

**EMERGENCY FIRE COST COMMITTEE
FISCAL YEAR 2017 AUDIT REPORT
OREGON FOREST LAND PROTECTION FUND
September 23, 2019
FINAL DRAFT**

I. Overview

The Emergency Fire Cost Committee (EFCC) Administrator annually audits all fire costs which are a part of the claims against the Oregon Forest Land Protection Fund (OFLPF). This report summarizes the findings of the EFCC's fiscal year 2017 audits; the Administrator recommends that the EFCC approve the audits and consequently authorize payment of those claims when they are finalized.

Tim Keith, EFCC Administrator and Dianna Jarman, acting as the EFCC Finance Coordinator, conducted the EFCC audits that occurred in the spring of 2017. In addition, Dave Horton, retired Office Manager, Klamath-Lake District, assisted with the review of documentation during the audits for Central Oregon District, Western Lane District and Southwest Oregon District. Attendees at the audits included district foresters, office and business managers, as well as various unit foresters and other district staff employees.

Fiscal year 2017 audits are complete. During fiscal year 2017 (2016 fire season), total extra costs were \$12,739,601.33. After reductions were made for district deductibles and fire cost recoveries, the total claim to the OFLPF and General Fund is \$10,380,657.52. The following table identifies the seven districts that became eligible for reimbursement after meeting all fire suppression cost deductible requirements outlined in OAR 629-165-0010 through 629-165-0100.

DISTRICT	TOTAL EXTRA COST	DEDUCTIBLE(S)	COST RECOVERY	NET CLAIM
Central OR District - Tbr	\$531,507.30	\$171,944.49	\$0.00	\$359,562.81
Central OR District - Grz	\$52,596.23	\$67,385.03	\$821.51	\$0.00
Douglas FPA - Tbr	\$459,369.00	\$190,154.89	\$0.00	\$269,214.11
Klamath-Lake District - Tbr	\$86,648.67	\$151,347.70	\$0.00	\$0.00
Klamath-Lake District - Grz	\$245,922.27	\$53,636.59	\$0.00	\$192,285.69
Northeast OR District - Tbr	\$1,222,087.48	\$177,303.05	\$176,710.02	\$868,074.41
Northeast OR District - Grz	\$585,493.67	\$80,370.08	\$65,427.59	\$439,696.01
Southwest OR District - Tbr	\$4,805,609.97	\$422,122.01	\$471,934.18	\$3,911,553.79
Southwest OR District - Grz	\$203,244.88	\$19,027.01	\$292.32	\$183,925.56
West OR District - Tbr	\$1,320,893.51	\$145,056.68	\$0.00	\$1,175,836.83
Western Lane District - Tbr	\$3,226,228.35	\$142,310.74	\$103,409.37	\$2,980,508.24
Total	\$12,739,601.33	\$1,620,658.27	\$818,594.89	\$10,380,657.52

II. Audit Philosophy & Procedures

OAR 629-165-0310 requires that emergency fire suppression cost claims against the Oregon Forest Land Protection Fund not be finalized until "... (3)(b) The Administrator has audited each claim; and (c) The Emergency Fire Cost Committee has approved each audit. ..." With this requirement, the Administrator and Finance Coordinator analyze expenditures to assure that they meet all fiscal requirements of the agency and the State of Oregon, are necessary and appropriate for the suppression of the respective incidents, and are appropriately documented. This review assures that the EFCC maintains their financial responsibility to manage the OFLPF for the purpose of spreading the risk of emergency fire suppression costs among protection districts statewide - equalizing their eligible emergency fire expenses. In turn, the audits help maintain the State Forester's ability to procure affordable catastrophic fire insurance to protect the financial interests of forest landowners, Oregon

Department of Forestry, and the State of Oregon. This in turn helps assure the State Forester provide a complete and coordinated forest fire protection system.

The focus of each audit can be separated into two parts. First, all equipment and aircraft charges are reviewed for conformity to pre-set pay schedules and appropriateness. Second, fire line payroll records are reviewed and compared to the Oregon State Payroll System's (OSPS) official payroll records, and fire line equipment records are reviewed and compared to ODF billing for equipment rental records for accuracy. All costs are reviewed for conformity to FEMA eligibility when applicable, and fire cost recovery responsibilities.

The EFCC Administrator encourages the audits be attended by fire management personnel as well as fire business personnel. This affords the added benefit of the audit providing a forum for communicating EFCC policy, procedures and philosophy to these personnel, as well as an opportunity for these individuals to communicate success stories, emerging trends, and issues or concerns. These two-way discussions help assure that we are providing an emergency fire funding program that is responsive to evolving needs/changes in the forest fire fighting business, and ensures continuity of the "Oregon way" of shared forest landowner and State of Oregon-funded firefighting.

III. Audit Results, Fiscal Year 2017

The statewide total for reversal of charges (from the OFLPF back to the district or a vendor/provider) was \$15,076.49. This total is .145% of the fiscal year net claim total (\$10,380,657.52), which reflects well against the range of reversals in the past ten years (which range from a high of .51% to a low of .01%).

This 2017 fiscal year audit report highlights specific areas of concern that the audits revealed for the Administrator and acting Finance Coordinator. The issues are identified below, with recommendations for resolution bulleted in *italics*. Procedural findings that did not result in reversal of eligible charges are indicated by an asterisk (*). Concerns are outlined below:

Eligibility of Personnel with Protection Funding

During the audit process, issues were identified for protection-funded district personnel with charges against the fund. "Base-eight" salary charges for personnel with protection funding (district, area and Salem) assigned to an overhead position on an eligible type 3 or larger incident within their area of responsibility are not eligible for reimbursement. Only overtime and support costs for personnel with protection funding are eligible costs when assigned to those fore-mentioned eligible overhead positions and when relieved of their normal duties.

- *Fire managers and fiscal personnel at all levels - district, area and Salem - must continue to review the guidelines to stay current, as well as effectively instruct their personnel to ensure costs for employees charged to fires are consistent with the OFLPF guidelines.*

Total reversal statewide: \$7,347.76 (Klamath-Lake: \$3,584.79, Southwest OR: \$2,137.50, West OR: \$1,625.47)

AD Resource Payments

Upon review of payment documents against fire line shift tickets, it was discovered that an AD contractor was overpaid for 200 miles @ \$1.16/mile: \$232 in total.

- *Auditing AD payments to ensure proper payment is required to assure the accuracy of payments made to AD employees.*

Total reversal statewide: \$232.00 (Southwest OR)

Shift Tickets*

There were a few issues identified in regards to timekeeping and the use of shift tickets: 1) shift tickets were not completed for tracking time worked for an eligible ODF employee, and 2) the lack of a signature from the resource verifying time worked.

