

**OREGON DEPARTMENT OF
ADMINISTRATIVE SERVICES**

OREGON DEPARTMENT OF FORESTRY

Review and Assessment

April 22, 2021



Certified
Public
Accountants

OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES
OREGON DEPARTMENT OF FORESTRY
Review and Assessment

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Engagement Summary

Overview

Macias Gini & O'Connell LLP (MGO) was engaged by the Oregon Department of Administrative Services (ODAS) to provide an independent third party assessment of the Oregon Department of Forestry's (ODF) current Accounts Receivable (AR) and Accounts Payable (AP) practices. MGO performed the work in accordance with the Statements on Standards for Consulting Services issued by the American Institute of Certified Public Accountants. The objective of the engagement was to review, reconcile, evaluate and make recommendations on ODF's AR and AP functions as a whole; AR and AP policies and procedure; ODF's policy and procedures involving the Federal requirements for submission of claims and reimbursement, focusing on the Federal Emergency Management Agency (FEMA) Fire Management Assistance Grant (FMAG) Program and; the AR and AP statutory and policy structure.

ODF's fire protection activities are performed by three primary groups:

- **ODF Operations:** Responsible for overall execution of fire protection and oversight of the field protection districts and operating associations.
- **ODF Administration:** Responsible for budgeting, financial services, contract and acquisition management, human resources, and information technology.
- **Field Protection Districts and Operating Associations:** Responsible for fire protection and daily operations at the district level.

ODF is an executive branch agency within the state government enterprise, required to follow the same policies as other state agencies but allowed to create enhanced policy standards and associated procedures specific to ODF. This tiered approach to state government policy places overarching Federal Law requirements first, followed by Oregon Revised Statutes, then followed by Oregon Administrative Rules, further implemented by Department of Administrative Services (DAS) statewide policies including the Oregon Accounting Manual and then subsequently followed by ODF policies, directives, procedures, and guidance. MGO considered the statewide policies in effect and have made several recommendations as to additional policies and procedures the Department of Forestry should establish or revise to mitigate risk in Accounts Receivable and Accounts Payable practices related to fire finance.

The results of the engagement reported do not constitute an examination made in accordance with attestation standards, the objective of which would be to express an opinion or conclusion, respectively we do not express such an opinion or conclusion. Furthermore, this includes any opinion or representation related to the accuracy or completeness of the information provided by management. The sufficiency of the scope is solely the responsibility of the ODAS. We make no representation regarding the sufficiency of the scope of services to identify all significant matters or reveal errors in the underlying information, instances of fraud, or illegal acts, if any. We have no obligation to update our report or to revise the information contained herein to reflect events and transactions occurring subsequent to the date of this report. This report is intended solely for the information and use of ODAS and is not intended to be, and should not be, used by anyone other than this specified parties.

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Scope and Objectives

The scope of the engagement of ODF included activity occurring during the period of July 1, 2015, through December 31, 2020. The review focused on the following three areas:

1. Accounts Receivable and Payable Process Evaluation
2. Federal Emergency Management Agency (FEMA) Claims
3. Past and Current Practices and Procedures

The objectives of the areas identified above included the following:

1. Review and evaluate ODF's Accounts Receivable and Payable functions at the twelve fire protection districts; including nine districts inside the ODF department structure and three districts that are independent non-profit entities. Assist with the dispersing of backlogged invoices, preparing invoices, and reviewing documentation related to past transactions that have been paid.
2. Review and evaluate ODF's FEMA Fire Management Assistance Grant (FMAG) Program claim submittals for the past five years to provide ODAS and ODF with an understanding what expenses are eligible for reimbursement under the FMAG program and FEMA's submission requirements for claims.
3. Research, evaluate, and, taking into account the processes, practices and procedures used in each District, enumerate ODF's process for current and past AR and AP practices and procedures including: decision making, timely invoice submittal or payment, planning and policy development.

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Observation Rating Significance

The observations are classified by rating significance as defined below:

High	<ul style="list-style-type: none"> • Design of controls is ineffective in addressing key risks or no process exists to manage the risk. • Controls/policies/procedures documentation is incomplete, unclear or outdated, not monitored and/ or does not exist. • Controls are not in operation or have not yet been implemented. • There is non-compliance with laws/regulations/policies/procedures and there are opportunities to develop new controls to provide a more appropriate level of assurance. • Immediate need for corrective and/or improvement actions to be undertaken.
Medium	<ul style="list-style-type: none"> • Design of controls only partially addresses key risks, and does not provide adequate assurance that all objectives will be achieved. • Controls/policies/procedures are documented, up-to-date, and monitored, but there are some gaps in the documentation relied upon to provide evidence that the key controls are operating effectively. • Controls are not operating consistently and/or effectively, or have not been fully implemented. Identified general compliance with laws/regulations/policies/procedures with a few minor exceptions. • There are some opportunities to improve existing controls, strengthen compensating controls and/or awareness of the controls. • There is a cost/benefit advantage to implement improvement opportunities.
Low	<ul style="list-style-type: none"> • Design of controls is adequate in addressing key risks, providing a reasonable level of assurance that objectives are being achieved. • Controls/policies/procedures are documented, up-to-date, and monitored. • Controls are fully implemented and operating effectively and efficiently. • Identified high level of compliance with laws/regulations/policies/procedures. • Some improvement opportunities have been identified but not yet actioned.

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1. COST SHARE AGREEMENTS

Category: Policies & Procedures

A cost share agreement documents the financial responsibility for incident resources for multi-agency (states and federal) incidents where a decision has been made to share resource costs. Cost share agreements are executed per incident and at the point in time when an incident involves multi-agencies. Cost share agreements identify the period in which costs are shared, the costs to be shared, the method by which costs will be shared, and the costs to be borne by each agency (not shared). Master agreements between agencies address the need for incident-specific agreements and identify agency specific requirements, including format and required signatures.

