Memorandum

To: Larry Echo Hawk
   Assistant Secretary – Indian Affairs

From: Mary L. Kendall
   Acting Inspector General

Subject: Final Audit Report – Bureau of Indian Affairs: Wildland Fire Suppression
   Report No. ER-IN-BIA-0016-2009

This memorandum transmits the results of our final audit report on Bureau of Indian
   Affairs (BIA) use of wildland fire suppression funds. During this audit, we found weaknesses
   that include significant problems with tribal agreements, insufficient monitoring of fire
   suppression funds, failure to record obligations when they are incurred, and various other
   recording issues.

Our report includes six recommendations designed to improve BIA control over its use of
   wildland fire suppression funds and thus to reduce the risk of fraud, waste, and abuse. Based
   on management’s response to the draft report (see appendix 3), we consider all six
   recommendations resolved but not implemented (see appendix 4). Accordingly, no further
   response to the Office of Inspector General (OIG) on this report is necessary.

The legislation, as amended, creating the OIG requires that we report to the U.S.
   Congress semiannually on all reports issued, actions taken to implement our recommendations,
   and recommendations that have not been implemented.

We appreciated the cooperation and assistance of your staff. If you have any questions
   about this report, please do not hesitate to contact me at 202-208-5745.
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Results in Brief

We audited the Bureau of Indian Affairs (BIA) administration of wildland fire suppression funds based on concerns raised by the U.S. Congress about rising costs and by our Office of Investigations about appropriate use of funds.

We found deficiencies in BIA’s control of wildland fire suppression funds that increase the risk of fraud, waste, and abuse. The most serious deficiencies relate to tribal agreements, cost monitoring, recording of obligations/expenses, and paying of expenses.

These BIA control deficiencies:

- Jeopardize U.S. Department of the Interior (DOI) wildland fire suppression effectiveness because fire suppression funds are shared throughout DOI;
- Have contributed to the large number of wildland fire-related cases investigated by the Office of Investigations; and
- Have impacted the wildland firefighting activities of states, Indian tribes, and other entities because they share fire suppression responsibilities.

We believe that insufficient Bureau-level guidance and monitoring are the major contributors to the deficiencies identified, particularly in regard to those associated with tribal agreements. We make six recommendations to improve BIA’s control over its use of wildland fire suppression funds. BIA agreed to all of the recommendations and initiated actions to implement them. Based on BIA’s response to our draft report (see Appendix 3), we consider all six recommendations resolved, but not implemented.
Introduction

Objective
The objective of this audit was to evaluate BIA’s use of wildland fire suppression funds. We focused on wildland fire suppression costs because we believe their emergency nature puts the use of those funds at higher risk than use of preparedness and hazardous fuels reduction funds.

We performed our audit in accordance with generally accepted Government auditing standards (see appendix 1 for more detail). Our audit covered costs incurred by BIA for fire suppression during fiscal years (FY) 2007 through 2009 and focused on non-payroll related costs. We excluded direct payroll costs to keep our audit scope to a manageable size and because the issues raised by the Office of Investigations were largely non-payroll related.

Background
The U.S. Congress appropriates around $900 million per year to the Department’s Office of Wildland Fire Coordination for wildland fire management. The funds are then allocated to the bureaus with wildland fire responsibilities (BIA, Bureau of Land Management, U.S. Fish and Wildlife Service, and the National Park Service). BIA is allocated about $170 million for wildland fire management, which includes preparedness, suppression, and hazardous fuels reduction.

These BIA funds serve to protect people, wildlife, property, and habitat by providing resources for fire management programs, reducing the risk of fires, and suppressing specific fires. On average, BIA obligates around $75 million per year for fire suppression alone. Because the incidence, magnitude, and duration of fires cannot be foreseen, however, suppression funds vary widely from year to year. For example, BIA use of fire suppression funds ranged from $52 to $89 million over FY 2007 through FY 2009.
Findings

We found that BIA is inconsistent in choosing the types of wildland fire suppression agreements it enters into as well as how it executes those agreements. We also identified inconsistencies in how BIA monitors fire suppression costs, records obligations/expenses, and pays expenses. Of the 15 agreements with Indian tribes that we reviewed, all presented one or more of these weaknesses. We use the term “agreement” throughout this report to refer to a variety of types of arrangements and to encompass any basic agreement and its related documents, such as annual funding agreements.

