IJA requirements.

OWF Response: OWF concurs with the recommendation. OWF will develop a process within the revised policy to ensure program activities are tracked and evaluated to comply with IJA requirements at least twice annually at both the mid-year and end of year fuels monitoring engagements. To expedite funding and project execution OWF envisions approving additional projects at the beginning of FY 2026 to establish a list of additional projects that can be funded by bureaus if funding becomes available if a previously approved project requires less funding than originally planned.

Target implementation date: September 30, 2025

20. Develop and implement policies and procedures to track, evaluate, and monitor bureau fuels management program activities to ensure expenditures comply with IJA.

OWF Response: OWF concurs with the recommendation and will develop policies and procedures as part of the revision to DOI Wildland Fire Program Policy Memorandum No. 2023-003 to establish a framework for tracking, evaluating, and monitoring bureau fuels management program activities to ensure expenditures comply with IJA requirements. Projects will not be approved for IJA funding unless all applicable IJA requirements are met. Once approved projects begin implementation, OWF will use IFPRS to select specific activities for monitoring and evaluation. In addition, OWF will compare expenditures recorded in the Financial and Business Management System (FBMS) to the selected, approved projects and associated activities at both mid-year and end-of-year to verify compliance with IJA requirements and project objectives.

Target implementation date: September 30, 2025

31. Develop and implement a process to ensure that all wildland fire bureaus annually review and update all fire management plans as required.

OWF Response: OWF concurs with the recommendation and will revise DOI Wildland Fire Program PM No. 2014-005: *Fire Management Plans* to require annual reviews, as well as

updates as necessary. Bureaus will be required to document these reviews and associated updates, and OWF will conduct a bi-annual assessment of FMPs associated with the selected fuels program projects from # 20 to ensure completion.

Target implementation date: September 30, 2025

If you have any questions, please feel free to contact Joe Majewski, Acting Director Office of Wildland Fire, at 208-860-3989, joseph_majewski@ios.doi.gov.



United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240



May 6, 2025

In Reply Refer To:
FWS/MA/PERMA/RM/ 082526

Ms. Kathleen Sedney
Assistant Inspector General for Audits, Inspections, and Evaluations
U.S. Department of the Interior
Office of the Inspector General
1849 C Street, NW, MS 4428
Washington, DC 20240

Dear Ms. Sedney,

Thank you for the opportunity to comment on and respond to the draft Report *Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management*, (Report No. 2023-CR-009). Resolving audit issues continues to be an agency priority, and the Service values the opportunity to improve.

The Service's responses to the recommendations in the draft report and the Service's planned actions to address the recommendations are listed below. If you require additional information, please contact Mr. Keenan Delawder at keenan_delawder@fws.gov.

Recommendation 4: Resolve the Hart Mountain National Antelope Refuge questioned costs of \$340,000.

Response: The Service concurs with this recommendation and has planned the following corrective actions:

The Branch of Fire Management and the Office of Wildland Fire did not provide timely and accurate direction about the specific location information mandated when utilizing Infrastructure Investment and Jobs Act (IIJA) funds. The Branch of Fire Management developed better direction, strengthened the Fuels Management Allocation and Accountability System (FAAS) associated with treatment locations, and is developing monitoring protocols to ensure IIJA funding is being allocated to treatments that meet IIJA location requirements.

- As stated within the corrective action in recommendation #8, the Service added additional treatment location guidance within their 2025 IIJA allocation memo (BFM2025005). This guidance will be included in all future IIJA allocation memos. Corrective action completed on March 3, 2025.
- FAAS has increased the percentage of treatments that must be located within hazard zones from 50% to 70% for all fuels funding sources. Corrective action completed on November 7, 2023
- FAAS included IIJA treatments for all FAAS elements starting in FY2025, including locations within hazard zones and located within high/very-high hazard risk locations. Corrective action completed in January 2025.

- Branch of Fire Management staff will meet with each regional fuels specialist to review all IIA treatments before an agency approval is added in Interior Fuels and Post-fire Reporting System (IFPRS). If treatments do not meet IIA requirements, the IIA funding will need to be reallocated to treatments that do meet IIA requirements. This same review will also apply to substitutions that may take place throughout the fiscal year. A plan for this corrective action is to be completed by June 1, 2025.

Responsible Official: Chief, National Wildlife Refuge System

Target Date: June 1, 2025

Recommendation 8: Follow up and document that Region 1 and Region 8 addressed Fuels Management Allocation and Accountability System weaknesses and place fuels treatments in high hazard risk areas in accordance with the Infrastructure Investment and Jobs Act.

Response: The Service concurs with this recommendation and has planned the following corrective actions:

The Service added additional treatment location guidance within the Service's 2025 IIA allocation memo (BFM2025005). This guidance will be included in all future IIA allocation memos. The high hazard risk guidance includes:

- To best achieve the intent of Congress as communicated in the IIA for wildfire risk reduction, areas within refuges should be prioritized for treatment, and then treatments completed at a level necessary to minimize the consequence from wildfire to surrounding at risk communities. IIA fuels funded treatments shall be in areas:

- Documented as having very high wildfire potential identified utilizing:
 - National Hazard or Risk Assessment; Regional Hazard or Risk Assessment; or Local Risk Assessment (ensuring documentation of values, wildfire probability, wildfire hazard).

OR

- That were previously highest-hazard/risk areas where maintenance is necessary (example: a WUI area previously treated that would revert to a high-hazard/risk area without maintenance).

OR

- Adjacent to a highest hazard/risk area, as identified above, where actions would provide better fire protection of a value than treating the higher hazard/risk area.
 - A WUI area with high fire probability, but lower hazard, where that treatment is determined to provide significant protection.
 - An analysis has been completed to understand where Potential Control Locations (PCL) should be located, and the action is part of creating those.
 - The highest hazard/risk area is not under DOI jurisdiction, but the adjacent area is.

OR

- Local fire management expertise considers the area to be at very high wildfire hazard potential. A narrative within IFPRS is necessary to explain why this specific treatment area is considered by local expertise to have very high wildfire hazard potential.

And

- Classified as wildland-urban interface or public drinking water source areas.

And

- Improve the Fire Regime Condition Class (FRCC) in those areas.