OBSERVATION:

Risk Rating: High

Each Fire Protection District Forester is responsible for drafting, negotiating and authorizing cost share agreements for incidents that occur within their district. However, based on inquiry with key personnel at the Fire Protection Districts and ODF headquarters, the ODF Operations and Administrative Branches are not consistently included in the decision making process and/ or informed of the agreement terms prior to the cost share reconciliation, which occurs after the containment of an incident. Additionally, the current cost share agreement policies and procedures do not include procedures related to on-going monitoring or interdepartmental communication of executed cost share agreements.

IMPACT:

Lack of oversight by the ODF Operations and Administrative Branch could result in inefficiencies due to complex cost share terms leading to errors in accounts receivable or payable estimates and/or miscommunication related to the agreed upon incident terms or status of the cost share incidents.

RECOMMENDATION:

The ODF Operations and Administrative Branches should clearly define policies and procedures for cost share agreements to ensure the terms utilized by the Fire Protection Districts are appropriate (based on applicable regulations) and to ensure the ODF Operations and Administrative Branch are kept informed of the cost share terms and status.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Two cost share standard templates are established in our master agreement with federal partners. In 2020, all partners agreed to utilize the "percent acres" cost share template as a standard for the Labor Day fires. While the Green Book is traditionally positioned for annual updating in the off-season, we agree that business process updates made midway during fire season, should be captured and updated continually to ensure all parties are consistently referencing the same guidance. The Fire Protection Division (ODF Operations), Administration (ODF Administrative Branch), Districts and Emergency Fire Cost Committee (EFCC) administration meet weekly during the peak of fire season to collaborate on fire financials, including cost share establishment and reconciliation. We agree that procedures relative to this ongoing communication and coordination should be established to provide clear expectations on information needed to stay consistently informed of cost share terms and status.

RESPONSIBLE PARTIES: ODF Operations Branch

TARGET COMPLETION DATE: June 30, 2021

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2. COST SHARE SETTLEMENTS

Category: Policies & Procedures

Once cost share fire incidents are concluded, the costs for each participating agency is determined using incident generated data comprised of actual and estimated expenditures and/or final agency financial data. Cost share reconciliation spreadsheets are utilized to assist in the calculations necessary to finalize expenditure splits between agencies in accordance with the terms of the cost share agreements. Cost share reconciliations are shared with all participating agencies and representatives from each agency meet to review and approve the cost share settlement.

OBSERVATION:

Risk Rating: High

Cost share agreements are settled by the District Business Managers and representatives from the Federal agencies. Authority limits have not been established for cost share settlements, and therefore, District Foresters and District Business Managers are able to approve final settlements without input or approval from the ODF Operations or Administrative Branch (headquarters).

IMPACT:

The lack of authority limits and/ or formal procedures related to settlement attendance could result in unauthorized individuals entering into commitments on behalf of ODF.

RECOMMENDATION:

The ODF Operations and Administrative Branches should establish formal policies regarding cost share decision making authority limits and settlement attendance.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Cost shares are being settled on actual costs for 2020 fire season and beyond; the scrub process that was utilized to expedite outstanding cost shares in 2018 and 2019 is no longer in effect. Following cost share adjudication efforts at the District level, ODF could set limits of signature authority for closing out total cost share exposure. We recently set a process to have all cost share adjudications above \$5 million signed off by not only the District Forester but the Salem Division Chief as well. Updating Directive 0-2-3-206 was already scheduled for this fiscal year, subsequent to implementation of the new OregonBuys purchasing system. The revised directive will include definition of formalized authority limits applicable to cost-share settlements, while recognizing the unpredictable fire environment and flexibility needed within timeframes to adapt to changing fire size and cost conditions. For reconciliations of cost shares, ODF is currently limited in capacity at the Salem Operations and Administrative Branch level to attend all cost share adjudications and it is a District responsibility to settle these costs. If Area Business Coordinators are established (increasing capacity) and hired under Salem direct supervision, we would have the additional capacity to attend all cost share adjudications along with the District leadership. The Green Book will be updated prior to next fire season to include updated procedures and references relative to cost-share signature authorities, settlement attendance, and ensuring the cost share documents are used in conjunction with leader's intent and delegations of authority to address cost and fire management issues.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

TARGET COMPLETION DATE: June 30, 2021

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3. COST SHARE COLLECTIONS

Category: Policies & Procedures

For incidents, which include multiple agencies, one agency is designated as the “paying agency” at the start of the incident. The paying agency is responsible for the payment of expenditures incurred during the respective multi-agency incident based on terms noted in the cost share agreement. Once the incident has been completed, a cost share reconciliation will occur, and the total expenditures by cost share partner will be determined. In instances where ODF has incurred more expenditures than the total amount due per the cost share reconciliation, an invoice will be remitted to the respective cost share agency for their balance due based upon the expenditures incurred and the terms of the cost share agreement.

OBSERVATION:

Risk Rating: High

Collection efforts with cost share partners are performed on an as needed basis, as noted during our inquiries with key ODF Operations and Administrative Branches personnel. Additionally formalized policies and procedures related to on-going cost share collection efforts, including definition of roles and responsibilities, do not exist.

IMPACT:

The lack of formalized policies and procedures as related to on-going cost share collection efforts could result in an increase in the aging of past due balances, negatively impacting the availability of cash. Additionally, duplicative efforts related to collections could occur due to the lack of clarity regarding roles and responsibilities between ODF Operations and Administrative Branches.