We also identified a number of errors in our sample of 50 financial transactions that could have been identified and corrected by a more vigorous cost monitoring program. In our review of the recording of obligations and expenses, 18 of the 50 recorded items in our sample reflect delayed recording of both the obligation and the expense until long after (up to 19 months) the work had been performed.

Tribal Agreements

We found no consistency or discernible logic in the decisions that BIA made on:

- What types of tribal agreement to select in administering wildland fire suppression funds; or
- Whether wildland fire suppression activities should be included in separate agreements or combined with other wildland fire management activities.

The result has been confusion among and within BIA regions, conflicting agreement provisions, and discrepancies in the manner in which fire suppression funds have been allowed to be spent.

Agreement Types

BIA uses the three following types of wildland fire suppression tribal agreements:

- Self-determination contracts issued under the authority of the “Indian Self Determination and Education Assistance Act” (Public Law (P.L.) 93-638) (25 U.S.C. 450 et seq.);
- Cooperative agreements issued under the authority of P.L. 93-638; and
- Cooperative agreements not issued under the authority of P.L. 93-638.

Our review of tribal agreements from six regions revealed that BIA Headquarters has not provided sufficient guidance to the regions on use of any of those agreements. Field personnel stated that BIA Headquarters guidance has been either lacking or inconsistent and cited conflicting guidance on whether or not to use P.L. 93–638 contracts for wildland fire suppression agreements. As a result,
each region, or, in some cases, each agency office that we reviewed either used different agreements or applied the agreements differently.

In the 15 agreements reviewed, we found wide inter- and intra-regional variations in the content of wildland fire suppression tribal agreements. Much of this variation appeared to be due to each region designing its own agreements rather than to differences in circumstances. Of the 15 agreements, 6 referred to P.L. 93-638 (3 were self-determination contracts and 3 were cooperative agreements). For three of the agreements, we could not tell whether P.L. 93-638 applied or not because of conflicting information contained in the agreements. The remaining agreements were not P.L. 93-638-related. The agreements, whether P.L. 93-638-related or not, also varied in whether they covered fire suppression alone or included other fire management activities, such as preparedness or hazardous fuels reduction.

Use of P.L. 93-638 for Fire Suppression

Although P.L. 93-638 allows use of cooperative agreements, BIA discourages such use in favor of P.L. 93–638 self-determination contracts. The extent to which general P.L. 93–638 provisions apply to cooperative agreements is much less clear because no standard cooperative agreement exists.

A model agreement for P.L. 93–638 self-determination contracts is specified at 25 U.S.C. 4501. Both BIA and the tribes are familiar with the model agreement, the meaning of which has been tested in court cases. When applied strictly to fire suppression, however, the model agreement becomes problematic.

For example, the model agreement favored by BIA includes indirect costs. BIA policy¹, however, does not allow indirect costs for fire suppression. In another example, the model agreement states that payments are made quarterly or as specified by the tribal party, whereas wildland fires are reimbursed on a fire-by-fire basis.

In addition, according to 25 U.S.C. 450j-1(a)(2008), the amount of funds provided under P.L. 93–638 contracts are to be specified in annual funding agreements and should not be reduced except under certain conditions. The amount of funding required for fire suppression in any given year, however, cannot be identified in advance because the number, magnitude, and duration of fires vary. The standard P.L. 93–638 contract, therefore, contains terms that seem to preclude its use for fire suppression purposes.

In another problematic use of P.L. 93-638 contracts, we found instances in which tribal resources were sent off-reservation, far from tribal lands to assist in fire suppression. Programs authorized for P.L. 93–638 contracts are those for the benefit of Indians and related administrative functions (25 U.S.C.

¹ Guidelines for Tribally Operated Wildland Fire Management Programs — Memorandum from the Deputy Commissioner of Indian Affairs, April 6, 2001.
450f(a)(1)(2008)). Fighting fires off-reservation, on U.S. Forest Service land for example, does not appear to be a program for the benefit of Indians. Rather a tribe is the same as any other entity that provides services. Consequently, such actions would seem ineligible for inclusion in a P.L. 93–638 contract, unless they are required to prevent the spread of fire to Indian land. The decision to issue P.L. 93-638 contracts for these purposes has been an area of contention within BIA.