- *Pre-season training needs to continue to emphasize the requirements of personnel and equipment timekeeping and better review of these documents must occur at the fire and during the payment process.*

Fire Investigation Costs*

There continues to be confusion as to the eligibility of costs for district employees when conducting investigation activities; i.e. initially eligible personnel and support costs were charged as an emergency cost, however before the audit the district processed an expenditure correction reversing the charges to the district when the charges were actually an eligible emergency cost.

- *It is recommended that fire managers and fiscal personnel continue to review the guidelines to ensure that employee costs charged to fires are consistent with the OFLPF guidelines.*

Fixed Wing Aircraft and Helicopter Payments

For the most part, districts implement the helicopter payment deductible accurately. Districts were required to meet a fixed deductible amount of \$12,000 in a seven day period during FY17 whether procured through district contract, severity or call-when-needed; districts with a contract helicopter were subject to 50% of the fixed deductible amount. One district inadvertently did not allocate one week's deductible (\$6,000) in an extended period of firefighting activity.

- *Districts must continue to review documentation and make adjustments during the payment process for aircraft resources to ensure eligible and/or ineligible costs are consistent with the OFLPF guidelines.*

Total reversal statewide: \$6,000. (Klamath-Lake)

Eligible Meals

The purchase of meals are eligible for personnel assigned to an eligible overhead position on EFC-eligible fires. All other purchased meals for district firefighting personnel are not eligible. \$216.68 was identified as ineligible and reversed to the district.

- *It is recommended that purchasing practices continue to be reviewed and emphasized with logistic and finance personnel in the Department.*

Total reversal statewide: \$216.68 (Southwest OR)

Incorrectly charged Employee Wages/Travel

There were instances of employees incorrectly reporting time and/or mileage against the fund.

- *Careful auditing for employee shift tickets and payroll/motor pool charges is necessary to prevent these errors.*

Total reversal statewide: \$107.80 (Southwest OR)

Ineligible Fire

All statistical fires including those that pose a threat to district-protected land are eligible for emergency funding. All other fires including mutual aid and smoke chases are ineligible for funding.

- *When completing fire reports and auditing fire expenditures, districts must carefully review those expenditures to ensure that they meet the intent of the EFCC funding guidelines.*

Total reversal statewide: \$1,172.25 (Southwest OR)

Incomplete Backup Documentation for Processed Payments*

Records with incomplete documentation verifying payments processed by districts and Salem staff were identified during the audit process leading to concerns about correctness of payments and coding errors. If proper documentation is not provided to support a payment, undocumented costs are not eligible charges to the fund.

- *Districts are reminded of their responsibility to provide a complete fire package for review of eligible costs during the audit process to verify eligibility. Salem staff, as well as each district, must provide documentation of all fire payments processed to the host district.*

IV. Audit Summary and Follow-up

Several of the audit findings were procedural in nature and did not result in reversal of eligible charges; these findings indicate a need to follow existing procedures. It is important that deficiencies be addressed and mitigated - if not corrected, these issues can multiply during severe, high cost seasons.

Although the 2016 fire season was not as demanding as seasons 2013, 2014 and 2015, it nevertheless presented challenges for the districts. They performed exceptionally well and provided an excellent return on the fire suppression dollars that were expended. Districts were challenged by notable fires in Klamath-Lake (Withers), Northeast Oregon (Weigh Station), West Oregon (2500 Road), to name the larger fires, as well as a number of high-return 'saves' on smaller fires that didn't become project fires due to the districts' excellent work. Districts should be applauded for their continued outstanding work and the positive outcomes of those efforts.

As in the past, the Administrator works with the Fire Protection Division Chief and the Deputy Protection Division Chief to implement these audit findings and recommendations, instilling changes as needed.

The total financial impacts of the audit with reference to ineligible charges identified and charged back to the Districts are as follows:

DISTRICT	IDENTIFIED ISSUE	DEDUCTION	TOTAL REVERSED CHARGES
Klamath-Lake	Eligibility of Personnel with Protection Funding, District/Salem District Helicopter Weekly Deductible	\$3,584.79 \$6,000.00	\$9,584.79
Southwest OR	Eligibility of Personnel with Protection Funding Ineligible District charges Ineligible fire removed from claim AD Resource Over-Payment Eligible Meal Costs	\$2,137.50 \$107.80 \$1,172.25 \$232.00 \$216.68	\$3,866.23
West OR	Personnel Costs; Personnel with Protection Funding Contract Crew	\$1,625.47	\$1,625.47
STATEWIDE TOTAL OF REVERSED CHARGES			\$15,076.49

V. Action Recommended

Pursuant to OAR 629-165-0310, the Administrator recommends that the Emergency Fire Cost Committee approve these audits of fires that burned in fiscal year 2017, and that fire suppression cost claims against the OFLPP from this fiscal year be authorized for payment when claims are finalized; conditioned on proceedings being brought to recover fire suppression costs from responsible parties.

**EMERGENCY FIRE COST COMMITTEE
FISCAL YEAR 2018 AUDIT REPORT
OREGON FOREST LAND PROTECTION FUND
September 24, 2019
FINAL DRAFT**

I. Overview

The Emergency Fire Cost Committee (EFCC) Administrator annually audits all fire costs which are a part of the claims against the Oregon Forest Land Protection Fund (OFLPF). This report summarizes the findings of the EFCC's fiscal year 2017 audits; the Administrator recommends that the EFCC approve the audits and consequently authorize payment of those claims when they are finalized.

Tim Keith, then EFCC Administrator and Dianna Jarman, acting as the EFCC Finance Coordinator, conducted the EFCC audits that occurred in the spring of 2018. In addition, Dave Horton, retired Office Manager, Klamath-Lake District, assisted with the review of documentation during the audits for Coos and Douglas FPA's, and Klamath-Lake and Southwest Oregon Districts. Attendees at the audits included district foresters, office and business managers, as well as various unit foresters and other district staff employees. Spring fires from late FY 2018 were audited in May 2019 by Nancy Hirsch, EFCC Administrator and Tina Meyers, EFC Finance Coordinator assisted by Dianna Jarman, Tim Keith and Dave Horton.

Fiscal year 2018 audits are complete. During fiscal year 2018, total extra costs were \$41,087,151.68. After reductions were made for district deductibles and fire cost recoveries, the total claim to the OFLPF and General Fund is \$33,462,221.98. The following table identifies the ten districts that became eligible for reimbursement after meeting all fire suppression cost deductible requirements outlined in OAR 629-165-0010 through 629-165-0100.