Corrective actions were completed with approval and distribution of memo BFM2025005, March 3, 2025. FAAS corrective actions were completed in January 2025

Responsible Official: Chief, National Wildlife Refuge System

Target Date: All actions completed: March 3, 2025 and January 2025

Recommendation 16: Resolve the questioned costs of \$86,040

Response: The Service concurs with this recommendation and has planned or completed the following corrective actions:

- A masticator purchased for \$86,040 was recorded in IFPRS as a program management activity on February 16, 2025. IFPRS Name: NJCMR-BIL-FY23-MX-Fuels Reduction. IFPRS ID: 10712. Department approval date: 2/18/2025. IFPRS Notes: Masticator purchase to be used on future IJA treatments at Cape May NWR, Blackwater NWR, Long Island NWR and other Mid-Atlantic zone projects. This equipment can also supplement Chincoteague NWR and Eastern Shore VA NWR. Corrective action completed on February 18, 2025.
- The Branch reviews and approves all heavy equipment purchase requests before a region can move forward with such a purchase. This process has been a Service IJA business rule since 2022.
- The Branch is adding additional direction within the Service Fire Business Guide that requires all approved fuels funded expenditures to be reported within IFPRS. Using IFPRS is consistent with DOI guidance as the referenced National Fire Plan Operations and Reporting System (NFPORS) is no longer in use. The corrective action will be completed by April 30, 2025.

Responsible Official: Chief, National Wildlife Refuge System

Target Date: April 30, 2025

Recommendation 17: Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

Response: The Service concurs with this recommendation and has planned or completed the following corrective actions:

- The Branch of Fire Management has added new direction within the Service Fire Business Guide that requires all approved fuels funded expenditures to be reported within IFPRS. Using IFPRS is consistent with DOI guidance as NFPORS is no longer in use.
- Branch of Fire Management staff will meet with each regional fuels specialist to review all IJA treatments before an agency approval is added in IFPRS. IJA funding reporting and documentation will be part of each review. This same review will also apply to substitutions or new purchases that may take place throughout the fiscal year.

Responsible Official: Chief, National Wildlife Refuge System

Target Date: June 30, 2025

Recommendation 34: Require the Cape May National Wildlife Refuge and the Kern National Wildlife Refuge Complex to complete and document the annual fire management plan update checklist to determine if the plan needs maintenance or a full update.

Response: The Service concurs with this recommendation and has planned or completed the following corrective actions:

- The Service National Fire Planning team has taken several actions on the annual fire management plan update checklist process:
 - Adopted a national Fire Management Plan Annual Review and Amendment Template to standardize the annual review process.
 - Updated the FWS Fire Management Handbook to require use of the Fire Management Plan Annual Review and Amendment Template as a national minimum standard.
 - Collected annual review status spreadsheets from each region to understand similarities and differences in regional approaches and data structures for managing the review process.
 - Begun work to build a national review status data structure that will bring consistency/visibility nationally

Cape May National Wildlife Refuge and Kern National Wildlife Complex are current with their Fire Management Plan review and updates. Corrective actions were completed by May 15, 2024.

Responsible Official: Chief, National Wildlife Refuge System

Target Date: All actions completed.

Sincerely,



Paul Souza

Regional Director, Region 8

Exercising the Delegated Authority of the Director
U.S. Fish and Wildlife Service



United States Department of the Interior



BUREAU OF INDIAN AFFAIRS

Washington, DC 20240

April 23, 2025

Memorandum

To: Assistant Inspector General for Audits, Inspections, and Evaluations, Office
Inspector General

From: Director, Bureau of Indian Affairs   Digitally signed by BRYAN
MERCIER
Date: 2025.04.23 13:09:11
-04'00'

Subject: Management Response to Recommendations in Draft Report (No. 2023-CR-009)
Improvements Needed in the U.S. Department of the Interior's Management and
Oversight of Infrastructure Investment and Jobs Act Funding for Fuels
Management

The Bureau of Indian Affairs (BIA) appreciates the opportunity to comment on the U.S. Department of the Interior Office of Inspector General's (OIG) Draft Audit Report – Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management.

This memorandum transmits the BIA response to each of the audit recommendations, plans for corrective actions, and documentation of corrective actions taken thus far. BIA management is committed to improving the oversight, prioritization, monitoring and documentation of the use of funds from the Infrastructure Investment and Jobs Act (IIJA).

If you have any questions or need assistance with this matter, please contact, J “Mark” Jackson, Director, Fuels Management at (208) 387-5371 or at james.jackson@bia.gov.

Attachment: Bureau of Indian Affairs Responses OIG Assignment No. 2023-CR-09, Updated March 28, 2025

cc: Trina Locke, Directorate, Environment and Natural Resources, Office Trust
Services
Joseph Majewski, Acting Director, Office of Wildland Fire



United States Department of the Interior

BUREAU OF INDIAN AFFAIRS

Washington, DC 20240

March 28, 2025

Memorandum

To: Kathleen Sedney
Assistant Inspector General for Audits, Inspections, and Evaluations

From: Bryan Mercier
Director, Bureau of Indian Affairs

Subject: Management Response to Recommendations in Draft Report (No. 2023-CR-009)
Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management

The Bureau of Indian Affairs (BIA) appreciates the opportunity to comment on the U.S. Department of the Interior Office of Inspector General's (OIG) Draft Audit Report – Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management.

This memorandum transmits the BIA management's response to each of the audit recommendations, plans for corrective actions, and documentation of corrective actions taken thus far. BIA management is committed to improving the oversight, prioritization, monitoring and documentation of the use of funds from the Infrastructure Investment and Jobs Act (IIJA). Our responses are listed below:

Recommendation 6: Develop and implement a process to ensure it monitors and reports on the progress of all Infrastructure Investment and Jobs Act-funded projects in accordance with BIA policy and Federal regulations.

Actions Planned: BIA management concurs with the recommendation. BIA will take action to improve on the process of evaluating proposed treatments and activities utilizing the Department of Interior's (DOI) newly established system of record, the Interior Fuels and Post Fire Reporting System (IFPRS). When programs of work are developed via IFPRS now, before the final programs of work can be certified, each proposed treatment and activity must be approved at a regional level by review of the Regional Fuels Manager as well as the same by a member of the National Fuels staff. The National fuels staff will render final approval after executing a review of proposed treatments, to be implemented with IIJA Fuels funding, to ensure they meet IIJA requirements. The BIA will establish enhanced approval and tracking techniques and strategies to ensure proposed expenditures are within the scope and meet the requirements to utilize IIJA fuels funding.