RECOMMENDATION:

Formal procedures related to cost share partner collection efforts should be implemented and include, at minimum, monthly reconciliation and collection meetings with the respective cost share partners. Additionally, roles and responsibilities should be clearly defined between ODF Operations and Administrative Branches as related to collection efforts.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Routine meetings established in recent years with our interagency fire partners and their full commitment to close outstanding invoices has allowed ODF to catch up on past fire collections, leaving less than \$9 million in outstanding recoveries from other fire agencies. Codifying this meeting framework in our cost-collection procedures would provide consistency in ongoing collection efforts, clearly defined roles across the Operations and Administrative Branches, and standards for discussing variances, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances. Formalizing our collection procedures with interagency partners has been ongoing and is prudent. As we are actively implementing new accounts receivable technology (Sage A/R), our procedures for collections processes will capture aging of past-due balances and reporting mechanisms to reconcile with accounts payable.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

TARGET COMPLETION DATE: June 30, 2021

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4. CASH FLOW PROJECTIONS

Category: Policies & Procedures

ODF Administrative Branch is responsible for preparing cash flow statements and cash projections as needed. Cash projections are based on current accounts payable and accounts receivable data, as well as historical cash activity.

OBSERVATION:

Risk Rating: High

Formalized policies and procedures related to cash flow projections do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Administrative Branch personnel. Additionally, ODF Administrative Branch lacks the ability to appropriately estimate project future cash flow due to the lack of accurate accounts payable and receivable data (refer to observation numbers 21 and 1).

IMPACT:

The lack of formalized policies and procedures related to cash flow projections could result in inaccurate or incomplete current and future cash flow projections. Additionally, the lack of accurate accounts payable and receivable data could result in cash shortfalls or mismanagement of funds.

RECOMMENDATION:

ODF Administrative Branch should develop and implement controls/ policies/ procedures as related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivables should include recording details at a transactional level, when possible.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. With the implementation of the Sage300 AR system, AR processes will be easier to standardize between the field and Salem. In addition, tracking of AR and AP can happen within the OFRS (currently in development), that will provide automated status and exception reporting to appropriate parties. Work will have to continue between the field and Salem staff to outline the necessary policies and procedures for recording AR and AP. ODF Administration Branch will develop policies and procedures once processes and systems are implemented for operational use.

RESPONSIBLE PARTIES: ODF Administrative Branch

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5. ACCOUNTS RECEIVABLE COLLECTIONS

Category: Policies & Procedures

Collection efforts related to accounts receivable are performed by the ODF Operations Branch and/ or the Field Protection Districts based on the respective outstanding balance.

OBSERVATION:

Risk Rating: High

The ODF Administrative Branch does not have clearly defined roles or responsibilities related to oversight of collection efforts, as the ODF Operations Branch and Field Protection Districts are responsible for collections. Furthermore, we noted that formally documented policies and procedures related to accounts receivable do not exist.

IMPACT:

Lack of centralized collection efforts could lead to inefficiencies and duplicative collection inquiries. Additionally, lack of formalized collection policies and procedures, including defining responsibility for overall accounts receivable balances, could result in an increase in the aging of past due balances.

RECOMMENDATION:

The ODF Administrative Branch should establish formalized policies and procedures related to collections of accounts receivables including a clear definition of the roles and responsibilities.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Lack of formalized collection procedures certainly have contributed to the current cash flow situation of the agency. While many of the agency's receivables are not collectable through the state's normal collection processes (outstanding federal reimbursements), a set of standardized processes and clearly defined roles and responsibilities would allow the agency to better grasp its financial situation and engage with its partners to ensure payments are ultimately received. ODF will implement formal policies and outline oversight regarding collections, both through agency collections and Department of Revenue efforts to minimize the length of aging AR days as much as possible given the nature of the debt.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: December 31, 2021

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6. POLICY AND PROCEDURE STORAGE

Category: Information Technology

ODF accounting policies, procedures, desktop manuals and flowcharts are stored in various locations, including ODFnet (ODF intranet), Google docs, and local drives.

OBSERVATION:

Risk Rating: High

Finance/ accounting policies, procedures, desktop manuals and flowcharts are not stored within in a centralized location and/ or are not easily located. Additionally, we noted that various versions of policies, procedures, desktop manuals and flowcharts were outdated, duplicative of existing documents, or had unrestricted editing access.

IMPACT:

Potential inaccurate, incomplete, duplicative, or missing finance and accounting policies, procedures, desktop manuals and flowcharts could lead to inefficient or incorrect processes performed by staff resulting in inefficiencies and/ or errors in finance reporting.

RECOMMENDATION:

The ODF Administrative Branch should maintain, review, approve, and upload all finance/ accounting policies, procedures, desktop manuals and flowcharts in a centralized location accessible by all Field Protection Districts.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff. ODF's Administrative Branch has been implementing a thorough review process for existing agency policies and has rescinded outdated policies and prioritized others for review. This work will continue until all policies have been updated. Part of this effort was to establish and maintain a centralized repository for these policies, available to all agency employees, as outlined in the sub-recommendations. Existing IT systems may provide an interim solution; however, investment in a more sophisticated storage solution to provide ease in downloads and offline viewing, or further investment in an application could provide built-in processes for ongoing policy maintenance and document management. Specific to finance policies, procedures, and desk manuals, the Administrative Branch will inventory current artifacts and identify gaps within existing processes, systems, and workflows. ODF agrees with centralized management and maintenance of all policies, procedures, desktop manuals, and flowcharts across the entire agency. Implementation will require dedicated project capacity and prioritization.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022

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7. COST ESTIMATES

Category: Information Technology

Incident costs are estimated as incidents occur and include four primary cost categories: personnel, equipment, aircraft, and support. Actual costs included in cost estimates are typically only entered for contract resources. Estimated costs are developed based on averages of like resources.