DISTRICT	TOTAL EXTRA COST	DEDUCTIBLE(S)	COST RECOVERY	NET CLAIM
Central OR District - Tbr	\$4,122,867.39	\$258,011.27	\$1,927,645.79	\$1,937,210.32
Central OR District - Grz	\$903,318.05	\$113,581.71	\$46,080.23	\$743,656.11
Coos FPA - Tbr	\$3,242,272.55	\$174,114.07	\$1,934,868.29*	\$1,133,290.19
Douglas FPA - Tbr	\$16,323,741.42	\$215,124.21	\$10,000.00**	\$16,098,617.21
Klamath-Lake District - Tbr	\$2,302,896.95	\$266,461.78	\$357,731.68	\$1,678,703.50
Klamath-Lake District - Grz	\$880,432.59	60,753.39	\$23,962.22	\$795,716.97
Northeast OR District - Tbr	\$1,225,923.22	\$149,185.52	\$484,017.26	\$592,720.44
Northeast OR District - Grz	\$277,516.07	\$124,803.56	\$3,731.64	\$148,980.87
North Cascade - Tbr	2,786,122.23	\$151,878.56	\$310,555.45	\$2,323,688.22
South Cascade - Tbr	\$978,875.22	\$193,781.30	\$0.00	\$785,093.92
Southwest OR District - Tbr	\$7,568,180.85	\$426,804.82	\$30,854.42	\$7,110,521.62
Southwest OR District - Grz	\$43,866.19	\$19,013.70	\$910.06	\$23,942.42
Walker Range FPA - Tbr	\$191,139.08	\$43,724.87	\$138,775.20	\$8,639.01
West OR District - Tbr	\$239,999.87	\$158,558.69	\$0.00	\$81,441.18
Total	\$41,087,151.68	\$2,355,797.45	\$5,269,132.24	\$33,462,221.98

*\$2,000,000.00 was advanced to CFPA from the OFLPF in 2017 to defray firefighting costs and ensure that payments were made in a timely fashion

**\$8,000,000.00 was advanced to DFPA from the OFLPF in 2017 to ensure that firefighting payments were made in a timely fashion

II. Audit Philosophy & Procedures

ORAR 629-165-0310 requires that emergency fire suppression cost claims against the Oregon Forest Land Protection Fund not be finalized until "... (3) (b) The Administrator has audited each claim; and (c) The Emergency Fire Cost Committee has approved each audit. ..." With this requirement, the Administrator and Finance Coordinator analyze expenditures to assure that they meet all fiscal requirements of the agency and the State of Oregon, are necessary and appropriate for the suppression of the respective incidents, and are appropriately documented. This review assures that the EFCC maintains their financial responsibility to manage the OFLPF for the purpose of spreading the risk of emergency fire suppression costs among protection districts statewide - equalizing their eligible emergency fire expenses. In turn, the audits help maintain the State Forester's ability to procure affordable catastrophic fire insurance to protect the financial interests of forest landowners, Oregon Department of Forestry, and the State of Oregon. This in turn helps assure the State Forester provide a complete and coordinated forest fire protection system.

The focus of each audit can be separated into two parts. First, all equipment and aircraft charges are reviewed for conformity to pre-set pay schedules and appropriateness. Second, fire line payroll records are reviewed and compared to the Oregon State Payroll System's (OSPS) official payroll records, and fire line equipment records are reviewed and compared to ODF billing for equipment rental records for accuracy. All costs are reviewed for conformity to FEMA eligibility when applicable, and fire cost recovery responsibilities.

The EFCC Administrator encourages the audits be attended by fire management personnel as well as fire business personnel. This affords the added benefit of the audit providing a forum for communicating EFCC policy, procedures and philosophy to these personnel, as well as an opportunity for these individuals to communicate success stories, emerging trends, and issues or concerns. These two-way discussions help assure that we are providing an emergency fire funding program that is responsive to evolving needs/changes in the forest fire fighting business, and ensures continuity of the "Oregon way" of shared forest landowner and State of Oregon-funded firefighting.

III. Audit Results, Fiscal Year 2018

The statewide total for reversal of charges (from the OFLPF back to the district or a vendor/provider) was \$68,327.91. This total is .204% of the fiscal year net claim total (\$33,462,221.98), which reflects well against the range of reversals in the past ten years (which range from a high of .51% to a low of .01%).

This 2018 fiscal year audit report highlights specific areas of concern that the audits revealed for the Administrator and acting Finance Coordinator. The issues are identified below, with recommendations for resolution bulleted in *italics*. Procedural findings that did not result in reversal of eligible charges are indicated by an asterisk (*). Concerns are outlined below:

Eligibility of Personnel with Protection Funding

During the audit process, issues were identified for protection-funded district personnel with charges against the fund. "Base-eight" salary charges for personnel with protection funding (district, area and Salem) assigned to an overhead position on an eligible type 3 or larger incident within their area of responsibility are not eligible. Only overtime and support costs for personnel with protection funding are eligible costs when assigned to those fore-mentioned positions and when relieved of their normal duties.

- *Fire managers and fiscal personnel at all levels - district, area and Salem - must continue to review the guidelines to stay current, as well as effectively instruct their personnel to ensure costs for employees charged to fires are consistent with the OFLPF guidelines.*

Total reversal statewide: \$6,681.54 (Klamath-Lake: \$2,909.19, North Cascade: \$197.36, Southwest OR: \$3,574.99)

Trainees Ineligible for EFC Funding

There were two instances of trainees charging to the fund when they were clearly in trainee assignments. Trainees are only eligible for emergency funding when there are no qualified people available for the assignment and they are performing the duties of the position, or after they have performed in a trainee role for two complete shifts - after which they are deemed to be adequately functioning in the position.

- *Trainee guidelines should be reviewed and understood by both the sending as well as the receiving district.*

Total reversal statewide: \$5,306.05 (Northeast OR)

Incorrectly charged Employee Wages/Travel

There were several instances of employees incorrectly reporting time and/or mileage against the fund.

- *Careful auditing for employee shift tickets and payroll/motor pool charges is necessary to prevent these errors.*

Total reversal statewide: \$1,397.81 (Central OR: \$66.41, Klamath-Lake: \$647.65, Northeast OR: \$581.32, North Cascade: \$22.00, Southwest OR: \$80.43)

Hand Crew Personnel Re-Assigned to Engines

Hand crews are eligible for EFC-funding, engine crews are the fiscal responsibility of the district. Hand crew personnel re-assigned to engines for fire suppression are no longer eligible for EFC-funding.

