



U.S. Department of Agriculture

Office of Inspector General
Northeast Region



Audit Report

Forest Service Implementation of the Government Performance and Results Act

Report No. 08601-01-Hy
March 2005

DATE: March 31, 2005

REPLY TO

ATTN OF: 08601-01-Hy

SUBJECT: Forest Service Implementation of the Government Performance and Results Act

TO: Dale Bosworth
Chief
Forest Service

THROUGH: Sandy Coleman
Audit Liaison

This report presents the results of our audit of the Forest Service's implementation of the Government Performance and Results Act. Your response to the draft, dated March 14, 2005, is included as exhibit A. Excerpts of your response and the Office of Inspector General's position are incorporated into the Findings and Recommendation section of the report. Based upon your response, management decision has been reached on all recommendations. Please follow your agency's internal procedures in forwarding documentation on final action to the Office of the Chief Financial Officer.

Please note that Departmental Regulation 1720-1 requires final action to be completed within 12 months of management decision.

We appreciate the courtesies and cooperation extended to us by members of your staff during this audit.

/s/

ROBERT W. YOUNG
Assistant Inspector General
for Audit

Executive Summary

Forest Service Implementation of the Government Performance and Results Act (Audit Report No. 08601-01-Hy)

Results in Brief

The Forest Service has not effectively implemented a comprehensive strategy for collecting and reporting performance data, as it agreed to do in response to a June 2000 Office of Inspector General (OIG) audit. The Forest Service's first attempt at implementing a comprehensive strategy to resolve the problems identified by our report failed due to poor system performance. The objective of the audit was to assess the implementation of the Government Performance and Results Act (GPRA) in the Forest Service and to follow up on audit recommendations made in our June 2000 audit of GPRA implementation in the Forest Service. The Forest Service continues to lack an effective internal control system to ensure data quality. Without a viable system in place, the Forest Service cannot ensure that the data provided to interested parties regarding accomplishments is consistent, valid and supported. The information collected in this process is of little use in helping to effectively manage the Forest Service.

In response to our prior audit, the Forest Service agreed to report inadequate internal controls over performance reporting in the Federal Managers Financial Integrity Act (FMFIA) Report on Management Controls. However, in the fiscal year (FY) 2003 Performance and Accountability Report, the Forest Service downgraded the material weakness based on the promise of a new system that will not be fully implemented until at least FY 2007. Readers of the Performance and Accountability Report could make decisions on funding and program direction based on false or misleading data that is presented without disclaimer or qualification.

Our audit found several examples of inconsistencies, errors and omissions in measuring performance. The standards used to define performance varied between regions and forests and even among the districts in a forest. Definitions of performance measures were often vague and open to varied interpretation. In addition, definitions were not always timely distributed to the field. It is essential for reporting to be accurate and consistent because achievements are reported on a national basis. Using regional and forest definitions and standards causes distortions and invalidates much of the usefulness of the reported data. The reported accomplishments may not accurately reflect the work that is being done and decisions may be made that are not in the best interests of the agency.

Also, the Strategic Plan did not contain a required section on program evaluations and a schedule of future evaluations. The section was removed in the review process for the FY 2003 Strategic Plan update and was not replaced due to an oversight by the Forest Service. Without a thorough system of

program evaluations, the Forest Service cannot be assured that programs are effective in achieving the intended purpose of the program.

The FY 2003 Performance and Accountability Report did not contain an explanation for the failure to meet the target levels on 41 of the 77 performance measures included in the report. Further, the plan did not describe remedial actions that would be taken to correct the unmet targets. This occurred because the Forest Service did not issue an Annual Performance Plan in FY 2003, and the draft guidance that was prepared was not timely distributed throughout the agency. Consequently, individuals in the field were not aware of the targets they were expected to achieve. It was decided to not hold them accountable for not meeting the targeted performance. Unrealistic or unattainable targets may continue to exist and poor performance may not be recognized and corrected.

The Forest Service has a long-standing history of not being able to provide Congress or the public with a clear understanding of what employees accomplish with a multi-billion dollar budget (\$4.8 billion in FY 2004). Further, the agency has not been able to resolve performance accountability problems reported by the OIG and the Government Accountability Office (GAO). Performance accountability weaknesses at the Forest Service have been reported several times since 1990. To remedy these deficiencies, the Forest Service is implementing a new performance reporting system in one of nine regions as a trial before nationwide implementation in FY 2007. Forest Service officials have recently recognized past failings in this area and have devoted significant time, money and effort to fix this long-standing problem. However, the Forest Service will have to maintain this level of effort well past the implementation phase in order for the system to be effective. The solution to Forest Service's long-standing problem in this area will not be solved easily or quickly. It will require a persistence that has not been exhibited in the past. There must also be a robust and thorough internal control system established that identifies weakness or inconsistencies in reporting accomplishments and correcting them in a timely manner.

Recommendations in Brief

Forest Service officials should reopen the previous audit's management decisions reached to reflect their current actions to resolve the findings from the previous OIG audit.

The Chief of the Forest Service should redirect Forest Service line officers to implement GPRA, to include firm milestones and dates for accomplishment. This should include direction to Forest Service line officers to implement those management controls necessary to ensure adequate, reliable, verifiable, and useful information. The direction should clearly communicate that managers will be held accountable for effective implementation.

Reinstate the material weakness on performance measure reporting in the next Performance and Accountability Report and report the weakness until internal controls over performance accountability are in place and functioning effectively.

Establish an office or unit in the Washington Office to perform reviews of field units. Design the reviews to identify areas where performance measures are reported inconsistently or erroneously. Alternatively, institute a thorough set of rotating peer reviews from region to region, and station to station. The peer review teams should report findings and recommendations to the Associate Chief of the Forest Service, the official who has been designated responsibility for GPRA implementation. The reports should serve as the basis for modifying, clarifying, adding, and removing of performance measures and their definitions.

Agency Response The Forest Service’s March 14, 2005, response to the official draft report agreed with the recommendations presented. The Forest Service also addressed the remaining open audit recommendations from the previous OIG report.

Forest Service policies regarding line-officer responsibilities have been implemented in the directives system under Forest Service Manual (FSM) 1235.5 - “Delegations of Authority and Responsibility” and are in the process of being revised and clarified under “FSM 1400 – Controls.” The performance evaluations for all agency resource managers (GS-14s and above) and executives now contain a performance element regarding performance accountability. To establish accountability throughout the agency, the Forest Service will incorporate, within the performance element on managing work assignments, a standard to assure information reported is adequate, verifiable and useful.