OBSERVATION:

Risk Rating: High

Multiple systems are utilized for the generation of cost estimates for incidents including: e-ISuite, FIRES, and EFCC spreadsheets. Additionally, current documented policies and procedures do not specifically define the criteria assessed to determine which cost estimate systems are to be utilized by incident.

IMPACT:

The use of multiple systems for cost estimates could result in duplication of efforts, inconsistencies, or inaccurate/ incomplete data.

RECOMMENDATION:

The ODF Executive Team (with the ODF Operations and Administrative Branch) should limit cost estimate generators to e-ISuite and FIRES. The ODF Operations and Administrative Branches should define policies and procedures related to the use of the two systems and provide onboarding and on-going training to ensure all personnel understand how to properly and efficiently use the systems.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Multiple options do exist in generating cost estimates including E-ISuite, FIRES, and EFCC spreadsheets. These three solutions are currently utilized based on cost estimate thresholds, internet availability, timing of system availability on incident, and whether an IMT Finance Section Chief is deployed with a team or not. Interagency IMTs mainly utilize E-ISuite. ODF will ensure our policy and procedures accurately defines our business practices related to designated systems for tracking and reporting cost share estimates. Further exploration is needed to determine feasibility of consolidating the cost share estimating solutions with an IT solution. Training has been regularly provided on cost estimation methods and IT systems utilized. In the future, this training will become part of the required financial curriculum for field finance positions.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

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8. BRIO REPORT ACCESS

Category: Information Technology

ODF utilizes the Brio query tool as its primary means of retrieving accounting, payroll and other financial information. Real-time access to Brio is limited to the ODF Operations and Administrative Branches. Field Protection Districts are provided with a standardized set of reports from the ODF Administrative Branch on a monthly basis for the prior month.

OBSERVATION:

Risk Rating: High

Field Protection Districts manually manipulate the standardized reports received, for various finance and accounting related purposes as needed. For additional reports requested by the Field Protection Districts outside of the standardized set of reports provided, the ODF Administrative Branch are producing on an ad-hoc basis. Additionally, Field Protection Districts do not have access to timely financial data or real-time access to Brio.

IMPACT:

Lack of real-time access to Brio reports by the Field Protection Districts impacts their ability to make timely discovery and correction of errors and timely and appropriate financial decisions, which could result in mismanagement of funds.

RECOMMENDATION:

Field Protection Districts should be provided with real time access (read only) to key financial data / metrics, including the ability to run a specified set of BRIO reports. Additionally, the ODF Administrative Branch should provide BRIO training to the Filed Protection Districts on an on-going basis including how to run reports and which reports should be utilized for which purposes.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Providing contextual and time-relevant access to information to support business decisions has been a central theme within the modernization work being conducted within the agency's Administrative Branch. (See Note in MAP section). The implementation of Online Financial Reporting System (OFRS) will facilitate the dissemination of information the protection districts and the rest of the agency need to perform their work. While the initial OFRS implementation will provide the backbone infrastructure necessary to provide this functionality, a comprehensive assessment of reporting needs will have to be conducted across the agency to ensure needs are met. This reporting system will undoubtedly require the standardization of work across ODF districts to minimize the complexity of delivering and maintaining these services. The training and correct use of these reports will be paramount to their successful usage and that training will be incorporated into their development as well as in new employee orientation.

RESPONSIBLE PARTIES: ODF Administrative Branch

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9. ACCOUNTS PAYABLE

Category: Policies & Procedures

Once vendor invoices are received for payment, purchase orders are created within OregonBuys by the Field Protection Districts for payment by the ODF Administrative Branch.

OBSERVATION:

Risk Rating: High

Purchase orders are not utilized for the purchase of good or services prior to the receipt of vendor invoices. Additionally, certain vendor invoices take years for ODF to receive, such as invoices from the U.S. Bureau of Land Management for fire retardant.

IMPACT:

The lack of recording of payables timely could lead to the inability to properly project cash flows resulting in cash gaps, due to incomplete expense data.

RECOMMENDATION:

ODF Administrative Branch should implement processes and procedures related to expense accruals, and consider the use of purchase orders within OregonBuys.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. ODF will analyze the current tools we have available to determine the possibility of setting up a purchase order or tracker for each fire based on the estimated fire costs. ODF will also analyze the use of their accounting systems and reports to track current payments related to the fires. Using these tools should allow ODF to adequately project future payables and project cash flows more accurately.

RESPONSIBLE PARTIES: ODF Administrative Branch

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10. ELECTRONIC RECORDS

Category: Information Technology

Supporting documentation for expenditures occurred during an incident is primarily hard copy. The hard copy supporting documentation is retained by the Fire Protection Districts within document bins (“fire boxes”). Once the financial data for the incident is complete and reconciled, the supporting documentation is provided to headquarters for the EFCC audit and preparation of the FEMA claim. Once FEMA funds are received, the supporting documentation is returned to the Fire Protection Districts to be maintained for record retention purposes.

OBSERVATION:

Risk Rating: High

A significant amount of information required for the EFCC audits and FEMA claims are available solely in hard copy form. Additionally, fire boxes are retained in hard copy format and in a centralized location (Field Protection Districts) for storage.

IMPACT:

Maintaining documentation in hard copy form, in centralized locations, could result in a loss of data in the event of a natural disaster. Additionally, the use of hard copy documents results in inefficiencies due to the physical movement of documents and the inability to search through documents electronically.