- *Districts need to be mindful of the consequences of dismantling their hand crew for fire suppression activities.*

Total reversal statewide: \$2,228.90 (Southwest OR)

AD Resource Payments

Upon review of payment documents against fire line shift tickets, it was discovered that AD contractors were overpaid in three instances.

- *Auditing AD payments to ensure proper payment is required to assure the accuracy of payments made to AD employees.*

Total reversal statewide: \$8,509.00 (Central OR: \$400, North Cascade: \$7,984.00, Walker Range FPA: \$125.00)

Shift Tickets*

There were a few issues identified in regards to timekeeping and the use of shift tickets: 1) shift tickets were not completed for tracking time worked for an eligible ODF employee, and 2) the lack of a signature from the resource verifying time worked.

- *Pre-season training needs to continue to emphasize the requirements of personnel and equipment timekeeping and better review of these documents must occur at the fire and during the payment process.*

Fire Investigation Costs

There continues to be confusion as to the eligibility of costs for district employees when conducting investigation activities, charging employees to the fund when the investigation should have been a district cost.

- *It is recommended that fire managers and fiscal personnel continue to review the guidelines to ensure that employee costs charged to fires are consistent with the OFLPF guidelines.*

Total reversal statewide: \$4,503.44 (Southwest OR)

Fixed Wing Aircraft and Helicopter Payments

For the most part, districts implement the helicopter payment deductible accurately. Districts were required to meet a fixed deductible amount of \$12,000 in a seven day period during FY18 whether procured through district contract, severity or call-when-needed; districts with a contract helicopter were subject to 50% of the fixed deductible amount. Two districts incorrectly computed their deductible responsibilities - both districts had contract helicopters so were eligible for the lower \$6,000 per week deductible.

- *Districts must continue to review documentation and make adjustments during the payment process for aircraft resources to ensure eligible and/or ineligible costs are consistent with the OFLPF guidelines.*

Total reversal statewide: \$16,350.00 (Coos FPA: \$6,000.00, South Cascade: \$10,350.00)

Eligible Meals

The purchase of meals are eligible for personnel assigned to an eligible overhead position on EFC-eligible fires. All other purchased meals for district firefighting personnel are not eligible.

- *It is recommended that purchasing practices continue to be reviewed and emphasized with logistics and finance personnel in the Department.*

Total reversal statewide: \$170.42 (Douglas FPA: \$83.95, Southwest OR: \$86.47)

Miscellaneous Ineligible Charge

Purchases for non-expendable goods were made at Staples, for firefighter gear, and for hose fittings - each of these purchases are the responsibility of the district in which the purchases were made.

- *Purchases of all non-expendable goods as well as firefighting equipment should be carefully reviewed and correctly charges to the purchasing district at the time of bill payment.*

Total reversal statewide: \$645.66 (Douglas FPA: \$398.20, South Cascade: \$159.11, Southwest OR: \$88.35)

Ineligible Fire

All statistical fires including those that pose a threat to district-protected land are eligible for emergency funding. All other fires including mutual aid and smoke chases are ineligible for funding.

- *When completing fire reports and auditing fire expenditures, districts must carefully review those expenditures to ensure that they meet the intent of the EFCC funding guidelines.*

Total reversal statewide: \$298.31 (Central OR: \$38.86, Southwest OR: \$259.45)

Charges to the Fund that are the Responsibility of Cooperating Agencies

Statewide firefighting agreements and fireline agreements determine appropriate charges to the fund. Findings included weed wash charges that were the responsibility of BLM, and reimbursable costs (per fireline agreement) for district resources provided to the USFS.

- *When auditing firefighting costs, care must be taken to ensure that reimbursable costs are properly documented and charged to the appropriate codes to ensure that reimbursement of these costs occur.*

Total reversal statewide: \$20,068.74 (Douglas FPA: \$2,318.45, South Cascade: \$1,499.37, Southwest OR: \$16,250.92)

Under-billing Responsible Parties for EFC-Eligible Charges

Responsible parties are financially accountable for reimbursing fire suppression costs to the fund. Districts are accountable for those EFC-costs they do not bill the responsible party.

- *Care should be taken by districts to ensure all applicable firefighting charges are accounted for before billing a responsible party.*

Total reversal statewide: \$2,168.04 (Southwest Oregon)

IV. Audit Summary and Follow-up

Some of the audit findings were procedural in nature and did not result in reversal of eligible charges; these findings indicate a need to follow existing procedures. It is important that deficiencies be addressed and mitigated - if not corrected, these issues can multiply during severe, high cost seasons.

The 2017 fire season was long and demanding, presenting serious challenges for districts across the state. There were extraordinary efforts made across the State to keep fires as small as possible and to keep fires burning on neighboring jurisdictions from burning onto protected lands. Notable fires in each district are: Central OR (Milli and Eagle Creek Fires - which also burned in North Cascade), Coos FPA (Chetco Bar Fire), Douglas FPA (Horse Prairie Fire), Klamath-Lake (Devil's Lake, Jade Creek and Naylox Fires), Northeast OR (Indian Lake Fire), North Cascade (Whitewater and Eagle Creek Fires), South Cascade (Jones Fire and a host of Willamette National Forest

fires started by lightning), Southwest OR (Burnt Peak, Flounce and I-5 MP 53 Fires), Walker-Range (Pipeline Fire which resulted in the evacuation of Crescent and Gilchrist), and West OR (Riley Central Fire). In addition to these notable fires, the Administrator heard stories of countless saves that demonstrate the commitment and effectiveness of ODF and Associations statewide. He applauds districts for their outstanding work and outcomes from the 2017 fire season.

As in the past, the Administrator works with the Fire Protection Division Chief and the Deputy Protection Division Chief to implement these audit findings and recommendations, instilling changes as needed.