Responsible Party: OWF/BIA

Action Taken: Numerous changes in the program of work tracking have evolved since the OIG audit. The biggest change being that the National Fire Plan Operations Reporting System has been retired as DOI's system of record for all planned and accomplished fuels work and has been replaced by the Interior Fuels and Post Fire Reporting System (IFPRS). IFPRS has significantly more features available, which BIA has utilized to maintain oversight and accountability of fuels allocations and their corresponding programs of work. Treatments and Activities, inclusive of contracts and grants, are being entered and approved through the local and regional levels in IFPRS and are subjected to a national office review to ensure they meet IIA requirements before rendering Bureau approval to establish the BIA's current fiscal year programs of work. Additionally, the BIA has developed an online system that allows users to submit proposals for fuels acquisitions so that they may provide justification and specified monitoring measures to be implemented if the acquisition is approved. Those requests are automated online to be delivered to the Regional Fuels Manager for review and/or modification and if approved, the request will then route to the National Fuels Office for a final review and approval. All requests are automated to populate in a Microsoft SharePoint database so there is a full record of the proposal, the approval process and the final determination. In addition, the database also tracks the proposals to ensure they have met requirements to be entered and approved in a program of work in the IFPRS system. This database also enables managers to know the status of funded requests and the ability to monitor the approval process. Please reference List of Attachments for illustrations of IFPRS data entry screens and BIA Supplemental request submission item and database for tracking and approval of all acquisition requests.

Target Date: December 30, 2025

Recommendation 11: Resolve the Confederated Tribes of Warm Springs Reservation of Oregon questioned costs of \$653,023.

Actions Planned: BIA management concurs with the recommendation. BIA designed and implemented procedures to improve project tracking, from IFPRS to Supplementals through funding projects. 90 IAM Chapter 4 Standards #2 – FMP priorities will be based on a landscape level Tribally influenced risk-based assessment, and #4 – FMP projects will be strategically designed to connect past, current and future projects, wildland fire, and active management resource work.

Responsible Party: BIA

Action Taken: Staff from Warm Springs Tribe on 03/07/2022 entered LiDAR project into NFPORS, on 09/22/2022 the project was approved by the Northwest Region (in anticipation for the FY23 Preliminary Program of Work (PPOW). OWF pulled the FY23 IIA Final Program of Work (FPOW) on or about 12/07/22. An email was received from the Northwest Regional Office on 03/30/2023 submitting a proposal for the LiDAR project as a contract, where a Supplemental request was thought to be optional, thus not submitted with the proposal. NIFC approved the proposal and funded the LiDAR project on 04/25/2023. Approval was based on the Wildfire Hazard Potential map developed by the Forest Service. BIA nationally prioritized (by the total number of High or Very High acres) all Agencies (Warm Springs was number 7) and had previously funded 5 Agencies that requested LiDAR.

Target Date: December 30, 2025

Recommendation 12: Resolve the Southern Ute Indian Reservation in Colorado questioned costs of \$105,600.

Actions Planned: BIA management concurs with the recommendation. BIA Branch of Wildland Fire Management, Division of Fuels Management will request the itemized list of expenditures from the Southwest Region and will research the \$105,600 in questioned costs to verify their compliance with IIA requirements and, if necessary, take actions to resolve them. BIA has communicated with the OWF on enhancing IFPRS data entries that will provide improved tracking of Regional and field units decision support information.

Responsible Party: OWF/BIA

Action Taken: Numerous changes in program of work tracking have evolved since the OIG audit. The biggest change being that National Fire Plan Operations Reporting System has been retired as DOI's system of record for all planned and accomplished fuels work and has been replaced by the Interior Fuels and Post Fire Reporting System (IFPRS) which has significantly more features available which BIA has utilized to maintain oversight and accountability of fuels allocations and their corresponding programs of work. Treatments and Activities, inclusive of contracts and grants, are being entered and approved through the local and regional levels in IFPRS are subjected to a national office review to ensure they meet IIA requirements before rendering Bureau approval to establish the BIA's current fiscal year programs of work.

Target Date: December 30, 2025

Recommendation 13: Develop and implement procedures to require that Infrastructure Investment and Jobs Act-funded fuels management contracts, grants, and projects are identified and approved in the National Fire Plan Operations Reporting System and the program of work prior to distributing funds.

Actions Planned: BIA management concurs with the recommendation. BIA will utilize the new system of record, the Interior Fuels and Post Fire Reporting System (IFPRS), to ensure Treatments and Activities are properly entered and approved at the local, regional and through the Bureau levels to validate the establishment of current fiscal year's final programs of work. BIA will not allocate funding to Regions until all IFPRS requirements have been fulfilled and a review of IIA funded Treatments and Activities have documentation to validate requirements of the law have been met. Acquisitions must be submitted for consideration by using the BIA's fuels supplemental request process and approved by both the Regional and National Offices.

Responsible Party: OWF/BIA

Action Taken: Numerous changes in program of work tracking have evolved since the OIG audit. The biggest change being that National Fire Plan Operations Reporting System has been retired as DOI's system of record for all planned and accomplished fuels work and has been replaced by the Interior Fuels and Post Fire Reporting System (IFPRS) which has significantly more features available which BIA has utilized to maintain oversight and accountability of fuels allocations and their corresponding programs of work. Treatments and Activities, inclusive of contracts and grants,

are being entered and approved through the local and regional levels in IFPRS are subjected to a national office review to ensure they meet IJA requirements before sending Bureau approval to establish the BIA's current fiscal year programs of work.

Target Date: December 30, 2025

Recommendation 14: Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

Actions Planned: BIA management concurs with the recommendation. BIA will utilize the new system of record, the Interior Fuels and Post Fire Reporting System (IFPRS), to ensure Treatments and Activities are properly entered and approved at the local, regional and through the Bureau levels to validate the establishment of current fiscal year's final programs of work. BIA will not allocate funding to Regions until all IFPRS requirements have been fulfilled and a review of IJA funded Treatments and Activities have documentation to validate requirements of the law have been met. Acquisitions must be submitted for consideration by using the BIA's fuels supplemental request process and approved by both the Regional and National Offices.