RECOMMENDATION:

All hard copies of significant supporting documentation (e.g. fire boxes) should be scanned, uploaded and maintained in an information technology system. Additionally, the documents should be easily searchable.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation; however, additional investment of funds are needed to implement the information technology solution, ranging from approximately \$40,000/year for just the Salem Operations Fire Business Unit to \$100,000/year for the statewide price agreement solution that would cover all employees. Document management software solutions vary greatly in costs depending upon quantity of licensed users and sophistication of technology. Additional information technology solutions have also been evaluated for agency use that would more holistically mitigate the risk and these require even greater investment. To be most efficient in implementation for current agency business needs, the agency should utilize a combination of services that include document management software for long-term use, cloud technology storage for temporary use, a project manager and business analyst to assist with new implementation of systems, a dedicated resource to support ongoing document management, and additional temporary clerical capacity to convert historical documents over to newly implemented systems.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022/ TBD

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11. INFORMATION TECHNOLOGY SYSTEMS

Category: Information Technology

ODF Operations Branch, Administrative Branch, and Field Protection Districts utilize multiple information technology (IT) systems for fire protection related data.

OBSERVATION:

Risk Rating: High

IT systems used by ODF Operations Branch, Administrative Branch, and the Field Protection Districts are inconsistent. Certain systems utilized are dated and manual processes are utilized to transfer data between systems due to lack of system integration.

IMPACT:

Financial information may be inaccurate and/or incomplete due to information residing in multiple IT systems and the use of manual data transfer. Additionally, the use of dated or duplicative IT systems could result in inefficiencies or inaccurate/ incomplete data.

RECOMMENDATION:

IT systems should be consolidated and the ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new IT systems.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. To date, the agency has been operating at a very low IT maturity model, focusing on reactive and ad hoc implementation of systems to address emerging needs, without the ability to focus on industry best practices and enterprise solutions. The implementation of the Management Action (MAP) would allow the department to make progress into an established level of IT maturity and provide the foundation to move into a highly-optimized level where new technologies can be rapidly brought online to match the agency's continuous improvement efforts.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2023/ TBD

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12. ANNUAL RATE ASSESSMENT

Category: Budget

The Fire Protection Division's (within ODF Operations Branch) funding for forest patrol is based on budgeted costs with a debit/credit carryover to adjust for the previous year's actual costs. The Actual Cost Computations (ACC) reconcile the actual cash transactions that occurred in the closed fiscal year and calculate an ending balance that is used as the beginning balance of the next future fiscal budget rate calculation.

OBSERVATION:

Risk Rating: High

The Annual Rate Assessment (ACC) is completed in Excel, which requires manual data entry and all cells are editable (i.e. formulas are able to be manipulated). The calculations utilized are overly complex and require multiple sources of documentation for input purposes. The final fiscal budget rate is documented by the District Forester and is not reconciled to the ACC Excel calculation. The ACC rates are approved by the Fire Protection District's Board prior to the ODF Operations and Administrative Branch review and approval.

IMPACT:

The use of an unprotected Excel document and overly complex calculations for rate setting could result in inaccuracies whether due to error or fraud. Inaccuracies could result in the over allocation and mismanagement of funds.

RECOMMENDATION:

Formal policies and procedures should be implemented to define the process for setting the ACC rates. The ACC rate determination should be as systematic as possible and manual data entry or potential for manipulation should be limited.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation and will implement the MAP this coming spring as the ACC is set for the FY 2022 budget.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022

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13. OVERSIGHT REPORTS

Category: Oversight

ODF Operations and Administrative Branches prepare and review reports including accounting and financial data for oversight of fire protection finance.

OBSERVATION:

Risk Rating: Medium

Reports compiled for oversight of fire protection finance appear to be ad-hoc, manually manipulated, and prepared on an as needed basis. Formalized policies and procedures related to the preparation and review of fire protection finance related reports do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Operations and Administrative Branches personnel.

IMPACT:

Use of ad-hoc and manually manipulated reports for oversight of fire protection finance could result in the use of incomplete and inaccurate data for management decisions. Additionally, the lack of formalized policies and procedures and inefficiencies could lead to duplication of efforts.

RECOMMENDATION:

ODF Administrative Branch should establish documented controls/ policies/ procedures related to oversight of fire protection finance, including the preparation and timely review of standardized reports.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation and has recognized ad hoc reporting as problematic for efficiencies, accuracy, standardization, and confidence in various financial processes. The Administrative Branch has identified and begun to implement numerous financial and budget reports within existing systems and has been developing the to address this need. Some of the identified reports regarding fire costs within the MAP will take some significant process changes both within Salem and the district offices, as well as on fires. IT solutions can greatly benefit this effort but are not required to begin undertaking the needed process changes to facilitate reporting. Procedures are being developed to codify these business practices while defining roles and responsibilities across the agency.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022

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14. TRAINING

Category: Oversight

To help facilitate employee onboarding and build accountability for completion of training, the State of Oregon enterprise is currently implementing a new statewide Learning Management System that will replace the existing system and will be fully integrated with the state's Workday human resource management system. ODF employee onboarding includes statewide procedures focused on human resource related requirements. Ad-hoc training is provided by ODF personnel as related to the positions filled and their respective roles/ responsibilities.

OBSERVATION:

Risk Rating: Medium

Based on our inquiry with ODF Administrative Branch personnel, there are no standard processes or procedures for the onboarding of finance or accounting personnel as related to financial systems and processes.

IMPACT:

Lack of sufficient training could lead to the use of inefficient or incorrect processes by finance and accounting personnel, which could result in errors in financial reporting and inefficiencies.