The total financial impacts of the audit with reference to ineligible charges identified and charged back to the Districts are as follows:

DISTRICT	IDENTIFIED ISSUE	DEDUCTION	TOTAL REVERSED CHARGES
Central OR	Incorrectly charged wages/travel	\$66.41	
	AD resource over-payment	\$400.00	
	Ineligible fire removed from claim	\$38.86	\$505.27
Coos FPA	District helicopter weekly deductible	\$6,000.00	\$6,000.00
Douglas FPA	Ineligible meals	\$83.95	
	Ineligible purchases (non-expendable property)	\$398.20	
	Weed wash charges which were responsibility of BLM	\$2,318.45	\$2,800.60
Klamath-Lake	Eligibility of personnel w/ protection funding (Area/Salem)	\$2,909.19	
	Incorrectly charged employee wages/travel	\$647.65	\$3,556.84
Northeast OR	Trainees not eligible for EFC funding	\$5,306.05	
	Incorrectly charged employee wages/travel	\$581.32	\$5,887.37
North Cascade	Eligib. of personnel w/ protection funding (District/Salem)	\$197.36	
	Incorrectly charged employee wages/travel	\$22.00	
	AD resource over-payment	\$7,984.00	\$8,203.36
South Cascade	District helicopter weekly deductibles	\$10,350.00	
	Ineligible purchases (non-expendable property)	\$159.11	
	Incorrectly coded costs which were responsibility of USFS	1,499.37	\$12,008.48
Southwest OR	Eligibility of personnel with protection funding	\$3,574.99	
	Incorrectly charged employee wages/travel	\$80.43	
	Hand crew personnel assigned to engines	\$2,228.90	
	Ineligible fire investigation costs	\$4,503.44	
	Ineligible meals	\$86.47	
	Ineligible purchases (non-expendable property)	\$88.35	
	Ineligible fire removed from claim	\$259.45	
	Incorrectly coded costs which were responsibility of USFS	\$16,250.92	
Failure to bill respons. party for full suppression cost	\$2,168.04	\$29,240.99	
Walker Range FPA	AD resource over-payment	\$125.00	\$125.00
West OR		\$0	\$0
STATEWIDE TOTAL OF REVERSED CHARGES			\$68,327.91

V. Action Recommended

Pursuant to OAR 629-165-0310, the Administrator recommends that the Emergency Fire Cost Committee approve these audits of fires that burned in fiscal year 2018, and that fire suppression cost claims against the OFLPF from this fiscal year be authorized for payment when claims are finalized; conditioned on proceedings being brought to recover fire suppression costs from responsibilities.

**EMERGENCY FIRE COST COMMITTEE
FISCAL YEAR 2019 AUDIT REPORT
OREGON FOREST LAND, PROTECTION FUND
January 6, 2020 - DRAFT**

I. Overview

The Emergency Fire Cost Committee (EFCC) Administrator annually audits all fire costs which are a part of the claims against the Oregon Forest Land Protection Fund (OFLPF). This report summarizes the findings of the EFCC’s fiscal year 2019 audits; the Administrator recommends that the EFCC approve the audits and consequently authorize payment of those claims, as needed, when they are finalized.

Nancy Hirsch, EFCC Administrator and Tina Meyers, EFCC Finance Coordinator, conducted the EFCC audits that occurred in the spring of 2019. Due to the EFCC staffing transitions and larger audits additional assistance and consultation was provided as follows:

- Southwest District: Tim Keith, retired EFCC Administrator, Dianna Jarman, retired EFCC Finance Coordinator/Office Manager, and Dave Horton, retired Office Manager Klamath Lake district
- Klamath Lake District: Dave Horton, retired Office Manager
- Northeast Oregon: Dawn Sleight, Office Coordinator North Cascade

Attendees at the audits included district foresters, office and business managers, as well as various unit foresters and other district staff employees.

Fiscal year 2019 audits are complete. During fiscal year 2019, total extra costs were \$98,382,323. After reductions were made for district deductibles and fire cost recoveries, the total claim to the OFLPF and General Fund is \$43,497,688. The following table identifies the districts that became eligible for reimbursement after meeting all fire suppression cost deductible requirements outlined in OAR 629-165-0010 through 629-165-0100.

District	Extra Costs	Recoveries	Daily Deductible	Acreage Deductible	Net Claim
CFPA-Tbr	\$3,919,762	\$1,953,240	\$25,000	\$124,957	\$1,816,565
COD – Tbr	\$10,163,515	\$3,801,406	\$157,268	\$104,846	\$6,099,995
COD – Grz	\$2,409,078	\$981,650	\$61,954	\$51,628	\$1,313,846
DFPA-Tbr	\$1,823,509	\$565,768	\$100,000	\$94,488	\$1,063,253
KL-Tbr	\$3,407,552	\$2,417	\$102,431	\$102,892	\$3,199,813
KL-Grz	\$400,753	\$0	\$32,886	\$27,405	\$340,462
NCAS-Tbr	\$1,434,229	\$0	\$79,942	\$53,295	\$1,300,992
NEO-Tbr	\$690,163	\$732	\$83,203	\$86,743	\$519,485
NEO-Grz	\$1,092,657	0	\$68,075	\$56,729	\$967,853
SCAS-Tbr	\$507,961	\$19,485	\$96,941	\$93,309	\$298,226
SWO-Tbr	\$72,355,727	\$45,554,715	\$134,289	\$89,526	\$26,577,197
SWO-Grz	\$16,596	\$6,328	\$10,269	\$8,643	No Claim
WO-Tbr	\$160,819	\$18,074	\$67,403	\$96,071	No Claim
Total	\$98,382,323	\$52,903,815	\$1,019,661	\$990,531	\$43,497,688

II. Audit Philosophy & Procedures

OAR 629-165-0310 requires that emergency fire suppression cost claims against the Oregon Forest Land Protection Fund not be finalized until “... (3) (b) The Administrator has audited each claim; and (c) The Emergency Fire Cost Committee has approved each audit. ...” With this requirement, the Administrator and Finance Coordinator analyze expenditures to assure that they meet all fiscal requirements of the agency and the State of Oregon, are necessary and appropriate for the suppression of the respective incidents, and are appropriately documented.

This review assures that the EFCC maintains their financial responsibility to manage the OFLPF for the purpose of spreading the risk of emergency fire suppression costs among protection districts statewide – equalizing their eligible emergency fire expenses. In turn, the audits help maintain the State Forester’s ability to procure affordable catastrophic fire insurance to protect the financial interests of forest landowners, Oregon Department of Forestry, and the State of Oregon. This in turn helps assure the State Forester provide a complete and coordinated forest fire protection system.

The focus of each audit can be separated into two parts. First, all equipment and aircraft charges are reviewed for conformity to pre-set pay schedules and appropriateness. Second, fire line payroll records are reviewed and compared to the Oregon State Payroll System’s (OSPS) official payroll records, and fire line equipment records are reviewed and compared to ODF billing for equipment rental records for accuracy. All costs are reviewed for conformity to FEMA eligibility when applicable, and fire cost recovery responsibilities.