**Agreement Terms**

Regardless of the type of agreement used, agreement terms were, in many cases, inconsistently used and, often, inadequate. We regularly failed to find clearly laid out responsibilities and standards, the lack of which impedes both accountability and efficiency. Examples included failure to identify who is responsible for:

- Running the fire program;
- Preparing and approving various documents, such as the fire management plan and the annual operating plan; and
- Dispatching resources.

Agreement terms also failed to consistently specify standards and policies to be followed by the tribal parties in fulfilling their responsibilities. For example, Federal agencies are required to follow the directions in the National Wildfire Coordinating Group “Interagency Incident Business Management Handbook.” This Handbook contains guidance for agencies to consistently address business practices and costs. BIA failed, in several agreements, to require the tribes involved to follow the Handbook, and, in so doing, BIA also failed to protect its own financial interest.

We also found agreement terms related to reimbursement and indirect costs to be inconsistent and unclear. For example, some agreements leave the rate of reimbursement for suppression activities up to tribal discretion because BIA failed to specify any rate at all. In another example, agreement wording developed in the absence of BIA guidance allowed tribes to use different billing methods with different results. Specifically, one tribe in the Western Region billed payroll at actual tribal costs, while a second tribe billed employee costs at a standard rate per hour.

Agreements are also often unclear on whether indirect costs can be charged. As stated previously, BIA policy does not allow indirect costs for fire suppression. It does allow such costs to be charged for other wildland fire activities. Four of the agreements reviewed are silent on indirect costs. Two agreements are unclear on whether indirect costs can be reimbursed. Two other agreements allow indirect costs on wildland fire suppression, although this is contrary to BIA policy. The remaining agreements prohibited indirect costs for wildland fire suppression.
Such ambiguity regarding indirect costs could result in tribes inappropriately charging BIA. Further, BIA might be unable to recover inappropriately charged indirect costs from tribal parties when agreement terms are unclear. Agreements were also inconsistent in the detail of documentation of costs required when tribes request reimbursements. Tribal submissions of such documentation varied widely — from offering virtually nothing to providing great detail. Consequently, BIA often pays tribes with little assurance that costs were incurred, which exposes the funds to fraud, waste, and abuse.

Agreement specification of the timing and format of requests for reimbursement was also inconsistent. In some cases, the submission format was based upon verbal agreements or past practices rather than on what the relevant agreement specifies.

We observed numerous other inconsistencies in the agreements that we reviewed, including out-of-date agreements, references to incorrect Office of Management and Budget circulars and laws, and missing sections. Although these other problems are not significant in themselves, their prevalence is indicative of inconsistent choice, use, and execution of agreements.

Absent consistency in agreement terms, BIA is at risk of overpaying for services or paying for services not received.

**Recommendations**

1. **BIA**, in coordination with the Office of Solicitor, should determine when to use each of the following agreements with tribes: P.L. 93-638 self-determination contracts, P.L. 93-638 cooperative agreements, and non-P.L. 93-638 cooperative agreements, as well as when to use other funding mechanisms. BIA should then establish and implement appropriate policy.

2. **BIA** should develop and require the use of a standardized template for each type of tribal agreement (funding mechanism). Each template should provide clear instructions to ensure consistency and must identify, at a minimum:
   a. Which responsibilities are to be performed by a tribe and which by BIA;
   b. How and when the responsibilities of each party are to be carried out;
   c. What costs can be charged to the agreement;
   d. What invoicing and billing procedures to follow, including timing of invoice submission; and
   e. What documentation/support is to be provided and maintained.
Fire Suppression Cost Monitoring

BIA is responsible at both the Headquarters and regional levels for monitoring fire suppression costs to ensure that they are reasonably supported and expended in accordance with agreement terms. We sampled a total of 50 transactions and found that BIA was inconsistent, at best, in monitoring fire suppression costs.

This finding corresponds to Office of Investigation results related to the misuse of wildland fire suppression funds. For example, a tribal fire management officer was convicted for misusing his tribal credit card to obtain over $12,000 in improper payments from fire suppression funds. The investigator in the case told us that BIA could have discovered this fraud if it had requested and reviewed detailed transaction records. Similarly, a number of errors in our sample could have been identified and corrected by a more consistently applied monitoring program.