Responsible Party: OWF/BIA

Action Taken: Numerous changes in program of work tracking have evolved since the OIG audit. The biggest change being that National Fire Plan Operations Reporting System has been retired as DOI's system of record for all planned and accomplished fuels work and has been replaced by the Interior Fuels and Post Fire Reporting System (IFPRS) which has significantly more features available which BIA has utilized to maintain oversight and accountability of fuels allocations and their corresponding programs of work. Treatments and Activities, inclusive of contracts and grants, are being entered and approved through the local and regional levels in IFPRS are subjected to a national office review to ensure they meet IJA requirements before sending Bureau approval to establish the BIA's current fiscal year programs of work.

Target Date: December 30, 2025

Recommendation 21: Resolve the questioned costs of \$180,392.

Actions Planned: BIA management concurs with the recommendation. BIA will identify the Region(s) and locations involved and conduct a fiscal review of the charges in question. Upon completion of the review, the BIA Central Office staff will notify the Regional Leadership of the review findings, followed with recommendation of further action(s) and request the Region develop a corrective action plan for the agency/tribe involved.

Responsible Party: BIA Central Office, BIA Regional Offices

Action Taken: Notice of Review memo to be developed and sent to subject regions.

Target Date: December 30, 2025

Recommendation 22: Develop and implement a process to ensure it documents and maintains adequate expense records to validate that expenditures are compliant with the Infrastructure Investment and Jobs Act and DOI policy.

Actions Planned: BIA management concurs with the recommendation. BIA will utilize the new system of record, the Interior Fuels and Post Fire Reporting System (IFPRS), to ensure Treatments and Activities are properly entered and approved at the local, regional and through the Bureau levels to validate the establishment of current fiscal year's final programs of work. BIA will not allocate funding to Regions until all IFPRS requirements have been fulfilled and a review of IJA funded Treatments and Activities have documentation to validate requirements of the law have been met. Acquisitions must be submitted for consideration by using the BIA's fuels supplemental request process and approved by both the Regional and National Offices.

Responsible Party: OWF/BIA

Action Taken: Numerous changes in program of work tracking have evolved since the OIG audit. The biggest change being that National Fire Plan Operations Reporting System has been retired as DOI's system of record for all planned and accomplished fuels work and has been replaced by the Interior Fuels and Post Fire Reporting System (IFPRS) which has significantly more features available which BIA has utilized to maintain oversight and accountability of fuels allocations and their corresponding programs of work. Treatments and Activities, inclusive of contracts and grants, are being entered and approved through the local and regional levels in IFPRS are subjected to a national office review to ensure they meet IJA requirements before rendering Bureau approval to establish the BIA's current fiscal year programs of work.

Target Date: December 30, 2025

Recommendation 23: Develop and implement a process to ensure it documents its justification and obtains management approval before transferring existing transactions to the Infrastructure Investment and Jobs Act accounts.

Actions Planned: BIA management concurs with the recommendation. BIA will utilize the new system of record, the Interior Fuels and Post Fire Reporting System (IFPRS), to ensure Treatments and Activities are properly entered and approved at the local, regional and through the Bureau levels to validate the establishment of current fiscal year's final programs of work. BIA will not allocate funding to Regions until all IFPRS requirements have been fulfilled and a review of IJA funded Treatments and Activities have documentation to validate requirements of the law have been met. Acquisitions must be submitted for consideration by using the BIA's fuels supplemental request process and approved by both the Regional and National Offices.

Responsible Party: OWF/BIA

Action Taken: Numerous changes in program of work tracking have evolved since the OIG audit. The biggest change being that National Fire Plan Operations Reporting System has been retired as DOI's system of record for all planned and accomplished fuels work and has been replaced by the Interior Fuels and Post Fire Reporting System (IFPRS) which has significantly more features

available which BIA has utilized to maintain oversight and accountability of fuels allocations and their corresponding programs of work. Treatments and Activities, inclusive of contracts and grants, are being entered and approved through the local and regional levels in IFPRS are subjected to a national office review to ensure they meet IJA requirements before sending Bureau approval to establish the BIA's current fiscal year programs of work.

Target Date: December 30, 2025

Recommendation #32: Review and update fire management plans at the Lower Brule Agency, South Dakota; Nez Perce Tribe, Idaho; Southern California Agency; Hualapai Tribe, Arizona; Crow Agency, Montana; Confederated Tribes of Warm Springs Reservation, Oregon; Northern Cheyenne Agency, Montana; Southern Ute Tribe, Colorado; and Eastern Oklahoma Region.

Actions Planned: BIA management concurs with the recommendation. BIA acknowledges that there are some aging Fire Management Plans (FMPs). 90 IAM 3 states fire management plans are non-expiring and will remain in effect until a new plan is approved. BIA is planning to move FMPs from the historical paper versions into a digital format as soon as possible. BIA will review and update the current policy related to FMPs as appropriate to ensure Fire Management Plans (FMPs) are up to date and reviewed as needed.

Responsible Party: BIA Central Office and Regional Offices

Action Taken: Currently the Bureau is actively moving historical FMPs into a Spatial Format which provides a much more efficient review and update (if needed) of FMPs. The Bureau will notify the Regions with the FMP's identified in this review and the actions required and required completion dates.

Target Date: December 30, 2025

Recommendation #33: Develop and implement a process to ensure it reviews and updates all fire management plans.

Actions Planned: BIA management concurs with the recommendation. BIA is planning to move FMPs from the historical paper versions into a digital format as soon as possible. BIA will review and update the current policy related to FMPs as appropriate to ensure Fire Management Plans (FMPs) are up to date and reviewed as needed. Specific BIA guidance will be developed to formalize the review and update policy. Regional reviews will include this item within the review checklists.

Responsible Party: Central Office – Operations Section

Action Taken: Currently the Bureau is actively moving historical FMPs into a Spatial Format which provides a much more efficient review and update (if needed) of FMPs.