Effective FY 2005, the interim directive under “FSM 1400 - Controls,” titled “Performance Accountability Review and Validation (Section 1419)” outlines a specific set of objectives, responsibilities, and procedures for conducting and documenting performance measure reviews throughout the agency. The directive clearly describes the responsibilities of the Deputy Chiefs and Washington Office Staff Directors for oversight and internal controls regarding the national performance measures for the programs in their respective areas. The Director of the Strategic Planning & Resource Assessment Staff will coordinate the agency reviews of performance measures and provide an analysis and report of the findings to the Associate Chief of the Forest Service annually.

The Forest Service agreed to reinstate the material weakness on performance measure reporting in the FY 2005 Performance and Accountability Report. The Forest Service will continue to report performance measure reporting as a

material weakness until internal controls over performance accountability are implemented throughout the agency.

OIG Position

We accept the Forest Service's management decisions. The full text of the Forest Service's response to the official draft report is included as Exhibit A.

Abbreviations Used in This Report

FMFIA	Federal Managers Financial Integrity Act
FSM	Forest Service Manual
FY	Fiscal Year
GAO	Government Accountability Office (formerly General Accounting Office)
GPRA	Government Performance and Results Act
OCFO	Office of the Chief Financial Officer
OIG	Office of Inspector General
OMB	Office of Management and Budget
WUI	Wildland-Urban Interface
RSA	Regional Forester/Station Director/Area Director

Table of Contents

Executive Summary	i
Abbreviations Used in This Report.....	v
Background and Objectives.....	1
Findings and Recommendations.....	5
Section 1. Forest Service Has Not Effectively Implemented GPRA.....	5
Finding 1 Corrective Actions from Previous Audit Were Not Implemented.....	5
Recommendation No. 1.....	6
Recommendation No. 2.....	7
Recommendation No. 3.....	8
Recommendation No. 4.....	8
Finding 2 Material Weakness was Improperly Downgraded	9
Recommendation No. 5.....	10
Section 2. Current Forest Service GPRA Process in Need of Further Improvement.....	11
Finding 3 Performance Measures Reported Were Often Inconsistent, Ill Defined or Erroneous	11
Recommendation No. 6.....	14
Recommendation No. 7.....	15
Finding 4 The Strategic Plan Lacked a Key Element.....	15
Recommendation No. 8.....	16
Finding 5 The Performance and Accountability Report Did not Contain Required Elements	16
Recommendation No. 9.....	17
Scope and Methodology.....	18
Exhibit A – Agency Response	20

Background and Objectives

Background

In 1993, Congress enacted the Government Performance and Results Act (GPRA) to improve the efficiency and effectiveness of Federal programs by establishing a system to set goals for program performance and to report results. Requirements of GPRA are promulgated through the Office of Management and Budget (OMB) Circular A-11 Part 6 “Preparation and Submission of Strategic Plans, Annual Performance Plans, and Annual Program Performance Reports.” Strategic plans, annual performance plans, and annual program performance reports (performance and accountability report) comprise the main elements of GPRA. Together, these elements create a recurring cycle of planning, program execution, and reporting. In addition, the President’s Management Agenda for fiscal year (FY) 2002, mandated submission of performance-based budgets (integration of performance reviews with budget decisions) starting with the FY 2003 budget submission.

Strategic plans provide the overarching framework for agency performance-based management. These plans include a comprehensive mission statement covering the major functions and operations of the agency. Additionally, the strategic plan documents the long-term goals, defined in a manner that allow a future assessment to be made on whether the goal was achieved. Annual performance plans provide a direct link between an agency’s long-term goals (as defined in the strategic plan) and what managers and staff are doing on a day-to-day basis. These plans establish the level of performance (targets) to be achieved at the program level. Performance goals should be expressed in an objective, quantifiable, and measurable form. Finally, the annual performance and accountability report provides information on the agency’s actual performance and progress in achieving goals in the strategic plan.

Established in 1905, the Forest Service was founded on the principles of sustaining the nation’s natural resources for future generations, producing personal and community well being, and providing economic wealth for the nation. Historically, the Forest Service has not been able to provide the public or Congress with a clear understanding of what 30,000 employees accomplished with the funds received. The FY 2004 President’s Budget requested \$4.8 billion for the Forest Service. According to the Office of Management and Budget, actual FY 2004 outlays totaled almost \$5.4 billion, to include \$4.7 billion in discretionary spending and about \$.7 billion in mandatory outlays. The Government Accountability Office (GAO) has reported seven times on performance accountability weaknesses at the Forest Service since 1990. In November 1991, GAO reported that the Forest Service did not establish measurable output targets and consequently could not hold managers accountable for performance.

In April 1997, GAO reported that the Forest Service had not given adequate attention to improving its decision-making process, including improved accountability for performance. The Forest Service agreed to take actions necessary to clarify long-term strategic goals, improve accountability, and streamline decision-making.

In October 1999, GAO reported on the status of the Forest Service's efforts to become more accountable for performance and to better align its budget with strategic goals and objectives. GAO found that the Forest Service did not develop quantifiable objectives and long-term annual measures of progress in achieving goals or strategies. They also concluded that line managers could not be held accountable. Also, there was often no clear link between the budget structure and the way work activities were structured in the field.

In February 2000, GAO reported that although progress had been made on improving performance accountability, performance measures did not always encourage progress toward the agency's strategic objectives. In addition, the agency had not yet developed criteria for allocating funds to regions and forests on the basis of strategic objectives or performance measures. In response, the Forest Service began to develop a strategy for improving the links between strategic objectives and annual performance measures and budget allocation criteria.

In June 2000, GAO reported that the Forest Service was still years away from linking budget and organizational structure as well as budget allocation criteria, forest plans and performance measures to strategic goals, objectives and strategies. The report added that in order to make performance accountability a priority, the Forest Service would need to provide strong leadership, a cohesive strategy and firm deadlines to correct known deficiencies.

In January 2001, GAO reported that the Forest Service had begun improving performance accountability by revising the strategic plan to better focus on outcomes and results to be achieved over time and provide better linkages between strategic goals and objectives to long-term measures and 5-year milestones. The report concluded, however, that the Forest Service was not fully committed to making performance accountability one of its top priorities.

In January 2003, GAO determined that the Forest Service had taken some steps to address the challenges it faces in improving performance accountability since the January 2001 report. Among the improvements were developing an annual performance plan prior to formulating budgets, using the plan to set priorities and sequence milestones and goals and developing clear links among budget structure, program activities, outputs, annual goals and

measures and long-term strategic outcomes and measure. Agency officials indicated that the improvements would not be completed before FY 2005.