While BIA Headquarters has performed limited monitoring of regions in the form of ad-hoc and as-requested fire preparedness reviews, some regions may not be reviewed. For example, we found that fire management for the Northwest Region, which has the largest fire suppression costs, had not been reviewed since 2000.

One form of monitoring by regions of agencies/tribes is the performance of regular fire preparedness reviews, which assess readiness for the upcoming fire season. Although the primary focus of the reviews is on operations, the regions have been taking the opportunity to monitor financial and administrative areas as well. Because BIA has provided little guidance, however, the degree of monitoring is inconsistent.

Often, we found that the roles of fire management and procurement personnel were not delineated. As a result, BIA has been at risk for paying tribes without ensuring that costs were eligible and appropriate. In addition, having no clearly defined process for monitoring and documenting invoices from tribes, BIA has long delays in making payments.

We also identified a number of instances of financial management and accounting errors related to inconsistent monitoring of fire suppression costs. For example:

- Over $600,000 in costs was incorrectly charged to a State of California fire code rather than to the correct tribal fire code in Montana. Further, multiple fires were charged to a single fire code in the Northwest Region.
- Over $1.3 million in obligations was incorrectly recorded in one region. The U.S. Department of Agriculture (USDA)–Forrest Service was charged rather than the State of Arizona because USDA was the first signatory to the agreement. Payments were made, however, to the correct party. This recording to an incorrect vendor occurred for at least 3 years. Since other Federal fire agencies are not reimbursed for fire suppression, even cursory examination would have revealed the error. The BIA contracting officer
stated that he was told to leave the entry “as is,” because it was too
difficult to change in the financial system.

- Over $3.7 million for agreements with tribes were incorrectly recorded as
  internal agreements during FY 2007 to FY 2009 by another region.

**Recommendations**

3. BIA Headquarters should conduct regularly scheduled fire
   preparedness reviews of regional offices. Regions should be reviewed at
   least every 5 years, although more frequently would be preferable.

4. BIA should develop and implement guidance on performance of
   thorough financial management reviews. Guidance should require
   inclusion of a financial management review in each regular, regional fire
   preparedness review of an agency/tribal office.

5. BIA should establish and implement procedures for the regular analysis
   of fire suppression financial data, whether performed by BIA
   Headquarters or by regional offices.

**Recording of Obligations/Expenses and Paying of Expenses**

We estimate that from FY 2007 through FY 2009 around $47 million\(^2\) in costs
was recorded in a later fiscal year than incurred. Such delayed recording hampers
monitoring of obligations and expenditures by BIA, the U.S. Congress, and
others. Failure to consistently record obligations in a timely manner can also
result in violations of the Anti-Deficiency Act, which prohibits obligation of
Federal funds without a specific appropriation.

Specifically, for 18 of the 50 transactions in our sample, both the obligation and
the expense remained unrecorded until long after the work had been performed.
As a result, amounts were recorded in the wrong fiscal years in 14 of these 18
instances.

Under the generally accepted accounting principles set by the Federal Accounting
Standards Advisory Board, obligations and expenses should be recorded when
incurred, i.e. when goods or services are provided. Similarly, the U.S.
Government Accountability Office (GAO) has long held that recording
obligations as they are incurred follows logically from an agency’s responsibility
to comply with the Anti-Deficiency Act.\(^3\)

\(^2\) This figure is based on BIA-provided financial information and fire data. We did not have complete data on
when fires were declared out and did not verify the reliability of the fire data. Consequently, this amount
should not be viewed as more than a rough estimate.

In a few cases, delayed recording was due to a state or tribe not invoicing in a timely manner. For example, a final invoice was not sent until 19 months after the fire to which it related was declared out. The agreement called for final invoices to be sent within 9 months after the fire was out, unless an extension was granted. More often, in 11 of the 18 cases of late recording, BIA delayed payment by being slow to approve invoices or to modify contracts and cooperative agreements. Failure to pay in a timely manner imposes financial hardships on tribes and states.

We did not perform a detailed analysis of the underlying causes for the late recording of wildland fire suppression obligations/expenses or for the late paying of expenses. We do believe, however, that the underlying weaknesses in monitoring are a contributing factor. The fact that agreements did not always include clear billing time frames and requirements also contributed to delays.