The EFCC Administrator encourages the audits be attended by fire management personnel as well as fire business personnel. This affords the added benefit of the audit providing a forum for communicating EFCC policy, procedures and philosophy to these personnel, as well as an opportunity for these individuals to communicate success stories, emerging trends, and issues or concerns. These two-way discussions help assure that we are providing an emergency fire funding program that is responsive to evolving needs/changes in the forest fire fighting business, and ensures continuity of the “Oregon way” of shared forest landowner and State of Oregon-funded firefighting.

III. Audit Results, Fiscal Year 2019

The statewide total for reversal of charges (from EFCC eligibility back to the district or a vendor/provider) was \$1,777,993. This total is 4% of the fiscal year net claim total (\$43,497,688). This is higher than the range of reversals in the past ten years (which range from a high of .51% to a low of .01%). This percentage is driven primarily from a coding decision related to aircraft use on a complex incident, which after further review and analysis was changed appropriately to reflect FEMA eligibility.

This 2019 fiscal year audit report highlights specific areas of concern revealed to the Administrator and Finance Coordinator. The issues are identified below, with recommendations for resolution bulleted in *italics*. Procedural findings that did not result in reversal of eligible charges are indicated by an asterisk (*). Concerns are outlined below:

Eligibility of Personnel with Protection Funding

Issues were identified for protection-funded district personnel with charges against the fund. “Base-eight” salary charges for personnel with protection funding (district, area and Salem) assigned to an overhead position on an eligible type 3 or larger incident within their area of responsibility are not eligible. Only overtime and support costs for personnel with protection funding are eligible costs when assigned to those fore-mentioned positions and when relieved of their normal duties.

- *Fire managers and fiscal personnel at all levels – district, area and Salem – must continue to review the guidelines to stay current, as well as effectively instruct personnel to ensure costs for employees charged to fires are consistent with the OFLPF guidelines.*

Incorrectly charged Employee Wages/Travel

There were several instances of employees incorrectly reporting time and/or mileage against the fund.

- *Fire Finance training and careful auditing of employee shift tickets/payroll, travel reimbursements, and motor pool charges is necessary to prevent these errors.*

Hand Crew Personnel Re-Assigned to Engines

Hand crews are eligible for EFC-funding, engine crews are the fiscal responsibility of the district. Hand crew personnel re-assigned to engines for fire suppression are no longer eligible for EFC-funding.

- *Districts need to be mindful of tracking employee time when reassigning their hand crew members to district engines or other fire suppression activities.*

Contracted Resource Payments

Upon review of payment documents against fire line shift tickets, it was discovered that contractors were overpaid in three instances.

- *Knowledge of contract language and audit of documentation is necessary to make correct payments to contracted resources.*

Shift Tickets*

There were a few issues identified in regards to timekeeping and the use of shift tickets and shuttle records: 1) shift tickets or shuttle records were not completed for tracking time worked for an eligible ODF employee, 2) the lack of a signature from the resource or supervisor verifying time worked, and 3) shift ticket or shuttle record was not received by the host district.

- *Pre-season training needs to continue to emphasize the requirements of personnel and equipment timekeeping and better review of these documents must occur at the fire, home unit, and during the payment process.*

Fixed Wing Aircraft and Helicopter Payments

For the most part, districts implement the helicopter payment deductible accurately. Districts were required to meet a fixed deductible amount of \$12,000 in a seven day period during FY19 whether procured through district contract, severity or call-when-needed; districts with a contract helicopter were subject to 50% of the fixed deductible amount. Two districts incorrectly computed their deductible responsibilities – both districts had contract helicopters so were eligible for the lower \$6,000 per week deductible.

- *Districts must continue to review documentation and make adjustments during the payment process for aircraft resources to ensure eligible and/or ineligible costs are consistent with the OFLPF guidelines. A calendar to track helicopter deductible per week would be beneficial for auditing purposes.*

Eligible Meals

The purchase of meals are eligible for personnel assigned to an eligible overhead position on EFC-eligible fires. All other purchased meals for district firefighting personnel are not eligible.

- *It is recommended that purchasing practices continue to be reviewed and emphasized with logistics and finance personnel in the Department. The prorate calculation used to determine eligible meal expenses needs to be documented and in the file at the time of audit.*

Ineligible Fire

All statistical fires including those that pose a threat to district-protected land are eligible for emergency funding. All other fires including mutual aid and smoke chases are ineligible for funding. There were many ineligible fire expenditures that were corrected before or during the audit, and some after the audit.

- *When completing fire reports and auditing fire expenditures, districts must carefully review those expenditures to ensure that they meet the intent of the EFCC funding guidelines.*

Charges to the Fund that are the Responsibility of Cooperating Agencies

Statewide firefighting agreements and fireline agreements determine appropriate charges to the fund. Significant change to the Western Oregon Operating Plan, where BLM no longer pays assessment fees to the OFLPF, caused a major shift in tracking emergency fire costs when BLM acreage was involved on the west side of Oregon. Many expenditures for fires with 100% BLM acreage were coded for EFC eligibility. In all cases, non-carded aircraft expenses will not be reimbursed per BLM policy, and were charged back to the District.

- *When auditing firefighting costs, care must be taken to ensure that reimbursable costs are properly documented and charged to the appropriate codes to ensure that reimbursement of these costs occur.*

Under-billing Responsible Parties for EFC-Eligible Charges

Responsible parties are financially accountable for reimbursing fire suppression costs to the fund. Districts are accountable for those EFC-costs they do not bill the responsible party.

- *Care should be taken by districts to ensure all applicable firefighting charges are certified jointly by a fire manager and business manager before billing a responsible party.*

IV. Audit Summary and Follow-up

Audits started with a Southwest Oregon Payment Team in October, 2018 at Salem Headquarters. This payment team structure was similar to an IMT. The constant in the structure was Stacy Miller, ODF's Fire Business Manager and Sharrol Pyle, ODF's FEMA Coordinator. Various personnel from around the state filled the Incident Commander and Operation Section Chief positions. This payment team's focus was the three FEMA fires in the SWO District (Garner, Ramsey Canyon, and Hugo Road), and fires that were turned over or managed by federal or interagency teams (South Umpqua/Sugar Pine/Miles, Taylor, Klamathon, Snowshoe, ODF Klondike). The payment processes itself was done by several people, the audit process was done by Tim Keith, Nancy Hirsch, Stacy Miller, Sharrol Pyle, Tina Meyers, Dianna Jarman and Dawn Sleight. Multiple corrections were made during the audit as they were discovered, since the field office was understaffed.