In May 2003, GAO reported that the Forest Service had made little progress and remained years away from implementing a credible performance accountability system. GAO concluded that the agency's lack of performance accountability occurred, at least in part, because it had not developed a performance accountability system that linked budget and organizational structures, planning processes, and resources allocations with its strategic goals, objectives and performance measures. The Forest Service had difficulty establishing these linkages because the authority for these components was fragmented among three different deputy chiefs. In addition, GAO reported that the Forest Service failed to credibly emphasize performance management at either the headquarters or field levels.

GAO identified three key challenges the Forest Service must meet in order to effectively implement a performance accountability system:

- The agency needed to establish clear lines of authority and responsibility for developing and implementing a Performance Accountability System.
- The agency needed to address its culture of consensus decision making, which had made it difficult to develop and implement an integrated Performance Accountability System.
- Top agency leadership needed to give sufficient emphasis and priority to establishing a Performance Accountability System.

The Forest Service agreed with GAO findings and recommendations. In response, the Forest Service reaffirmed that the Associate Chief of the Forest Service and Chief Operating Officer had been and continued to be the Senior Executive responsible for agency performance accountability including the development and implementation of a Performance Accountability System. A comprehensive plan for implementing the system was provided by the Forest Service.

The Office of Inspector General (OIG) performed an audit¹ of the implementation of the GPRA in the Forest Service for FY 1999. The report was issued in June 2000, and contained three findings and six recommendations. The report concluded that the Forest Service did not effectively implement GPRA. OIG found that the FY 1999 Annual Performance and Accountability Report was based on inaccurate and flawed data, internal controls over performance reporting were inadequate, and performance measures contained in Forest Service FY 1997 strategic plan and FY 1999 annual plan did not measure progress towards the Forest Service's

¹ Audit No. 08001-0001-Hq, Audit of the Implementation of the Government Performance and Results Act in the Forest Service.

goals and objectives. OIG recommended, among others, that the Forest Service develop and implement a comprehensive strategy to ensure the collection and reporting of accurate, complete, and meaningful performance data. The Forest Service concurred with recommendations made in the report, and management decision was reached on June 28, 2000.

Objectives

The objective of this audit was to evaluate Forest Service's implementation of GPRA by: (1) assessing the effectiveness of the process for establishing performance goals and objectives, (2) evaluating internal controls over performance measurement and reporting, (3) assessing the validity and verifiability of reported accomplishments, and (4) following up on the recommendations made in our June 2000 Forest Service GPRA implementation audit.

Findings and Recommendations

Section 1. Forest Service Has Not Effectively Implemented GPRA.

Since 1990, GAO has repeatedly reported that the Forest Service controls over performance reporting were deficient. In addition, OIG issued a report citing weaknesses in the same area in June 2000. In response to these reports the Forest Service has proposed corrections. However, little if any progress has been made beyond the planning stage. Forest Service managers have cited many obstacles and explanations for the failure to correct the reported problems, to include the decentralized nature of the Forest Service, other areas having a higher priority, the complex nature of Forest Service work, and changes in the administration with resultant changes in areas of emphasis.

Finding 1

Corrective Actions from Previous Audit Were Not Implemented

The Forest Service did not timely implement a comprehensive strategy for collecting and reporting performance data, as it agreed to do in response to a previous OIG audit. The Forest Service's first attempt at implementing a comprehensive strategy to resolve the problems identified by our report failed due to poor database performance. In addition, the Forest Service devoted resources to what was considered a higher priority issue. The Forest Service continues to lack an effective internal control system to ensure data quality. Without a viable system in place, the Forest Service cannot ensure that the data it provides to Congress and other interested parties regarding accomplishments is consistent, valid, and supported.

Departmental Regulation 1720-001², Audit Follow-up and Management Decision, April 22, 2002, Section 5 Policy, states: "In accordance with statutory requirements, agencies and staff offices will: a) implement agreed-upon corrective actions that are associated with audit recommendations in a timely manner, and 2) provide an audit follow-up process that encourages timely completion and reporting on the status of corrective actions."

In response to our prior audit report, issued June 2000, the Forest Service agreed to develop a comprehensive strategy by September 1, 2000, to ensure the collection and reporting of accurate, complete, and meaningful performance data. As part of this strategy, the Forest Service agreed to:

² In accordance with Departmental Regulation No. 1720-001, the agency must ensure that corrective action associated with each management decision is completed, as scheduled.

- Require managers of field units at all levels to provide written attestation as to the accuracy of the accomplishments;
- Incorporate a set of internal controls to test the reasonableness of reported data; and
- Establish, publish, and ensure adequate written guidance defining each performance measure and set forth the documentation needed to support reported accomplishments.

During the past four years, the Forest Service attempted to develop and implement a strategy. Several components of a draft strategy were implemented, however full implementation of this strategy was not accomplished. This occurred, in part, when the database designed to improve the quality of data failed because it was too slow to be effective.

During the same period, the Forest Service was exerting a great deal of effort to achieve a clean audit opinion on its financial statements. The Chief of the Forest Service and the Undersecretary for Natural Resources and the Environment stated that achieving a clean audit opinion was a higher priority item than the full implementation of GPRA in response to GAO's questioning during the May 2003 audit.

In May 2003, GAO reported that the Forest Service was making little progress toward improving performance accountability. The Forest Service responded by developing a comprehensive plan with milestones for implementing a new system designed to remedy the deficiencies found in our prior audit review and the recent GAO review. The new system is currently being implemented in Region 10 (Alaska) and if it is successful will be implemented throughout the Forest Service in FY 2007. The comprehensive plan was submitted to the Office of the Chief Financial Officer (OCFO) for closure of Recommendation Nos. 1 through 4 from our prior report on September 12, 2003, but did not receive final action because the plan did not provide interim corrective actions to address the present lack of internal controls.

Recommendation No. 1

Forest Service officials should reopen the previous audit's management decisions reached to reflect their current actions to resolve the findings from the previous OIG audit.

Agency Response.

The Forest Service concurred with this recommendation. The agency's current actions regarding the implementation of the remaining open audit recommendations made in the previous report are attached (see exhibit A) and the recommendations will be reopened by March 31, 2005.

OIG Position.

We accept the Forest Service's management decision. For final action, the Forest Service needs to implement the corrective actions presented in the response and provide the OCFO documentation that the recommendations have been implemented.

Recommendation No. 2

Forest Service officials should ensure that the new system, when fully implemented, has an internal control system that ensures data quality and uniformity and addresses all areas of concern from our original recommendation.