**Recommendation**

6. BIA should develop and implement policy and procedures to ensure prompt recording of wildland fire suppression obligations/expenses and prompt payment of expenses. At a minimum, such policy and procedures should:

   a. Outline clear responsibilities and establish time frames for BIA review and approval of financial documents; and
   b. Ensure that tribal agreements reflect the established time frames (see recommendation no. 2).
Conclusion and Recommendations

Conclusion
In this time of fiscal austerity, effective use of wildland fire suppression funds has become more critical than ever. During the course of this audit, however, we found a number of BIA funds control deficiencies in the choice, use, and execution of tribal agreements; cost monitoring at both BIA Headquarters and regional levels; and recording of obligations/expenses and paying of expenses. Implementation of our recommendations should increase effective use of fire suppression funds and, in turn, improve the wildland firefighting capabilities of DOI, states, and Indian tribes.

Recommendation Summary
To address the deficiencies identified in this report, we recommend that:

1. BIA, in coordination with the Office of Solicitor, determine when to use each of the following agreements with tribes: P.L. 93-638 self-determination contracts, P.L. 93-638 cooperative agreements, and non-P.L. 93-638 cooperative agreements, as well as when to use other funding mechanisms. BIA should then establish and implement appropriate policy.

   **BIA Response:**

   BIA concurred with the recommendation. BIA will coordinate a meeting of the stakeholders by September 2011 to formulate standard policies and procedures and will produce final policy for implementation by March 2012.

   **OIG Analysis of BIA Response:**

   Based on BIA’s response, we consider this recommendation resolved but not implemented.

2. BIA develop and require the use of a standardized template for each type of tribal agreement (funding mechanism). Each template should provide clear instructions to ensure consistency and must identify, at a minimum:

   a. Which responsibilities are to be performed by a tribe and which by BIA;
   b. How the responsibilities of each party are to be carried out;
   c. What costs can be charged to the agreement;
   d. What invoicing and billing procedures to follow, including timing of invoice submission; and
   e. What documentation/support is to be provided and maintained.
BIA Response:

BIA concurred with the recommendation. BIA will provide a draft standardized template by October 2011 and will update guidance and policy covering both agreement authority and program elements. BIA will have standard templates in place by March 2012.

OIG Analysis of BIA Response:

Based on BIA’s response, we consider this recommendation resolved but not implemented.

3. BIA Headquarters conduct regularly scheduled fire preparedness reviews of regional offices. Regions should be reviewed at least every 5 years, although a shorter period would be preferable.

BIA Response:

BIA concurred with the recommendation. BIA will develop the review process by December 2011, with reviews beginning in calendar year 2012. A schedule will be developed and implemented that will ensure all regions have a fiscal and budget accountability review at least every 5 years.

OIG Analysis of BIA Response:

Based on BIA’s response, we consider this recommendation resolved but not implemented.

4. BIA should develop and implement guidance on performance of thorough financial management reviews. Guidance should require inclusion of a financial management review in each regular, regional fire preparedness review of an agency/tribal office.

BIA Response:

BIA concurred with the recommendation. BIA will update the Review Guide in 2011 and will network with the regions to ensure that their readiness/preparedness reviews cover the same areas.

OIG Analysis of BIA Response:

Based on BIA’s response, we consider this recommendation resolved but not implemented.
5. BIA should establish and implement procedures for the regular analysis of fire suppression financial data, whether performed by BIA Headquarters or by regional offices.

BIA Response:

BIA concurred with the recommendation. BIA is currently performing reviews at a macro level and will develop and implement procedures to augment regional reviews by December 30, 2011.

OIG Analysis of BIA Response:

Based on BIA’s response, we consider this recommendation resolved but not implemented.

6. BIA should develop and implement policy and procedures to ensure prompt recording of wildland fire suppression obligations/expenses and prompt payment of expenses. At a minimum, such policy and procedures should:

a. Outline clear responsibilities and establish time frames for BIA review and approval of financial documents; and
b. Ensure that tribal agreements reflect the established time frames (see recommendation no. 2).

BIA Response:

BIA concurred with the recommendation. BIA will have new policies and procedures in place by March 31, 2012 (once the standard agreement template is in place).