Findings during the EFCC audit in October (Garner Complex, Ramsey Canyon, and Hugo Road):

1. Shift tickets for air attack and helicopters, that listed "Garner Complex" as the incident, were coded to EFC eligible costs. Since these resources were supporting the whole complex, corrections were made to code the costs to FEMA based on the percent of effort within the Garner Complex (99.47% FEMA), during the FEMA eligible time frame.
2. The new ePayroll system was implemented in 2018, and the documentation to research eligible FEMA/EFC labor costs was not always available in the fire files. Members of the

payment team were given special access to the payroll system in order to research electronic records and reconcile hours charged to FEMA and EFC codes.

3. Contracted resources on stand-by at the ODF office, were not EFC eligible charges, and corrected back to the District.
4. Costs associated with contractor's travel to and from the incident, when contracted to work during the FEMA period, were not EFC eligible charges and corrected to FEMA.
5. Due to lend/lease arrangements, and multiple fires within the Garner Complex, documentation was sometimes missing in fire files and had to be researched.

In April and May of 2019, audits were scheduled with Districts that had a draft claim established: Central Oregon, Coos Forest Protective Association, Douglas Forest Protective Association, Klamath Lake, Northeast Oregon, North Cascade, South Cascade, Southwest Oregon and West Oregon.

Throughout the spring audits, common discoveries were made. Of particular notice was the effect the change to the Western Oregon Operating Plan (WOOP) had with tracking eligible fire costs. Since BLM no longer paid OFLPF assessments for these lands, this required Districts to invoice BLM for fires on all or part of their jurisdiction. Audit findings related to the change in the WOOP:

- Districts are responsible for costs of non-carded aircraft when used on BLM jurisdictional fires. BLM will not reimburse for non-carded aircraft costs.
- Districts cannot use EFC eligible charge codes for fires that are 100% BLM jurisdictional fires, they will be coded to the Cooperative Agreement charge code for billing purposes.
- Districts will have cost shares in place for all fires that involve a portion of BLM jurisdictional acres.

Other audit findings from April and May audits:

- EFC eligible costs for personnel during a FEMA incident could not be validated due to ePayroll system changes. Cost at the time of the audit were not supported by adequate documentation and therefore EFC eligibility could not be determined for personnel.
- Eligibility confusion regarding trainees: on assignments; documentation on the resource order; and in the EFC Directive.
- The majority of personnel coding errors usually involved in-District personnel due to lack of internal review prior to the EFC audit, such as:
 - District handcrew eligibility when substituting for someone on an engine
 - Temporary employee eligibility
 - District level of protection outside of fire season
 - District employee eligibility per the Directive requirements (release of normal duties and work on NFCA or non-stat fires)
- In preparation for audits, Districts were not always prepared with the following:
 - List of names of District handcrew members

- Complex lists
- Type 3 IAPs
- Cost share agreements with final dates/signatures
- Preplanned dispatch block and run sheets for fires outside of fire season
- Copies of contracts in all fire files (aviation contracts were missing in some files)
- Written request/documentation for EFCC consideration regarding decisions made when ordering traditionally ineligible resources
- Pre-audit corrections to ineligible charges for fires that are non-stat or with no fire crew action
- Calendar showing helicopter deductible decisions made during the fire season
- Outstanding fire costs

During Fire Season 2019 financial “scrubs” were introduced. This process, which streamlines the process of billing between agencies, has already been in use by other state and federal agencies. A “scrub” is a process using the Isuite Database information and reviewing it for accuracy (scrubbing the data until it is clean). Actual costs are confirmed for hired resources on the incident, and a consistent hourly rate estimate is used for agency personnel. The scrub team consists of representatives from the agencies involved and is approved by both the financial representatives and agency administrators. Instead of back and forth invoicing, agency off-sets are used to settle the cost share. The result of this process is a spreadsheet showing each agency’s cost, based on the cost share agreement. The scrub spreadsheets were used to update claims to show ODF’s share of costs in Southwest Oregon District and Klamath Lake District.

Large Emergency Cost fires that occurred after the 2019 audits, will be audited in 2020 and include the following:

- Central Oregon: Bridge Drive; 1620 Road; Box Springs; Wineland Canyon
- DFPA: Day’s Coffee
- Klamath Lake: Sunna
- North Cascade: Santiam
- Northeast Oregon: Eden Bench RAWS
- South Cascade: Dower’s Road #2
- Southwest Oregon: Medco B and Neil Rock

The 2018 fire season was another demanding and challenging year with many large, costly fires. Large fires on multiple ownerships, across multiple states in the west and even the nation created significant resource drawdown. The ODF and landowner partnership continues to be critical to mobilizing heavy equipment firefighting resources.

Three major lightning events triggered intensive initial attack activity in June, July and August. These events also established several large fires. June’s lightning event brought 7,000 strikes over two days. July’s weekend lightning event with 2,815 strikes ignited hundreds of fires, several of which became large fires in southwest Oregon. August saw another lightning event

with 2,330 strikes which ignited 180 fires in central and eastern Oregon. Eight of these fires became large fires in central Oregon.

There were twelve large fires ranging from \$1.5 million to \$40 million in gross costs.

- Lobster Creek (Coos FPA) – these fire costs will be reduced from responsible party fire cost recovery.
- Wilson Prairie, South Valley Road*, Kinzua Complex (Central Oregon District)
- Watson Creek (Klamath Lake District) – work still underway way pursuing responsible party.
- Garner Complex*, Wagner Creek Complex, ODF Klondike, Taylor, Snowshoe, Sugar Pine/Mile/South Umpqua, Ramsey* (Southwest Oregon) – The Ramsey fire costs are anticipated to be greatly reduced from responsible party fire cost recovery.

Three fires noted by an asterisk * above were declared eligible for a fire management assistance grant (FMAG) through the Federal Emergency Management Agency (FEMA). Graham and Hugo, two other ODF fires are also, FMAG – FEMA eligible. There were thirty other extended attack, large fires that ranged from \$100,000 to less than \$1 million that were effectively stopped from being another significant large, costly fire on the landscape. ODF incident management teams (IMT's) were deployed several times throughout the season on both lightning and human-caused fires.

The ODF, landowner partners, contractors and other cooperating agencies should be commended for their efforts across all functions in the resources required to provide for firefighter and public safety while minimizing costs and losses. Despite extreme conditions, initial attack response excelled at 93% of fires caught at 10 acres or less. In 2018, ODF recorded 1,113 total fires and 76,739 protected acres burned. Overall in Oregon, the Northwest Interagency Coordination Center (NWCC) reported 2,018 fires and 897,263 acres burned in Oregon. ODF's share was 55% of the fires yet burning only 8.6% of the total acres.