Agency Response.

The Forest Service concurred with the recommendation. The Forest Service issued an interim directive under Forest Service Manual, (FSM) 1400 - Controls, titled "Performance Accountability Review and Validation," on February 16, 2005. This new directive outlines a specific set of objectives, responsibilities, and procedures for conducting and documenting performance measure reviews throughout the agency. The Forest Service also plans to support this process with an internal controls management module as part of the agency's Performance Accountability System currently in development. The agency anticipates that the Information Technology support system will be completed by August 30, 2005, and the actions fully implemented by September 30, 2005.

OIG Position.

We accept the Forest Service's management decision. To achieve final action, the Forest Service should provide the OCFO with documentation of the implementation of the interim internal controls set forth in FSM 1400. The Forest Service should also provide the OCFO with documentation supporting the implementation of the internal controls component of the Performance and Accountability System.

Recommendation No. 3

Accountability for performance measure reporting accuracy should be established throughout the Forest Service as was done in FY 2004 for Forest Service Managers and Senior Executive Service personnel.

Agency Response.

The Forest Service concurred with the recommendation. According to FSM 6142.02, “the performance appraisal process is intended as a management tool to communicate Forest Service goals and direction, to identify the employee’s accountability for the accomplishment of organization goals, to evaluate and improve individual accomplishments, and to serve as a basis for other personnel actions.” Thus, the Forest Service will incorporate within the performance element on managing work assignments, a standard to assure information reported is adequate, reliable, verifiable and useful. This will be completed by June 30, 2005.

OIG Position.

We accept the Forest Service’s management decision. To achieve final action, the Forest Service should provide the OCFO with documentation of the performance element on managing work assignments established to assure information reported is adequate, reliable, verifiable and useful.

Recommendation No. 4

The Chief of the Forest Service should redirect Forest Service line officers to implement GPRA, to include firm milestones and dates for accomplishment. This should include direction to Forest Service line officers to implement those management controls necessary to ensure adequate, reliable, verifiable, and useful information. The direction should clearly communicate that managers will be held accountable for effective implementation.

Agency Response.

The Forest Service concurred with this recommendation. Forest Service policies regarding line-officer responsibilities have been implemented in the directives system under “FSM 1235.5 - Delegations of Authority and Responsibility” and are in the process of being revised and clarified under “FSM 1400 - Controls.” In addition, the performance evaluations for all agency resource managers (GS-14s and above) and executives now contain a performance element regarding performance accountability and the officials will be evaluated by September 30, 2005.

OIG Position.

We accept the Forest Service's management decision. To achieve final action, the Forest Service should provide the OCFO with documentation of the directions to Forest Service line officers to implement management controls as set forth in FSM 1235.5 and FSM 1400 and that the managers and executives have been evaluated on performance accountability.

Finding 2

Material Weakness was Improperly Downgraded

The Forest Service downgraded a material weakness in the 2003 Performance and Accountability Report without sufficient justification. The material weakness was downgraded based on the promise of a new system that will not be implemented until at least FY 2007. Readers of the Performance and Accountability Report may get a false understanding that the material weakness has been alleviated. The data quality problems reported in the current audit are consistent with the conditions reported in the June 2000 audit. Managers and oversight bodies may make decisions affecting the Forest Service (and natural resources) based on inaccurate data in the Performance and Accountability Report.

The lack of internal controls over management information should have continued to be reported as a material weakness under Section 2 of the Federal Managers' Financial Integrity Act.

The Forest Service downgraded "Material Deficiency Number FS-00-01 Performance Reporting: The Forest Service lacks effective internal controls over the quality of data included in its performance accomplishment report under GPRA." This material weakness was originally reported by the Forest Service as a result of the June 2000 OIG audit of GPRA implementation.

In its "Detailed Description of the Process Used to Verify and Validate Completion of Corrective Actions" the Forest Service listed only the following "Management reviews, OIG and GAO audits." However, OIG and GAO audits are not a system of internal controls, and the Forest Service does not perform management reviews in a consistent manner.

In the next section, "Detailed Description of Corrective Actions or Milestones Implemented During FY 2003," the Forest Service listed several actions, many of which had yet to take place. Some of the actions yet to be fully implemented were:

- Refining agency output measures, and

- Developing linkages to the output measures in the strategic plan for development of the FY 2005 budget and inclusion in the Performance and Accountability System.

Forest Service officials stated that the decision to downgrade the material weakness was made in a meeting with the former Deputy Chief, and was based on the groundwork being made on the Performance and Accountability System. According to the officials, the decision was not based on analysis of data that showed the original problems had improved. During the meeting we also confirmed that the Washington Office does not perform validation reviews of reported data. According to Forest Service officials, there were no requirements for line officers to conduct verification of performance data in the field.

Recommendation No. 5

Reinstate the material weakness on performance measure reporting in the next available Performance and Accountability Report until internal controls over performance accountability are in place and functioning effectively.

Agency Response.

The Forest Service concurred with the recommendation. The material weakness on performance measure reporting will be reinstated in the FY 2005 Performance and Accountability Report and continue to be reported until internal controls over performance accountability are implemented throughout the agency.

OIG Position.

We accept the Forest Service's management decision. To achieve final action, the Forest Service should provide the OCFO with a copy of the FY 2005 Performance and Accountability Report identifying performance measure reporting as a material weakness.

Section 2. Current Forest Service GPRA Process in Need of Further Improvement

The Forest Service continues to be deficient in performance measure accountability. The definitions used by the Forest Service to guide employees in how to measure accomplishment of goals and objectives often allow wide latitude in what and how to report the work they do.

There are generally no second party reviews to determine the accuracy of the reported accomplishments and no means to ensure that regions, forests and districts report work accomplishments in the same manner. The internal controls used by the Forest Service for performance measure reporting were sporadic at best and relied on auditors, both external and internal, to provide a degree of assurance on the accuracy of the reported accomplishments. The Forest Service did not ensure that reports and plans concerning GPRA contained all required elements; this was intentionally done in one instance and unintentionally done in another.

Finding 3

Performance Measures Reported Were Often Inconsistent, Poorly Defined or Erroneous

We found inconsistencies, errors and omissions in measuring performance. The standards used to define work varied between regions and forests and even among the districts in a single forest. Definitions of what to report in the Forest Service's FY 2003 and FY 2004 Program Direction were often vague and open to varied interpretation. Regions and forests were allowed to set their own standards. There was a lack of data validation over performance reporting at the regional and National Office levels. Differences in how performance is reported and accounted for from region to region and forest to forest greatly diminished the value of reported accomplishments in the performance and accountability report. The time, money and effort expended, estimated at about \$11.6 million in FY 2004, to collect this information has been largely wasted.