OIG Analysis of BIA Response:

Based on BIA’s response, we consider this recommendation resolved but not implemented.
Appendix 1: Objective, Scope, and Methodology

Objective
The objective of our audit was to evaluate BIA’s use of wildland fire suppression funds. More specifically, we sought to determine whether these funds were being used for their intended purpose. We performed this audit because of congressional concern about rising wildland fire costs and concerns voiced by the Office of Investigations about inappropriate use of wildland fire suppression funds.

We conducted this performance audit in accordance with generally accepted Government auditing standards. Those standards require that we plan and perform audits 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.

In order to achieve our audit objectives, we:

- Interviewed BIA officials at a variety of levels;
- Selected a judgmental selection of regions to visit;
- Selected a judgmental sample of transactions to review;
- Identified and reviewed criteria related to wildland fire management;
- Gained an understanding of the process followed for allocating and obligating wildland fire suppression funds;
- Interviewed OIG investigators;
- Reviewed DOI and U.S. Department of Agriculture audit reports related to wildland fires; and
- Conducted other work that we considered necessary.

Scope
The scope of this audit included funds obligated or expended on wildland fire suppression during FYs 2007, 2008, and 2009. It was restricted to funds specifically designated for fire suppression and did not cover suppression funds used for emergency stabilization or severity actions (the preparation and provision of resources for especially severe fire conditions). We did not include BIA-related payroll obligations.

Methodology
To gain an understanding of controls over the obligation and expenditure of wildland fire suppression funds, we selected a judgmental sample of regions to visit and of specific transactions within the regions. We selected the Northwest Region for our initial visit, because it had the largest amount of fire suppression
expenditures. We selected the Western Region for our second visit because it had a large level of wildland fire suppression program expenditures and a greater level of direct BIA expenditures than the Northwest Region. Within each region, we selected organizations (region, agency/tribe) based upon level of activity and audit convenience.

We selected a judgmental sample of transactions, taking into consideration transaction amounts so as to obtain a range of transaction types (payments to tribes, payments to states, credit card transactions, vendor invoice payments, etc.). Our sample consisted of 25 transactions from the Northwest Region that totaled $10.04 million and 25 transactions from the Western Region that totaled $862,000. The total amount is higher for the Northwest Region due to the presence of a number of high value transactions. Of the 50 transactions reviewed, 16 were payments to tribes for wildland fire suppression.

Based on the results of our tests at the Northwest and Western Regions, we selected from other regions a judgmental sample of additional agreements to confirm the extent of problems. Regions were selected based upon the amount of expenditures with tribes. Agreements within regions were selected based upon the amounts involved. Because we based our work upon a limited sample, a risk exists that the results are not applicable outside of the items sampled or outside of the period reviewed.

We did not evaluate the effectiveness or efficiency of BIA’s firefighting strategies, either in general or in relation to specific fires.
Appendix 2: Locations Visited

Headquarters and National Interagency Fire Center
Division of Forestry and Wildland Fire Management, Washington, DC
National Interagency Fire Center, Boise, ID

Regions, Agencies, and Tribes
Northwest Region
Northwest Regional Office, Portland, OR
Confederated Tribes of Colville, Mount Tolman Fire Center, WA
Confederated Tribes of Warm Springs, Fire Management Office, Warm Springs, OR
Spokane Tribe, Tribal Finance Office, Wellpinit, WA

Western Region
Western Regional Office, Phoenix, AZ
San Carlos Apache Agency, Agency and Fire Management Offices, San Carlos, AZ
Fort Apache Agency, Agency and Fire Management Offices, Whiteriver, AZ
Appendix 3: BIA Response

The Bureau of Indian Affairs’ response to the draft report follows on page 17.
Appendix 4: Status of Recommendations

<table>
<thead>
<tr>
<th>Recommendations</th>
<th>Status</th>
<th>Action Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-6</td>
<td>Resolved; not implemented.</td>
<td>No further response to OIG is required. The recommendations will be referred to the Assistant Secretary for PMB for tracking of implementation.</td>
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</tbody>
</table>
Report Fraud, Waste, and Mismanagement

Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, Departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to Departmental or Insular Area programs and operations. You can report allegations to us in several ways.

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