Target Date: December 30, 2025



United States Department of the Interior
BUREAU OF LAND MANAGEMENT
National Headquarters
Washington, DC 20240
<https://www.blm.gov>



In Reply Refer To:
1245/9210 (750/FA-600)

Memorandum

To: Kathleen Sedney, Assistant Inspector General for Audits, Inspections, and Evaluations

Through: Adam G. Suess **ADAM SUESS**
Acting Assistant Secretary,
Land and Minerals Management
Digitally signed by ADAM SUESS
Date: 2025.05.20 18:21:25 -04'00'

From: Jon K. Raby **JON RABY**
Exercising the Delegated Authority of the Director
Bureau of Land Management
Digitally signed by JON RABY
Date: 2025.05.20 17:50:54 -04'00'

Subject: Office of Inspector General Draft Audit Report, “Improvements Needed in the U.S. Department of the Interior’s Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management” (2023-CR-009)

Thank you for the opportunity to review and comment on the Office of Inspector (OIG) draft audit report titled, “Improvements Needed in the U.S. Department of the Interior’s Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuels Management” (2023-CR-009).

The Bureau of Land Management (BLM) appreciates the OIG’s work in reviewing the management and expenditures of Infrastructure Investment and Jobs Act (IIJA) fuels management funding. The BLM generally agrees with the audit findings and concurs with four recommendations and does not concur with one recommendation issued to the BLM. The information contained in the report will assist us to effectively execute the IIJA funding in accordance with the Act.

Below is a summary of the actions already taken or planned by the BLM to address each recommendation.

Recommendation 7: We recommend that BLM follow up and document that recommendations made to its Colorado and Montana/Dakotas State Offices are implemented and closed.

Response: The BLM concurs with the recommendation.

The BLM has conducted follow-up meetings with the Colorado and Montana/Dakotas State Offices regarding the recommendations made in the Fire and Aviation Directorate evaluations. The BLM has documented action item implementation progress and will provide evidence when the recommendations are closed.

Target Date: July 31, 2025

Responsible Official: Grant Beebe, Assistant Director, Fire and Aviation

Recommendation 15: We recommend that BLM develop and implement a standardized process to track Infrastructure Investment and Jobs Act funds that are not used as planned and require approval before moving unused funds to other projects.

Response: The BLM concurs with the recommendation.

The BLM has developed and implemented an interim standardized process to track IIA funds that are not used as planned; the process includes approval requirements before moving unused funds to other projects. Within 90 days of the Department of the Interior's Office of Wildland Fire establishing a department-wide process, the BLM will update policy to be consistent.

Target Date: December 31, 2025

Responsible Official: Grant Beebe, Assistant Director, Fire and Aviation

Recommendation 24: We recommend that BLM resolve the questioned costs of \$168,939.

Response: The BLM concurs with the recommendation.

The BLM will resolve questioned costs and provide appropriate documentation.

Target Date: July 31, 2025

Responsible Official: Grant Beebe, Assistant Director, Fire and Aviation

Recommendation 25: We recommend that BLM develop policies and procedures to ensure all items purchased with Infrastructure Investment and Jobs Act funds have a documented nexus to the project or treatment for which the equipment was purchased and adhere to the requirements of the Act.

Response: The BLM concurs with the recommendation.

The BLM will develop a process for documenting a nexus between items purchased with IJIA funds and the use of that equipment on an IJIA project or treatment consistent with IJIA Section 40803. The policy will also include a process for maintaining adequate documentation supporting IJIA expenditures.

Target Date: July 31, 2025

Responsible Official: Grant Beebe, Assistant Director, Fire and Aviation

Recommendation 26: We recommend that BLM develop and implement a process to ensure it maintains all purchase records in accordance with BLM and DOI policies.

Response: The BLM does not concur with the recommendation.

The BLM disagrees with the assertion that the DOI's Wildland Fire Program Policy Memorandum No. 2022-006 titled, "Guidance for Initial Fiscal Year 2022 Budget Allocations and Execution for the Infrastructure Investment and Jobs Act (Public Law 117-58)" communicated explicit recordkeeping guidance to the bureaus about how to maintain IJIA purchase records. The BLM agrees with the OIG's conclusion that the policy required each bureau to maintain adequate records to distinguish IJIA expenditures from non-IJIA expenditures. However, absent specific guidance from the OWF, the BLM adhered to already established internal policies (such as BLM's 1510 Manual titled, "Acquisition;" and Manual 1511 titled, "Assistance Agreements") which provide the retention of purchase records as required by the Federal Acquisition Regulation (FAR), Part 4. Because the BLM has an existing process to maintain purchase records and since the department did not require a new process for maintaining IJIA purchase records, the BLM does not concur with the recommendation.

As noted in the draft report, the OWF staff worked with the bureau/office budget and program staff to determine the best way to meet the recordkeeping and reporting requirements for BIL. However, beyond the establishment of the budget and project codes, the OWF (1) did not develop or implement any recordkeeping guidance to clarify policies in response to questions received from bureaus; (2) did not suggest ways to comply with the IJIA requirements; or (3) offer best practices for how to maintain IJIA purchase records. Furthermore, the DOI's Wildland Fire Program Policy Memorandum No. 2023-003 titled, "Department of the Interior's (DOI) Fuels Management (FM) Program Planning and Reporting Requirements," merely informed the bureaus how the Financial and Business Management System (FBMS) was the system of record for all Fuels Management budget execution, acquisition, grants and cooperative agreements, real and personal property management, fleet management, travel, and fiscal reporting.

Since FBMS is the only accepted method for maintaining electronic contractual records within DOI, the BLM developed an FBMS Acquisition User Guide in December 2019 (Attachment 1). During the BLM Contracting Workforce fiscal year 2023 1st Quarter Meeting (Attachment 2), the BLM trained its Procurement Analysts (PA) on the FBMS e-file retention and maintenance requirements as described in the Department of Interior Acquisition, Arts, and Asset Policy (DOI-AAAP) No. 0046 version 5, titled, "Electronic Contract Files." The training also included guidance on (1) FAR Part 4.8 which is supplemented by the DOI-AAAP No. 46; (2) Work Step

Instructions on Financial Assistance and Acquisitions; and (3) videos on BLM's FBMS Acquisition (Attachment 3). Thereafter in October 2024, the updated DOI-AAAP No. 0046 version 7 was disseminated to the PAs for bureau-wide implementation (Attachments 4 and 5).