RECOMMENDATION:

The ODF Administrative Branch should develop a robust onboarding and training program for all finance and accounting personnel or those with finance and accounting related responsibilities.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation and recognizes the need for standardized onboarding and training. Finance staff are actively revising guidance, procedures, and learning modules to aid in training employees on our new and existing financial systems and processes and Protection Finance staff have put together a robust fire finance training and annual refresher training. To help facilitate employee onboarding and build accountability for completion of training, the State of Oregon enterprise is currently implementing a new statewide Learning Management System that will replace the existing outdated system and be fully integrated with the state's Workday human resource management system. A financial curriculum that includes components listed in this sub-recommendation can be developed and assigned to employees with finance / accounting related responsibilities for both the initial onboarding stage and to facilitate ongoing training as well. Defining the core training requirements of the financial curriculum is the initial step in defining a roadmap that will assist with training module development and work planning for additional documentation needed to support our employees. Dedicated project capacity will be needed within the Finance and HR programs during 2021-2022 to support implementation of this new learning system and development of financial curriculum.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022

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15. FIELD PROTECTION DISTRICTS OVERSIGHT

Category: Oversight

The ODF Fire Protection Unit consist of ODF Operations and twelve Field Protection Districts, nine of which have contracted with the State Forester to maintain a system for the prevention and suppression of fires. A District Forester, whom is appointed by the State Forester and reports to ODF Operations, directs the activities of the Field Protection Districts. Three Field Protection Districts are separate operating associations and were described in #25.

OBSERVATION:

Risk Rating: Medium

During our site visits to the Field Protection Districts and ODF Operations (headquarters), we noted that the Field Protection Districts appear to operate independently and lack standardized processes and procedures.

IMPACT:

Lack of standardized processes and procedures across the Field Protection Districts could lead to inconsistencies in finance and accounting related transactions resulting in inaccurate and/or incomplete financial information.

RECOMMENDATION:

ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the Field Protection Districts, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff and managers. The Green Book is designed to be a field guide of fire incident business process and procedures that are carried out on incident and through the field district offices. This guide will continue to be developed and regularly revised to clearly define these incident business processes. Other fire business is centralized to ODF Headquarters and coordination work across the Operations and Administrative Branches. Those processes should be captured in agency policy and procedure, or individual employee desk manuals, instead of the Green Book. ODF will continue to revise and develop this necessary documentation of business practices. Furthermore, providing the appropriate level of training prior to season, and ongoing communication throughout fire season, across field and division leadership and staff, regarding these business processes, will ensure consistency in accountability for efficiency in performance up through the chain of command.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

TARGET COMPLETION DATE: June 30, 2022

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16. BOARD OF FORESTRY OVERSIGHT

Category: Oversight

The Oregon Board of Forestry (BOF) is a seven-member citizen board appointed by the Governor and confirmed by the State Senate. The mission of the BOF is to lead Oregon in implementing policies and programs that promote sustainable management of Oregon's public and private forests. Their primary responsibilities are to supervise all matters of forest policy within Oregon, appoint the State Forester, adopt rules regulating forest practices, and provide general supervision of the State Forester's duties in managing ODF.

OBSERVATION:

Risk Rating: Medium

Based on review of the BOF meeting minutes and respective bylaws, the BOF has a statutory responsibility to oversee the expenditures incurred by ODF, however, the reporting of finance related activities to the BOF is limited and inconsistent.

IMPACT:

Insufficient reporting of financial information to the BOF or the Forestry Finance Oversight Committee could result in lack of adequate oversight and transparency relative to the overall financial position of the agency.

RECOMMENDATION:

Formalized policies and procedures should be established by the BOF related to financial oversight of ODF, including clearly defining the reporting requirements of ODF to the BOF.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. The Board of Forestry (BOF) does have statutory responsibility to oversee the expenditures incurred under the statutes of their authority. ODF is committed to providing regular financial updates to the Board and has incorporated that work into the Board's Administrative Work Plan. ODF has been actively defining a set of standardized reports and consistent delivery timeframes to inform the Board and other required parties. As the deliverables of this process are further developed with the Board, a formalized policy and procedure can be presented for Board review and approval to codify their oversight responsibilities in agency business practices.

RESPONSIBLE PARTIES: ODF Administrative Branch and the BOF

TARGET COMPLETION DATE: October 31, 2021

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17. DISTRICT FINANCE/ ACCOUNTING OVERSIGHT

Category: Oversight

Field Protection Districts' organizational structure includes a District Business Manager position, who is responsible for finance and accounting related responsibilities within their respective district. The District Business Manager reports directly to the District Forester, who reports to ODF Operations (headquarters).

OBSERVATION:

Risk Rating: Medium

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

IMPACT:

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

RECOMMENDATION:

The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

MANAGEMENT RESPONSE:

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: December 31, 2021

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18. CHANGE MANAGEMENT

Category: Oversight

After an incident's financing is reconciled and seasonal after-action reviews are performed to identify areas for improvement, field audits are conducted by staff of the EFCC to review the financial data for eligibility for EFCC funding. The Fire Protection Division performs a secondary review of the incident's financial data for General Fund purposes and to file FEMA claims.

OBSERVATION:

Risk Rating: Medium

While financial data is reviewed subsequent to the end of the fire season, the review does not extend beyond surface-level financial data to include consideration of reasonableness and other decision processes. The field audits conducted by the EFCC and the Fire Protection Division are duplicative. Changes in finance and accounting policies and procedures resulting from the reviews and audits are not communicated to the Field Protection Districts consistently or on a timely basis.

IMPACT:

Lack of timely review of incident financial data and communication of changes to policies and procedures related to finance and accounting could result in inefficiencies, inaccurate and/ or incomplete financial data or a lack of financial accountability within the Filed Protection Districts.