OMB Circular No. A-11 (2003), Part 6, Section 230.2(f) states that "Performance data that is not acceptably reliable is characterized as being materially inadequate."

Our limited review of 5 forests, and 10 performance measures revealed significant inconsistencies in how different forests, and even districts within the same forests, report their accomplishments of performance measures. This variance in how performance is reported and accounted for will make any attempt at reporting accomplishments in the performance and accountability report suspect.

For example, the Tonto National Forest in Arizona has reported since at least FY 2000, an entire small lake (about 1,700 acres) as an accomplishment for “Inland Fish Lakes Restored or Enhanced.” Similar rehabilitation work was performed on lakes in the George Washington and Jefferson National Forests in Virginia and the Rouge River/Siskiyou National Forests in Oregon, yet those forests reported only the immediate area around structures placed in the lake (3 acres in Virginia and 35 acres in Oregon) and only in the year that they were placed.

The definition given in the Program Direction states that “This measure reports the surface acres of inland fish bearing lakes, ponds, and reservoirs which were enhanced using structural or non-structural improvements in the reporting year with appropriated funds used for the explicit purpose of improving fish habitat. It is assumed that the restoration/enhancement activities address environmental features limiting the productive capability of the particular water body. Include the portion of the water bodies that were measurably improved, through implementation of habitat improvement measures.”



The photos on the left show a small cove of Applegate Lake in Oregon that was claimed as part of 35 acres in lake restoration. Visible in the photo are Christmas trees strung together and at least four large logs in the shape of a big W. This portion of the enhancement work amounts to between 6 to 8 acres of the total of 35 acres of habitat restoration enhancement work on the lake.



Contrast this with the acres claimed (see photo on next

page) on an annual basis for the Bartlett Reservoir in the Tonto National Forest. Although difficult to see, the buoys in the lake denote the location of a lake rehabilitation structure. The basis for reporting the entire lake is the



structures provide for growth of periphyton algae and phyton/zooplankton that benefits the entire lake. The structures placed in lakes in Oregon and Virginia would provide the same or similar benefits but the entire lake is not reported and the benefit is not continually reported. Only by examining how items are reported across regional boundaries would this inconsistency be uncovered.

In addition:

- At least 4,221 acres out of a total of 16,912 acres of fuel treatment reported in one forest were incorrectly classified as wildland-urban interface (WUI). This was caused by confusion over the definition of a WUI and by error in entering the data into the National Fire Plan Operations and Reporting System (NFPORS).
- The reporting of trail maintenance varied in how volunteer contributions were handled. In one forest, the trails maintained by volunteers were reported as “trails maintained” but in another district in the same forest they were counted as “voluntary contributions.”
- The Tonto National Forest reported 26 miles of stream rehabilitation when they surveyed the stream but did not perform rehabilitation work. The definition of stream rehabilitation contained in the program direction states that streams must be measurably improved through restoration or other enhancement.
- The FY 2004 Program Direction was issued on January 8, 2004 and updated on March 2, 2004. However both exceeded the 30-day timeframe allowed to issue the program direction after the agencies appropriation bill was signed on November 10, 2003. In addition to being tardy, the Program Direction was incomplete, with 16 of the 186 performance measures not having definitions.

Forest Service officials stated that there are no requirements for line officers to conduct verification of performance data in the field. The Forest Service requires each Regional Forester/Station Director/Area Director (RSA's) or appropriate substitute to certify that the reported performance data is accurate. However, the Forest Service acknowledged that the RSA's currently attest to the accuracy of data without knowledge of completeness or reliability of data. The Forest Service relies on auditors, to include GAO and OIG, and the OMB Program Assessment Rating Tool to evaluate program performance. Since the recommendations from our prior audit were not implemented, we conclude that the Forest Service does not currently have an adequate system in place to verify reported performance.

Recommendation No. 6

Establish an office or unit in the Washington Office to perform reviews of field units and identify areas where performance measures are reported inconsistently or erroneously. Alternatively, institute a thorough set of rotating peer reviews from region to region, and station to station. The peer review teams should report findings and recommendations to the Associate Chief of the Forest Service, the official who has been designated responsibility for GPRA implementation. The reports should serve as the basis for modifying, clarifying, addition and removal of performance measures and their definitions.

Agency Response.

The Director of the Strategic Planning & Resource Assessment Staff will coordinate the agency reviews of performance measures and provide an analysis and report of the findings to the Associate Chief annually beginning on September 30, 2005. The recently issued interim directive under FSM 1400, titled "Performance Accountability Review and Validation" clearly describes the responsibilities of the Deputy Chiefs and Washington Office Staff Directors for oversight and internal controls regarding the national performance measures for the programs in the respective areas.

OIG Position.

We accept the Forest Service's management decision. To achieve final action, the Forest Service should provide the OCFO with documentation of the implementation of the performance accountability reviews set forth in FSM 1400.

Recommendation No. 7

The Performance and Accountability Report should identify all performance goals for which the available performance data are materially inadequate along with a brief reason why the data is inadequate. The annual report should briefly cite any actions being taken by the agency to remedy a material inadequacy.

Agency Response.

The Forest Service concurred with the recommendation. The agency's Strategic Planning and Resource Assessment staff is responsible for producing the Performance and Accountability Report. Effective for FY 2005, the Performance and Accountability Report will include a section specifying performance targets, unmet goals, and plans to address the unmet goals. This section will also identify all performance goals for which the available performance data are materially inadequate along with a brief reason why the data is inadequate. Material inadequacies will also be addressed in the Forest Service "Management Challenges" and "Federal Managers Financial Integrity Act" quarterly reports to USDA, as applicable. This will be completed by November 30, 2005.

OIG Position.

We accept the Forest Service's management decision. To achieve final action, the Forest Service should provide the OCFO with the section in the FY 2005 Performance and Accountability Report covering materially inadequate performance data, reasons for inadequate data, and actions being taken to remedy the material inadequacy.

Finding 4

The Strategic Plan Lacked a Key Element

The Strategic Plan did not contain a required section on program evaluations and a schedule of future evaluations. The section was removed during the review process for the FY 2003 Strategic Plan update and was not replaced due to an oversight. Without a description of the Forest Service's program evaluation system, readers of the Strategic Plan may not understand how the agency determines if programs are effective in achieving their intended purpose.

OMB Circular No. A-11, Part 6, section 210 requires among other elements a description of program evaluations used in preparing the strategic plan, and a schedule for future program evaluations.