Although the OIG did not reference the purchase card program in the draft report, the BLM is in compliance with the Department of Interior Acquisition, Arts, and Asset Policy (DOI-AAAP) No. 0156 version 3, titled, "Purchase Card Program Policy" (Attachment 6) that includes recordkeeping requirements. Information about the DOI-AAAP-0156 was sent directly to the Business Management Committee (BMC) who are managers of the Agency/Organization Program Coordinators (A/OPCs) and was also sent to the A/OPCs who manage the day-to-day operations of the purchase card program (Attachment 7). The email included information on accessing the policy, the mandatory use memo, and training such as recorded demonstrations and step-by-step instructions. Annually, the BLM performs internal control testing to ensure compliance with the purchase card program. The BLM evaluates internal controls at the process level ensure cardholders, approving officials, the A/OPCs and others with Purchase, Travel, and Fleet card Program responsibilities adhere to applicable requirements of the Federal Manager's Financial Integrity Act of 1982 and the Office of Management and Budget's Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control.

Target Date: Not Applicable

If you have any questions about this response, please contact Mark Chatterton, Acting Chief, Division of Business, Engineering, and Evaluations, at 202-774-6334/303-236-6629; or LaVanna Stevenson, Audit Liaison Officer, at 202-568-0274.

Attachments

- 1 – FBMS Acquisition User Guide
- 2 – BLM Contracting Workforce fiscal year 2023 1st Quarter Meeting
- 3 – Electronic Contracting File Training
- 4 - DOI-AAAP-0046 version 07 policy
- 5 – DOI-AAAP-0046 BLM email
- 6 – DOI-AAAP-0156 version 3 policy
- 7 – DOI-AAAP-0156 BLM email



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, NW
Washington, DC 20240

To: Assistant Inspector General for Audits, Inspections and Evaluations

From: Comptroller, Exercising the Delegated Authority of the Director, **JESSICA BOWRON**
National Park Service

Subject: Office of Inspector General Draft Report titled: Improvements Needed in the U.S. Department of the Interior's Management and Oversight of Infrastructure Investment and Jobs Act Funding for Fuel Management (Report No. 2023-CR-009)

Digitally signed by
JESSICA BOWRON
Date: 2025.05.15
15:18:04 -04'00'

Thank you for the opportunity to review and comment on the subject Office of Inspector General (OIG) Draft report. We appreciate OIG's review of the Department of the Interior's (DOI) issues related to the Fuels Management Program.

Attached are the responses to the subject draft report identifying progress the National Park Service (NPS) has taken or will be taking to address the concerns raised.

If you should have any questions or need additional information, please contact Vera Washington, NPS Audit Liaison, at Vera_Washington@nps.gov.

National Park Service responses to:
Office of Inspector General Draft Report titled: Improvements Needed in the
U.S. Department of the Interior's Management and Oversight of Infrastructure
Investment and Jobs Act Funding for Fuel Management
(Report No. 2023-CR-009)

Recommendation#9 - Develop and implement a process to ensure it monitors and reports on the progress of all Infrastructure Investment and Job Act-funded projects in accordance with NPS policy and federal regulations.

Response: Concurrence

The NPS, Chief of Wildland Fire issued to the Regional Fire Management Officers the *National Park Service Fuels Management Program Planning and Reporting Requirements* on September 12, 2024, providing national intent and direction for fuels management program planning, reporting and financial requirements. Accountability requirements are included in the memorandum specifying “regular audits and reviews will be conducted to assess program management and delivery of outcomes. Discrepancies or areas for improvement will be addressed with a corrective action plan.”

Also stated in the memorandum is “[Bipartisan Infrastructure Law, Sec. 40803, Wildfire Risk Reduction](#): “Adherence to the funded project authorization language is mandatory. Projects must meet the specific requirements set forth to qualify for BIL funding.”

Pending a DOI process, NPS has established and implemented an interim procedure to monitor and manage Infrastructure Investment and Job Act (IIJA) funds that are not utilized as originally intended. This procedure incorporates review of expenditures and enforces approval protocols prior to reallocating unused funds to alternative projects. Additionally, within 90 days of the DOI's Office of Wildland Fire finalizing a departmental process, NPS will revise its policies, if needed, to ensure alignment and consistency with new guidelines.

Responsible Official: Branch Chief of Wildland Fire
Target Date of Implementation: Completed

Recommendation#18 - Resolve the questioned costs of \$2,886.00.

Response: Nonconcurrency

The project in question (NPS PWR WHIS FY23 Hazard Tree Removal – BIL) and its associated cost of \$2,886 are recorded in the National Fire Plan Operations and Reporting System (NFPORS), where it received approval on December 2, 2022, and was successfully completed on April 17, 2023. The cost in question arose from an unforeseen event involving the mechanical failure of the park's existing truck. To address this urgent situation, a short-term vehicle rental was necessary to ensure the project could be completed. This unexpected expense could not have been anticipated or reflected in the planned program of work cost estimate.

National Park Service responses to:
Office of Inspector General Draft Report titled: Improvements Needed in the
U.S. Department of the Interior's Management and Oversight of Infrastructure
Investment and Jobs Act Funding for Fuel Management
(Report No. 2023-CR-009)

Fuels management projects, including treatments and activities, operate within a highly dynamic framework. While every effort is made to adhere to the approved program of work, adjustments are often required due to factors such as weather conditions, staffing challenges, or other external issues. In such cases, previously identified treatments or activities may be substituted as needed to maintain progress and fulfill program objectives. This flexibility is consistent with the guidance provided in DOI Wildland Fire Program Policy Memorandum No. 2023-03.

Responsible Official: Branch Chief of Wildland Fire

Recommendation#19 - Develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.

Response: Nonconcurrency

The Financial and Business Management System (FBMS) is the system of record for the DOI's financial and property management activities, including fuels management. The FBMS is an operational, integrated suite of software applications that enables DOI to manage a variety of business functions to include core financials, budget execution, acquisition, personal property, fleet management, real property, travel financial data, aspects of financial assistance, and enterprise management information and reporting. (ref: [FY2024 Agency Financial Report](#))

The National Fire Plan Operations and Reporting System (NFPORS) is an inter-departmental, inter-agency data management and reporting system developed, operated, and maintained by the Department of the Interior collaboratively with the Department of Agriculture (USDA). NFPORS is the DOI authoritative system of record for accomplishments in fuels, restoration & rehabilitation, and community assistance. NFPORS supports reporting at field, regional, and national levels. (ref: [NFPORS](#)).