RECOMMENDATION:

Financial data by incident should be reviewed by appropriate personnel, including the ODF Operations and Administrative Branches and key finance and accounting personnel within the Field Protection Districts, on an ongoing and timely basis. Changes in finance and accounting processes and procedures should be properly documented through updates in policy or procedure documents and communicated timely.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. EFCC and the Division are building new efficiency in their processes by establishing joint audits this coming spring where they will review all eligible fire costs and incident findings will further inform business practices and promote financial accountability. Auditing metrics are defined in our business practices; however, the change management process for policy/procedure adjustments resulting from the findings and review have not been codified in formal procedure. Implementation of a more extensive review that includes results beyond surface-level financial data to include consideration of reasonableness and other decision processes would be more difficult to implement and would require significantly more time and capacity than currently stated, especially when evaluating how an incident's operational objectives or regional factors may have influenced financial outcomes and where those lessons learned could be implemented in agency business practices.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

TARGET COMPLETION DATE: June 30, 2022

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19. INVOICING

Category: Policies & Procedures

The ODF Administrative Branch is responsible for the generation of invoice numbers. In addition to the ODF Administrative Branch, Field Protection Districts have the ability to create and send invoices to vendors, once provided with an invoice number from the ODF Administrative Branch.

OBSERVATION:

Risk Rating: Medium

The current process to generate certain invoices within the Field Protection Districts is manual (Word document) and limited or no supporting documentation is provided to the ODF Administrative Branch prior to receiving an invoice number. Furthermore, there are no formally documented policies related to submission of supporting documentation and invoices from the Field Protection Districts to the ODF Administrative Branch.

IMPACT:

The manual process to generate invoices and lack of supporting documentation could result in inaccurate or incomplete accounts receivable balances.

RECOMMENDATION:

The ODF Administrative Branch should establish policies and procedures related to invoice generation including limiting the ability to generate invoices to the ODF Administrative Branch.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. When the Sage300 AR system is implemented, the field will be submitting their invoices through that system. After they post their invoice batch, they will scan and send the supporting documentation along with an invoice cover sheet. This sheet will require the review (signature) by someone with authority to approve invoices. The expectation is the field submits the supporting documentation along with invoice cover sheet in a reasonable timeframe (3-5 days). Initial guidance has been developed and shared with the field related to this business process. Follow-up will include formal codification in agency policy and procedure.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: December 31, 2021

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20. FINANCE/ ACCOUNTING RESOURCES

Category: Finance/ Accounting Resources

ODF positions with State of Oregon Position Classification Titles related to accounting and finance report to the ODF Operations or Administrative Branch, based on the position filled and current operational structure. Examples include Accounting Techs and Fiscal Analysts.

OBSERVATION:

Risk Rating: Medium

Certain personnel with primarily finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch under the current organizational structure. Additionally, certain positions within the ODF Operations Branch have some finance and accounting related job duties and do not consistently communicate with the appropriate personnel within the ODF Administrative Branch regarding the execution of those duties.

IMPACT:

Lack of proper oversight of finance and accounting personnel and/ or job functions by the ODF Administrative Branch could result in errors in financial reporting or failure to properly record accounts receivable or payable transactions, resulting in an inability to properly forecast cash flows.

RECOMMENDATION:

Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:

1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.
2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

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20. FINANCE/ ACCOUNTING RESOURCES (CONTINUED)

MANAGEMENT RESPONSE:

ODF agrees with the process observation and potential impacts associated with a lack of proper personnel oversight and a lack of communication between personnel. Simply moving report lines in organization structure will not solve the problem. ODF will conduct further analysis to design and effectively reorganize our current fire finance structure to ensure needed controls and reporting structures are in place, while maintaining fire division strategic and operational control of goals and outcomes. Progress has been made in the agency on many of the procedural and technological recommendations within this consulting review. This progress has improved efficiencies and accuracies in our business practices and provided for more effective communications across the agency. Codifying these improved business practices in our governance, while properly training our employees, will address some observations related to personnel oversight by establishing authority, responsibility, and accountability amongst agency staff and managers. Implementing technical advances and upgrades in our information systems will also improve consistency and reliability in our financial reporting further mitigating risk of inefficiencies or inaccuracies. Alignment of work and technical classifications within business units provides more efficient and effective work, promotes the ability to provide redundant services, especially important during fire season, and provides for greater accountability through technical understanding by immediate managers. However, this approach must include meeting the needs of operational units and their leadership to influence goals and outcomes for these supporting elements as well as provide input on their performance. This will ensure operational units maintain strategic control while minimizing the need for administrative oversight. To assist with implementation, an analysis to determine how these listed and potential future reassignments would mitigate the potential risks should be conducted. There may be multiple solutions or phased approaches that will address concerns noted in the process observations, while considering associated tradeoffs of implementation, and evaluating the effectiveness of current process improvements underway.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

TARGET COMPLETION DATE: June 30, 2023

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21. FINANCE/ ACCOUNTING SKILLSETS

Category: Finance/ Accounting Resources

State of Oregon job classifications utilized by ODF include pre-defined minimum qualifications based on Classification Titles. Certain general government positions have financial responsibilities, in addition to clerical and administrative functions, all with varying minimum requirements.

OBSERVATION:

Risk Rating: Medium

Certain personnel are performing job duties related to finance and accounting without the necessary skillset (e.g. training and/or qualifications).

IMPACT:

Lack of proper skillsets for finance and accounting positions and/or job duties could result in inaccuracies or incomplete financial information.

RECOMMENDATION:

The ODF Administrative Branch should assess current staffing for finance and accounting positions and/ or job duties of operational personnel performing finance and accounting job duties, to determine where there are skillset mismatches. For those identified, new positions should be created and/ or job duties should be reassigned.