The Forest Service removed the program evaluation section during the revision process for the FY 2003 update. Although the first draft of the strategic plan had a section on program evaluations, the Forest Service removed the section because it was a general overview and not appropriate. The Forest Service did not replace it with a more suitable one due to an oversight.

Recommendation No. 8

Revise the current strategic plan to include a section covering program evaluations and a schedule of future evaluations.

Agency Response.

The Forest Service concurred with the recommendation. The Forest Service policy regarding program evaluations, “FSM 1400 - Controls, Chapter 1410 - Management Reviews,” is in the process of being revised. The agency’s “Management Control” and “Strategic Planning and Resource Assessment” staffs are working together to implement a three-year cycle for conducting program evaluations and establishing a process to collect the reviews and assure the necessary actions are taken to resolve issues in a timely manner. An addendum to the Forest Service Strategic Plan for FYs 2004-2008 with a schedule of planned program evaluations will be published by August 15, 2005, upon approval by the Associate Chief.

OIG Position.

We accept the Forest Service’s management decision. To achieve final action, the Forest Service should provide OCFO with a copy of the amended Forest Service Strategic Plan for FYs 2004-2008.

Finding 5

The Performance and Accountability Report Did not Contain Required Elements

The FY 2003 Performance and Accountability Report did not contain remedial actions for the Forest Service’s failure to meet the target levels on 41 of the 77 performance measures included in the report. This occurred, in part, because the Forest Service did not timely inform field personnel of their targets for meeting performance measures. In FY 2003, the Forest Service had to transfer \$695 million from nonwildland fire management programs to pay for wildland firefighting efforts. This transfer resulted in the postponement, or cancellation of many of the nonwildland fire management projects. Consequently, the Forest Service decided not to hold managers accountable

for target attainment in FY 2003. Unrealistic or unattainable targets may continue to exist. Poor performance may not be recognized and corrected because problems were not identified.

OMB Circular A-11, Part 6, section 230.2 requires the annual report to contain an explanation of why a performance goal was not achieved and a description of plans and schedules for meeting the unmet goal in the future.

In FY 2003, the Forest Service did not distribute an Annual Performance Plan. Instead, the agency prepared two documents (the program direction and a separate budget submission) that, if combined, would contain the elements of the Annual Performance Plan. Due to this change, the program direction (which contained the targets for meeting performance measures) was released late, and the Forest Service decided not to hold managers accountable for target attainment that year. As a consequence, the Forest Service did not report the remedial actions on 41 of 77 performance measures that did not meet target levels in the FY 2003 Performance and Accountability Report.

Forest Service officials were made aware of this deficiency in the FY 2003 Performance and Accountability Report and have stated that the FY 2005 report will contain the required analysis.

Recommendation No. 9

Ensure that the target and goals not met are identified in subsequent editions of the Performance and Accountability Report. Ensure that a description of the plans and schedules to meet an unmet goal is included in the report.

Agency Response.

The Forest Service concurred with the recommendation. The Forest Service's Strategic Planning and Resource Assessments staff is responsible for producing the agency's Performance and Accountability Report. The FY 2005 Performance and Accountability Report to be issued by November 30, 2005, will include a section specifying performance targets, unmet goals, and plans to address the unmet goals.

OIG Position.

We accept the Forest Service's management decision. To achieve final action, the Forest Service should provide OCFO with a copy of section in the FY 2005 Performance and Accountability Report identifying unmet targets and goals, and plans to address the unmet goals.

Scope and Methodology

Established in 1905, the Forest Service manages 191 million acres of forest and grasslands, including 155 national forests and 20 grasslands. The nine Forest Service Regions manage more than 600 individual ranger districts.

We reviewed the Forest Service's Strategic Plan for FY's 2004-2008 (2003 Update), the FY 2003 and FY 2004 Final Program Direction (Annual Performance Plan), and FY 2002 Report of the Forest Service and 2003 Performance and Accountability Report. The Forest Service's Strategic Plan for FYs 2004-2008 (FY 2003 update) included 6 goals, 16 objectives, and 42 performance measures. We conducted reviews of Forest Service regional forest offices and district offices on an as needed basis.

We assessed the effectiveness of the Forest Service's process for establishing performance goals and objectives by reviewing GPRA mandated documents, prior audit reports, and interviewing Forest Service officials at the Washington Offices located in Arlington, Virginia and Washington, D.C.

We selected a judgmental sample of 10 of the 186 performance measures from the Forest Service's Program Direction to assess the validity and verifiability of reported accomplishments throughout the agency. In addition, we judgmentally selected five forests that were in three regions with differing climates and terrain, and had reported accomplishments in the FY 2003 Management Attainment Report and FY 2004 National Fire Plan Operations and Reporting System for the ten performance measures. Although we were aware of quality problems in Management Attainment Report data, we used this data to select the audit sites because it was the basis for the Performance and Accountability Report.

We interviewed Forest Service officials at the following regional offices: Southwest Regional Office in Albuquerque, New Mexico; Southern Regional Office in Atlanta, Georgia; and Pacific Northwest Regional in Portland Oregon. Within these regions, we performed field visits at three supervisor's offices, five national forests and fourteen district offices. The three supervisor's offices we reviewed were located in Roanoke, Virginia; Phoenix, Arizona; and Medford, Oregon. The Roanoke Supervisor Office (SO) administers the activities of the George Washington National Forest and the Jefferson National Forest. The Phoenix, Arizona SO supervised the Tonto National Forest, and the Medford SO supervised the Rogue River and the Siskiyou National Forests. We obtained our audit information by physical observation of the accomplishments; review of workplans, contracts, maps and other supporting documentation; and interview of responsible officials at the Washington Office, regional offices, supervisor offices and district offices.

We determined that the internal controls system used by the Forest Service relied on OIG and GAO audits and non-standardized and non-mandatory management reviews.

The table below shows the forest and district offices visited and the reported accomplishments verified or reviewed at each site.