This audit included fire by fire discussions around district response (initial and extended attack through incident management team mobilization) to fires on the claim, BLM agreement where applicable and if human-caused, status of investigation and fire cost recovery was also identified. The dedication and commitment to serving landowner customers and all Oregonians was clearly demonstrated throughout each visit across all functions within the districts.

As in the past, the Administrator works with the Fire Protection Division Chief, Deputy Protection Division Chief and Protection Business Manager to implement these audit findings and recommendations, instilling changes as needed.

The total financial impacts of the audit with reference to ineligible charges identified and charged back to the Districts are as follows:

Dist.	Identified Issue	Correction	Total
COD	Graham, 955128-18		
	Two seasonal employees miscoded SDE	-\$50.00	
	City of Lake Oswego, miscoded to 19274	-\$395.65	
	South Valley, 954018-19		
	Two seasonal employees miscoded SDE	-\$22.00	
	Contract dozer, double shift to single shift	-\$1,720.50	
	Kingsley Road,		
	Out of State travel incorrectly charged	-\$636.30	
	Allen Creek, 951008-19		
	Finance charge on PO #A118710	-\$34.86	
	Westcliff, 954024-19		
	Contract crew overpaid 10 hours on 8/21	-\$439.00	
			-\$3,298.31
CFPA	Lobster Creek, 723063-19		
	Mileage Rate incorrectly billed	-\$158.77	
			-\$158.77
DFPA	Canyon Creek, 732034-19		
	IAPs not available to show EFC eligibility for in-district employees and mileage	-\$647.65	
	MP163 I5NB, 731126-19		
	Helicopter deductible not met	-\$6,000	
			-\$6,647.65
KL	McCoy, 981039-19		
	3 hours personnel time miscoded	-\$61.59	
	Drews, 981029-19		
	Hand crew overcharged hours	-\$915.00	
	Link Trail, 981008-19		
	Hand crew corrections	-\$5,028.29	
	Watson Creek, 982036-19		
	Overcharge for POV mileage	-\$45.00	
	Muddy Creek, 982034-19		
	1 BLM Seat, reduce by \$6,348.05	-\$6,348.05	
			-\$12,397.93
NCAS	Silver Creek, 582008-19		
	29 hours for work on Rehab in October	-\$1,335.44	
	Meals for prepositioning	-\$1,612.50	

Dist.	Identified Issue	Correction	Total
	Drift Creek, 582020-19		
	In-district protection funded employees and vehicle mileage	-\$301.07 -\$39.24	
	T2200, 582023-19		
	NFCA incident, vehicle mileage.	-\$67.71	
	Valley View, 582035-19		
	DOC payment coded to wrong incident, should be 582017-19, Santiam Pre-Po.	-\$6,800.00	
	Non stat fire, RFD was invoiced	-\$1,650.58	
	Central, 582060-19		
	Non stat fire, RFD was invoiced	-\$1,687.74	
			-\$13,494.28
NEO	Eli Creek, 973028-19		
	\$12,000 deductible for helicopter, will be moved from Eli Creek to Calamity	-\$12,000	
	Calamity, 973035-19		
	\$12,000 deductible for helicopter, will be moved from Eli Creek to Calamity	+\$12,000	
	Lostine Ranch, 974049-18		
	FY19 project number was a holdover from FY18, and will be corrected to FY18 fire	-\$389.68	
	Kimmel, 974024-19		
	Personnel correction 16 hours	-\$356.90	
			-\$746.58
SCAS	Horse Rock all BLM acres		
	Non-carded helicopter, BLM will not pay	-\$1,695	
	McGowen all BLM acres		
	Non-carded helicopter, BLM will not pay	-\$2,265	
	Scott Fire all BLM acres		
	Non-carded helicopter, BLM will not pay	-\$5,415	
	Witcher, 771083-19		
	Helicopter charge correction	-\$870	
	Dorris Creek, 771094-19		
	US Bank charge for 5 engine crew meals	-\$103.68	
	Food Service charges for 4 dispatcher meals	-\$79.36	
	Indian Ridge, 771100-19		
	Charge for 1 District employee meal	-\$25.94	
			-\$10,453.98

Dist.	Identified Issue	Correction	Total
SWO	Garner Complex, 712166-19		
	ODF vehicle mileage, no documentation	-\$109.14	
	Contracted faller, correct to FEMA coding	-\$29,725	
	Two hand crews, stand-by shift tickets	-\$3,430.40	
	Travel time reversed to FEMA coding	-\$353.15	
	BiMart non consumable supplies	-\$100.57	
	Aircraft that supported the whole incident, correct charges from EFC to FEMA	-\$1,573,182.30	
	Ramsey Canyon, 711325-19		
	Contracted porta pots to FEMA coding	-\$3,384.00	
	Railroad Gap, 711135-19		
	ODF payroll corrections, 2 employees	-\$3,486.09	
	Contract Crew overpaid 20 hours	-\$857.60	
	Wagner Complex, 711089-19		
	IA District equipment on 7/20/19	-\$486	
	Hendricks, 711094-19		
	Investigator charges in error	-\$1,868.94	
	AA charges, not eligible	-\$20,861.31	
	SDE reversed to District, two employees	-\$6.85	
	Contract dozer, missing shift tickets	-\$6,440	
	Klamathon, federal billing expenses		
	19 employee payroll corrections	-\$17,427.84	
	<u>East Fielder</u> , \$880.00 all BLM <u>McConville Peak</u> , \$7,162.97 all BLM <u>Speaker Road</u> , \$4,583.78 all BLM <u>Althouse Creek</u> , \$1,199.17 all BLM <u>Bear Creek #2</u> , \$37,192.78 all BLM <u>Crooks Creek</u> , \$16,496.58 all BLM <u>E Antelope 6500</u> , \$659.20 all BLM <u>Ferry Road</u> , \$193.14 all BLM	-\$68,367.62	
			-\$1,730,764.96
WO	Fall Creek, 553008-19		
	Two meals for District employee.	-\$31.00	
			-\$31.00
	GRAND TOTAL		-\$1,777,993.46

V. Action Recommended

Pursuant to OAR 629-165-0310, the Administrator recommends that the Emergency Fire Cost Committee approve these audits of fires that burned in fiscal year 2019, and that fire suppression cost claims against the OFLPF from this fiscal year be authorized for payment when claims are finalized; conditioned on proceedings being brought to recover fire suppression costs from responsibilities. Due to conditional payments already made based on fire cost estimates, which enable districts to pay for costs, there may be no further OFLPF payments.