The [DOI Wildland Fire Program Policy Memorandum No. 2023-003](#) for the DOI Fuels Management Program Planning and Reporting Requirements states, "All fuels projects identified in the NFPORS and included in spend plans must support....". "... (FBMS) is the system of record for all Fuels Management budget execution, acquisition, grants and cooperative agreements, real and personal property management, fleet management, travel, and fiscal reporting."

There are distinct separate systems of records and authoritative systems for the fuels management program and to avoid duplication or errors, the recording of data should be reflective in the appropriate system. The NPS will utilize each system to record data as intended and in compliance with all policy.

National Park Service responses to:
Office of Inspector General Draft Report titled: Improvements Needed in the
U.S. Department of the Interior's Management and Oversight of Infrastructure
Investment and Jobs Act Funding for Fuel Management
(Report No. 2023-CR-009)

NPS has recommended to the Department to adopt the same process as utilized for suppression funding with a four digit "fire/fuel" code and integration with FBMS for reporting.

Responsible Official: Branch Chief of Wildland Fire

Recommendation#27 - Resolve the questioned costs of \$235,450.

Response: Concurrence

NPS reviewed the associated costs with \$39,635 reallocated and \$195,815 remaining after validation of accuracy to IIFR. The NPS reviewed labor reports and purchasing records from the FBMS system to review the associated charges. The truck topper in question was purchased and placed on a vehicle, that was being utilized on IIA projects, to protect and secure equipment, being used on IIA projects, from damage or theft. The charges for \$8,170 have been moved to an alternate appropriate fund source. The permanent change of station was reviewed, and it was found that it was misapplied and not corrected in a timely manner. Those charges of \$31,465 have been reviewed and have been moved to an alternate appropriate fund source. NPS Wildland Fire Management is reviewing policy and compliance mechanisms to enhance internal controls to improve oversight across fund sources including labor charges.

Responsible Official: Branch Chief of Wildland Fire
Target Date of Implementation: Completed

Recommendation#28 - Develop and implement a process to ensure it maintains labor reports that adequately identify project work to support Infrastructure Investment and Jobs Act labor charges.

Response: Concurrence

Beginning in fiscal year 2025, the National Wildland Fire Budget Analyst reviews all IIA expenses monthly for accuracy, utilizing the expenditure and labor reports from the Financial and Business Management System (FBMS).

Specifically, the analyst(s) conduct monthly reviews of all IIA-related labor expenses, utilizing expenditure and labor reports from FBMS. These expenditures are verified against the approved uses outlined in the "NPS Wildland Fire & Aviation Budget Rules FY 2025" and any applicable guidance memos, such as the National Park Service Fuels Management Program Planning and Reporting Requirements memo, dated 9/12/2024. Discrepancies identified during the review process are documented and provided to regional budget analysts, who work with responsible parties to take corrective actions as needed.

National Park Service responses to:
Office of Inspector General Draft Report titled: Improvements Needed in the
U.S. Department of the Interior's Management and Oversight of Infrastructure
Investment and Jobs Act Funding for Fuel Management
(Report No. 2023-CR-009)

Additionally, oversight and management of IJIA funding and expenditures are reviewed collaboratively each month with both regional budget analysts and relevant advisory teams to maintain accuracy, compliance, and efficiency.

By implementing this process, we have strengthened accountability, improved transparency, and continue to ensure adherence to IJIA funding requirements.

Responsible Official: Branch Chief of Wildland Fire
Target Date of Implementation: Completed

Recommendation#29 - Develop and implement a process to ensure post-burn reports include costs for all prescribed fires as required by NPS policy.

Response: Concurrence

NPS policy (RM-18, CH. 7, 5.5) recommends Post-Burn Report contents to be maintained at individual park project files. In addition to PMS-484 Project File required elements, the list contains items to consider when preparing this report, including costs for all phases (planning, preparation, implementation, and evaluation).

Similarly, NWCG PMS-484 page 30 states, "*Depending on the scope and complexity of the prescribed fire, optional information, or further documentation (or both) that may be included in the project file include: ...Costs*".

NPS adheres to the use of FBMS as the authoritative system of record for fuels management program cost tracking (see response to Recommendation #19). The FBMS is the system of record for all financial expenses. FBMS and the NPS do not utilize activity-based cost accounting. RM18 will be updated to reflect requirements for the post burn report.

Responsible Official(s) title: Branch Chief of Wildland Fire
Target Date of Implementation: October 1, 2026

Recommendation#30 - Develop and implement a process to ensure only eligible employees' expenses are funded with Infrastructure Investment and Jobs Acts funds.

Response: Concurrence

The NPS, Chief of Wildland Fire issued to the Regional Fire Management Officers the *National Park Service Fuels Management Program Planning and Reporting Requirements* on September 12, 2024, providing national intent and direction for fuels management program planning, reporting and financial requirements. See also response to Recommendation #28.

National Park Service responses to:
Office of Inspector General Draft Report titled: Improvements Needed in the
U.S. Department of the Interior's Management and Oversight of Infrastructure
Investment and Jobs Act Funding for Fuel Management
(Report No. 2023-CR-009)

Responsible Official(s): Division Chief, Fire & Aviation Management
Target Date of Implementation: Completed

Appendix 5: Status of Recommendations

Recommendation	Status	Action Required
2023-CR-009-01 We recommend that the Office of Wildland Fire develop and implement guidance on how bureaus should prioritize and document the justification used to determine which fuels management projects are eligible for Infrastructure Investment and Jobs Act funding.		
2023-CR-009-02 We recommend that the Office of Wildland Fire require bureaus to document how they prioritize funding for Infrastructure Investment and Jobs Act fuels management projects in accordance with the Act.	Resolved	We will track implementation.
2023-CR-009-03 We recommend that the Office of Wildland Fire develop and implement a process to review each bureau's prioritization process and project selection justification to ensure fuels management projects meet Infrastructure Investment and Jobs Act requirements.		
2023-CR-009-04 We recommend that the U.S. Fish and Wildlife Service (FWS) resolve the Hart Mountain National Antelope Refuge questioned costs of \$340,000.	Implemented	No action is required.
2023-CR-009-05 We recommend that the Office of Wildland Fire develop and implement a mechanism to monitor bureau Infrastructure Investment and Jobs Act-funded projects' progress and impact and update its reporting accordingly.	Resolved	We will track implementation.
2023-CR-009-06 We recommend that the Bureau of Indian Affairs (BIA) develop and implement a procedure to monitor interim progress on all Infrastructure Investment and Jobs Act-funded projects in accordance with BIA policy and Federal regulations.	Unresolved: pending additional information.	We will meet with BIA to further discuss resolution of this recommendation.
2023-CR-009-07 We recommend that the Bureau of Land Management (BLM) follow up and document that recommendations made to its Colorado and Montana/Dakotas State Offices are implemented and closed.	Resolved	We will track implementation.