Forest/ District	Streams (miles)	Lake (acres)	Land (acres)	Trails (miles)	Invasive Species (acres)	WUI-Fuels Reduction (acres)	Non-WUI Fuels Reduction (acres)
GW&J ³ /James River	3	3	127	7	0	0	0
GW&J/Dry River	0	1	3	11	15	1,310 ⁴	
GW&J/Deerfield	1	2	100	2	0	102	0
GW&J/New River	0	0	49	2	0	0	0
GW&J/Mt Rogers	0	0	100	.2	0	1,136 ⁴	
Tonto (Cave Creek, Globe, Payson, Pleasant Valley and Tonto Basin Districts)	26	1,767	1,434	11.1	123	1,240	1,000
Rogue River/Applegate	2	35	0	0	0	0	0
Rogue River/Prospect	0	0	329	1.5	24	0	0
Rogue River/Ashland	0	0	0	0	0	71	0
Rogue River/Galice	0	0	0	0	0	59	0
Sample Totals	32	1,808	2,142	34.8	162	4,918	
Universe Totals	2,102	17,915	249,327	24,059	116,098	1,098,326	400,714

Our audit was conducted in accordance with Generally Accepted Government Auditing Standards. Our fieldwork was conducted from March 2004 through September 2004.

³ George Washington and Jefferson National Forests

⁴ This district combined WUI and non-WUI Fuels Reduction acreage when reporting accomplishments.

Exhibit A – Agency Response



United States
Department of
Agriculture

Forest
Service

Washington
Office

1400 Independence Avenue, SW
Washington, DC 20250

File Code: 1430
Route To:

Date: MAR 14 2005

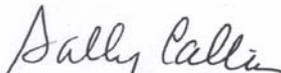
Subject: Response to the draft Office of Inspector General (OIG) audit report,
"Forest Service Implementation of the Government Performance and Results Act,"
Audit Report No. 08601-01-HY

To: Robert W. Young
Assistant Inspector General for Audit
Office of the Inspector General, USDA

Thank you for the opportunity to respond to the draft OIG audit report on the "Forest Service Implementation of the Government Performance and Results Act (GPRA)." We would like to particularly thank the OIG audit team for the extra efforts spent working with our staff to assure GPRA is effectively implemented throughout the Agency. The Forest Service is wholly committed to improving performance accountability to meet the requirements of GPRA.

The Agency's response to the current audit recommendations is attached. Also included is the Agency's response to address the remaining, open, audit recommendations from the previous GPRA audit report issued June 2000.

If you have any questions, please contact Sandy Coleman, Agency OIG/GAO Audit Liaison, on (703) 605-4940.


SALLY D. COLLINS
Associate Chief

MAR 14 2005

Enclosures

cc: Sandy T Coleman, Paul Brouha, Larry Mastic, Hank Kashdan, Ronald Ketter



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United States Department of Agriculture
Forest Service (FS)

Office of Inspector General Audit Report No. 08601-01-HY
Forest Service Implementation of the Government Performance and Results Act
Draft Dated: February 16, 2005

Response to Draft Audit / Management Decision

OIG Recommendation No. 1: Forest Service officials should reopen the previous audit's management decision reached to reflect their current actions to resolve the findings from the previous OIG audit.

FS Response to Recommendation No. 1: The Forest Service concurs with this audit recommendation. The agency's current actions regarding the implementation of the remaining open audit recommendations, from the previous report, are attached. See enclosure 2.

Estimated Completion Date: March 31, 2005

OIG Recommendation No. 2: Forest Service officials should ensure that the new system, when fully implemented, has an internal control system that ensure data quality, uniformity and addresses all areas of concern from our original recommendation.

FS Response to Recommendation No. 2: The Forest Service concurs with this audit recommendation. The Forest Service has recently issued an interim directive under Forest Service Manual, FSM 1400 - Controls, titled "Performance Accountability Review and Validation (Section 1419)". Effective fiscal year 2005, this new directive outlines a specific set of objectives, responsibilities, and procedures for conducting and documenting performance measures reviews throughout the agency. The Forest Service also plans to support this process with an internal controls management module as part of the agency's Performance Accountability System currently in development.

The interim directive was issued February 16, 2005. It is anticipated that the IT support system will be completed by August 30, 2005.

Estimated Completion Date: September 30, 2005

OIG Recommendation No. 3: Accountability for performance measure reporting accuracy should be established throughout the Forest Service as was done in FY 2004 for Forest Service Managers and Senior Executive Service personnel.

FS Response to Recommendation No. 3: The Forest Service concurs with this audit recommendation. As stated in the directive, FSM 6142.02, "*the performance appraisal process*

is intended as a management tool to communicate Forest Service goals and direction, to identify the employee's accountability for the accomplishment of organization goals, to evaluate and improve individual accomplishments, and to serve as a basis for other personnel actions." Thus the Forest Service will incorporate, within the performance element on managing work assignments, a standard to assure information reported is adequate, reliable, verifiable and useful.

Estimated Completion Date: June 30, 2005

OIG Recommendation No. 4: The Chief of the Forest Service should redirect Forest Service line officers to implement GPRA to include firm milestones and dates for accomplishment. This should include direction to Forest Service line officers to implement those management controls necessary to ensure adequate, reliable, verifiable, and useful information. The direction should clearly communicate that managers will be held accountable for effective implementation.

FS Response to Recommendation No. 4: The Forest Service concurs with this audit recommendation. Forest Service policies regarding line-officer responsibilities have been implemented in the directives system under "FSM 1235.5 – Delegations of Authority and Responsibility" and are in the process of being revised and clarified under "FSM 1400 – Controls." In addition, the performance evaluations for all agency resource managers (GS-14s and above) and executives now contain a performance element regarding performance accountability.

Estimated Completion Date: September 30, 2005

OIG Recommendation No. 5: Reinstate the material weakness on performance measure reporting in the next available Performance and Accountability Report until internal controls over performance accountability are in place and functioning effectively.

FS Response to Recommendation No. 5: The Forest Service concurs with this audit recommendation. The material weakness on performance measure reporting will be reinstated in the FY 2005 Performance and Accountability Report and continue to be reported until internal controls over performance accountability are implemented throughout the agency.

Estimated Completion Date: March 1, 2006

OIG Recommendation No. 6: Establish an office or unit in the Washington Office to perform reviews of field units and identify areas where performance measures are reported inconsistently or erroneously. Alternately, institute a thorough set of rotating peer reviews from region to region, and station to station. The peer review teams should report findings and recommendations to the Associate Chief of the Forest Service who has been specifically designated responsible for GPRA implementation. The reports should serve as the basis for modifying, clarifying, addition and removal of performance measures and their definitions.

FS Response to Recommendation No. 6: See The Forest Service response above for Recommendation Number 2. The Director of the Strategic Planning & Resource Assessment (SPRA) Staff will coordinate the agency reviews of its performance measures and provide an analysis and report of the findings to the Associate Chief annually. The recently issued interim directive under FSM 1400, titled "Performance Accountability Review and Validation" clearly describes the responsibilities of the Deputy Chiefs and WO Staff Directors for oversight and internal controls regarding the national performance measures for the programs in their respective areas.

Estimated Completion Date: September 30, 2005

OIG Recommendation No. 7: The Performance and Accountability Report (PAR) should identify all performance goals for which the available performance data are materially inadequate along with a brief reason why data is inadequate. The annual report should briefly cite any actions being taken by the agency to remedy a material inadequacy.

FS Response to Recommendation No. 7: The Forest Service concurs with this audit recommendation. The agency's Strategic Planning and Resource Assessments staff is responsible for producing the PAR. Effective FY 2005, the PAR will include a section specifying performance targets, unmet goals, and plans to address the unmet goals. This section will also identify all performance goals for which the available performance data are materially inadequate along with a brief reason why the data is inadequate. Material inadequacies will also be addressed in the Forest Service "Management Challenges" and "Federal Managers Financial Integrity Act" quarterly reports to USDA, as applicable.

Estimated Completion Date: November 30, 2005

OIG Recommendation No. 8: Revise the current strategic plan to include a section covering program evaluations and a schedule of future evaluations.

FS Response to Recommendation No. 8: The Forest Service concurs with this audit recommendation. The Forest Service policy regarding program evaluations, "FSM 1400 – Controls, Chapter 1410 – Management Reviews," is in the process of being revised. The agency's "Management Control" and "Strategic Planning and Resource Assessment" staffs are working together to implement a three-year cycle for conducting program evaluations and establishing a process to collect the reviews and assure the necessary actions are taken to resolve issues in a timely manner. An addendum to the Forest Service Strategic Plan 2004-2008 with a schedule of planned program evaluations will be published upon approval by the Associate Chief.

Estimated Completion Date: August 15, 2005

OIG Recommendation No. 9: Ensure that the target and goals not met are identified in subsequent editions of the Performance and Accountability Report (PAR). Ensure that a description of the plans and schedules to meet an unmet goal is included in the report.

FS Response to Recommendation No. 9: The Forest Service concurs with this audit recommendation. The Forest Service's Strategic Planning and Resource Assessments staff is responsible for producing the agency's PAR. Effective FY 2005, the PAR will include a section specifying performance targets, unmet goals, and plans to address the unmet goals.

Estimated Completion Date: November 30, 2005

**United States Department of Agriculture
Forest Service (FS)**

**Office of Inspector General (OIG) Audit Report No. 08001-1-HQ
Implementation of the Government Performance and Results Act in the Forest Service
Dated: June 2000**

Change in Management Decision

OIG Recommendation No. 1: Develop and implement a comprehensive strategy to ensure the collection and reporting of accurate, complete, and meaningful performance data. Ensure that the strategy addresses cultural issues and provides training to field level staff on the uses and value of performance data.

FS Response to Recommendation No. 1 (January 18, 2005): The Forest Service is in the process of developing a comprehensive master schedule/strategy for implementing improved performance accountability within the Forest Service beginning FY 2005. Key to this strategy is the implementation of a new performance accountability system referred to as PAS. The system, processes, and controls to assure PAS is effectively implemented, i.e. ensures the collection and reporting of accurate, complete, and meaningful performance data, is in progress. Revisions to the agency directives, regarding the establishment of an internal control process and integrating performance reviews into the agency's review processes, have been drafted. The Agency's performance accountability process will address every aspect of implementing the Government Performance Results Act (GPRA).

The Forest Service performance accountability process will be driven by an annual set of measurable management objectives developed by the national leadership that are grounded in the agency's mission as expressed in the strategic plan. These management objectives will describe the results expected and the means to measure performance. The objectives will be used by all units to develop programs of work and budget requests that include a mix of activities tied to local priorities and capabilities and describe the contributions these activities will make toward achieving the agency's mission and current priorities.

The performance accountability process will communicate the management objectives and provide a consistent, integrated mechanism for all employees to plan, implement, track, and report their activities. The integrated system, PAS, will be designed to reduce the number of data entries, improve the speed, accuracy and consistency of reporting, allow the work we accomplish to be more visible, and provide credible and timely information for leaders and managers to assess progress and make more effective decisions and course correction.

This fiscal year, the Forest Service will implement a performance data review process that assures the information reported in the FY 2005 Performance and Accountability Report (PAR) has a higher level of accuracy. In addition, the process will address other reporting data deficiencies noted in the current OIG audit.

Estimated Completion Date: November 30, 2005.

OIG Recommendation No. 2: As part of the strategy to be developed in Recommendation No. 1, require managers of field units at each level of the organization to attest to the accuracy of reported accomplishments in a written certification. If managers cannot attest to the accuracy, a written explanation of the reasons and proposed corrective action should be provided.

FS Response to Recommendation No. 2 (January 18, 2005): The Forest Service began requiring written certifications to attest to the accuracy of the reported accomplishments in FY 2003. The agency recognized a need to revise the process and did so in FY 2004. In FY 2005, the Agency will implement a performance data review process that further assists managers in completing the end-of-year certifications by assuring that managers perform onsite assessments of a representative sample of the data elements reported. This process will assure the consistency in applying performance measures throughout the agency and ensure that identified issues are tracked, monitored, and resolved as quickly as possible.

Estimated Completion Date: November 30, 2005

OIG Recommendation No. 3: Ensure that the strategy developed in response to Recommendation No. 1 incorporates a set of effective internal controls, to include a plan of strategic management review, program level review, and controls to test the reasonableness of reported performance data.

FS Response to Recommendation No. 3 (January 15, 2005): The policy to implement effective internal controls over performance data reporting has been drafted and will be issued through an interim directive, effective immediately. The new policy will be incorporated into the Forest Service manual, FSM 1400 – Controls. The responsibilities of management at various levels of the organization are included.

Estimated Completion Date: March 1, 2005

OIG Recommendation No. 4: As part of the strategy to be developed, continue the process of establishing, publishing, and ensuring adequate written guidance defining each performance measure and setting forth the documentation needed to support reported accomplishments.

FS Response to Recommendation No. 4 (January 18, 2005): Written guidance defining each performance measure and setting forth the documentation needed to support accomplishments are provided in the FY 2005 Program Direction that is distributed throughout the Forest Service. In addition to this means for publishing this information, the Forest Service is developing/purchasing web tools that will be more effective in providing up-to-date information and requirements to all that are responsible for performance accountability.

Estimated Completion Date: July 1, 2005

Informational copies of this report have been distributed to:

Chief, Forest Service

ATTN: Agency Liaison Officer (20)

Government Accountability Office (1)

Office of Management and Budget (1)

Office of the Chief Financial Officer

Director, Planning and Accountability Division (1)