Recommendation	Status	Action Required
2023-CR-009-08 We recommend that FWS follow up and document that Region 1 and Region 8 addressed Fuels Management Allocation and Accountability System weaknesses and place fuels treatments in high hazard risk areas in accordance with the Infrastructure Investment and Jobs Act.	Implemented	No action is required.
2023-CR-009-09 We recommend that the National Park Service (NPS) develop and implement a process to ensure it monitors and reports on the progress of all Infrastructure Investment and Jobs Act-funded projects in accordance with NPS policy and Federal regulations.		
2023-CR-009-10 We recommend that the Office of Wildland Fire develop and implement an oversight mechanism to ensure bureau fuels management program activities are tracked and evaluated to comply with Infrastructure Investment and Jobs Act requirements.	Resolved	We will track implementation.
2023-CR-009-11 We recommend that BIA resolve the Confederated Tribes of Warm Springs Reservation of Oregon questioned costs of \$653,023.	Unresolved: pending additional information.	We will meet with BIA to further discuss resolution of this recommendation.
2023-CR-009-12 We recommend that BIA resolve the Southern Ute Indian Reservation in Colorado questioned costs of \$105,600.		
2023-CR-009-13 We recommend that BIA develop and implement procedures to require that Infrastructure Investment and Jobs Act-funded fuels management contracts, grants, and projects are identified and approved in the National Fire Plan Operations Reporting System and the program of work prior to distributing funds.		
2023-CR-009-14 We recommend that BIA develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.	Resolved	We will track implementation.
2023-CR-009-15 We recommend that BLM develop and implement a standardized process to track Infrastructure Investment and Jobs Act funds that are not used as planned and require approval before moving unused funds to other projects.		

Recommendation	Status	Action Required
2023-CR-009-16 We recommend that FWS resolve the questioned costs of \$86,040.		
2023-CR-009-17 We recommend that FWS develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.	Implemented	No action is required.
2023-CR-009-18 We recommend that NPS resolve the questioned costs of \$2,886.		
2023-CR-009-19 We recommend that NPS develop and implement procedures that ensure all fuels management purchases, activities, and treatments are documented and supported in the National Fire Plan Operations Reporting System and included in the program of work.	Unresolved: nonconcur.	We will meet with NPS to further discuss resolution of these recommendations.
2023-CR-009-20 We recommend that the Office of Wildland Fire develop and implement policies and procedures to track, evaluate, and monitor bureau fuels management program activities to ensure expenditures comply with the Infrastructure Investment and Jobs Act.		
2023-CR-009-21 We recommend that BIA resolve the questioned costs of \$180,392.		
2023-CR-009-22 We recommend that BIA develop and implement a process to ensure it documents and maintains adequate expense records to validate that expenditures are in compliance with the Infrastructure Investment and Jobs Act and DOI policy.	Resolved	We will track implementation.
2023-CR-009-23 We recommend that BIA develop and implement a process to ensure it documents its justification and obtains management approval before transferring existing transactions to Infrastructure Investment and Jobs Act accounts.		
2023-CR-009-24 We recommend that BLM resolve the questioned costs of \$168,939.		

Recommendation	Status	Action Required
2023-CR-009-25 We recommend that BLM develop policies and procedures to ensure all items purchased with Infrastructure Investment and Jobs Act funds have a documented nexus to the project or treatment for which the equipment was purchased and adhere to the requirements of the Act.	Resolved	We will track implementation.
2023-CR-009-26 We recommend that BLM develop and implement a process to ensure it maintains all purchase records in accordance with BLM and DOI policies.	Unresolved: nonconcur.	We will meet with BLM to further discuss resolution of this recommendation.
2023-CR-009-27 We recommend that NPS resolve the questioned costs of \$235,450.	Resolved	We will track implementation.
2023-CR-009-28 We recommend that NPS develop and implement a process to ensure it maintains labor reports that adequately identify project work to support Infrastructure Investment and Jobs Act labor charges.	Implemented	No action is required.
2023-CR-009-29 We recommend that NPS develop and implement a process to ensure post-burn reports include costs for all prescribed fires as required by NPS policy.	Unresolved: pending additional information.	We will meet with NPS to further discuss resolution of this recommendation.
2023-CR-009-30 We recommend that NPS develop and implement a process to ensure only eligible employees' expenses are funded with Infrastructure Investment and Jobs Act funds.	Implemented	No action is required.
2023-CR-009-31 We recommend that the Office of Wildland Fire develop and implement a process to ensure that all wildland fire bureaus annually review and update all fire management plans as required.		
2023-CR-009-32 We recommend that BIA review and update fire management plans at the Lower Brule Agency, South Dakota; Nez Perce Tribe, Idaho; Southern California Agency; Hualapai Tribe, Arizona; Crow Agency, Montana; Confederated Tribes of Warm Springs Reservation, Oregon; Northern Cheyenne Agency, Montana; Southern Ute Tribe, Colorado; and Eastern Oklahoma Region.	Resolved	We will track implementation.
2023-CR-009-33 We recommend that BIA develop and implement a process to ensure it reviews and updates all fire management plans.		

Recommendation	Status	Action Required
<p>2023-CR-009-34</p> <p>We recommend that FWS require the Cape May National Wildlife Refuge and the Kern National Wildlife Refuge Complex to complete and document the annual fire management plan update checklist to determine if the plan needs maintenance or a full update.</p>	Implemented	No action is required.



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