MANAGEMENT RESPONSE:

ODF agrees with the recommended process improvement to address personnel performing job duties without proper training and/or qualifications and recognize that this could result in inaccuracies or incomplete financial information. With regards to the management action plan sub-recommendations, the agency will assess current staffing for finance / accounting job duties with an initial review of the position descriptions and recommendations for allocations of the positions. While the assessment can be conducted internally, further position reclassifications or new position assignments are dependent upon executive and legislative approvals. State of Oregon job classifications do have pre-defined minimum qualifications. These minimum qualifications are utilized during the recruitment process to assure a qualified candidate pool. It is not uncommon for general government positions to have financial responsibilities, in addition to clerical and administrative functions, all with varying minimum requirements. Training for financial personnel is an agency priority, has been included in prior agency budget requests, and has been challenged with recent cost containment measures. Proper classification of positions, assignment of duties, and ongoing investments in training are the determining factors to assure personnel skillsets are properly matched to agency business needs. The agency will explore and further evaluate the recommended changes to organizational reporting structure to understand how this sub-recommendation addresses the observation and potential risk; however, financial responsibilities are currently distributed broadly across our decentralized agency in both the operational programs and field district offices, and the difficulty of implementing this sub-recommendation has been understated.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2023

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22. ODF ONLINE FINANCIAL REPORTING SYSTEM

Category: Information Technology

ODF is in the process of internally developing an Online Financial Reporting System (OFRS), for the purposes of centralizing accounting and finance related data for reporting and oversight purposes. OFRS provides for automatic data aggregation of various enterprise datasets to enable end-users access to information in summary or detail form. Access to comprehensive ODF financial information is simplified with OFRS through the use of standardized reporting as well as much of the data being provided contextually through interaction with the system.

OBSERVATION:

Risk Rating: Medium

While the necessary data related to Fire Protection Finance could be extracted and input into OFRS for fire finance oversight, the current processes utilized by ODF cause certain data within existing information technology systems to be unreliable, inaccurate or incomplete.

IMPACT:

Inaccurate and/ or incomplete data within the source systems and/ or errors in system coding could result in inaccurate or incomplete information being utilized for key management decisions.

RECOMMENDATION:

ODF should implement the recommended process improvements identified within the report to ensure that source data is accurate and complete within the respective systems. An independent validation and stress-test of OFRS should be completed prior to implementation. The ODF Administrative Branch should provide initial and on-going training related to the use and capabilities of OFRS.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. The core code base of the OFRS system is fully developed and has begun to be rolled out into production. This initial phase is focused on state data sets and ensuring their accuracy and completeness with all applicable state systems. Even though the state systems are based on outdated technologies, there are enough interfaces, endpoints and existing technologies to fully automate data exchange and transformation processes; the same cannot be said for the agency's fire financial information. As noted in several recommendations, current fire finance processes make system automation extremely difficult. While further automation of the agency's various fire finance processes would greatly assist the ability to integrate systems, the standardization of manual processes can certainly provide transitional improvement to this effort. The agency will have to invest additional effort and capacity to acquire the data as outlined in the MAP.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022

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23. BUDGETING REQUIREMENTS

Category: Budgeting

The ODF Administrative Branch is required to prepare an agency wide budget on a biennial basis in accordance with legislative requirements. Field Protection Districts prepare annual budgets based on the requirement to provide an adequate level of fire protection through the local district's budgeting process.

OBSERVATION:

Risk Rating: Medium

The ODF Administrative Branch biennial budget process and methodology are inconsistent with the Field Protection Districts' annual budget process.

IMPACT:

Gaps between the agency wide biennial and Field Protection Districts' annual budgets could lead to over allocation and/ or mismanagement of funds.

RECOMMENDATION:

The overall objectives of the agency and the Field Protection Districts should be consistent allowing for consistency in budgeting methodologies.

MANAGEMENT RESPONSE:

Providing for an adequate level of fire protection is defined in law through the local district budgeting process. Aligning these district budget efforts, with the biennial budget authorization in an emergency response operation does not often align as reflected in additions requests to balance base budgets at the biennial level.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022/ TBD

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24. BUDGETING RECONCILIATION

Category: Budgeting

ODF agency wide budget to total actuals (sum of ODF headquarters and the Field Protection Districts) are performed on a biennial basis.

OBSERVATION:

Risk Rating: Medium

The ODF agency wide budget to actual process does not include a reconciliation at the Field Protection District level. The sum of the Field Protection Districts budgets (for the two year period) often exceeds the ODF agency wide budget.

IMPACT:

Inconsistencies between the ODF agency wide and Field Protection Districts' budgets could lead to potential revenue and cash shortfalls.

RECOMMENDATION:

The ODF Administrative Branch should perform a reconciliation between the ODF agency wide biennial budget and the Field Protection Districts' annual budgets. Discrepancies should be noted and addressed, including communication to the BOF.

MANAGEMENT RESPONSE:

Biennial and fiscal budget reconciliation is performed but requires greater scrutiny and sophistication. This issue is identified at the close of each biennium with a base budget shortfall request from the Agency that has been consistent over the decade.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2022/ TBD

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25. OPERATING ASSOCIATIONS ADVANCES

Category: Policies & Procedures

In three forest protection districts, Coos, Douglas and Walker Range, the local forest protective associations actively provide fire protection services for their members (“operating associations”). As a matter of administrative efficiency, these three associations, by agreement, also provide for the protection of all other forestlands in the district, which would otherwise be protected by the State Forester. These agreements (Fire Protective Association Agreements), establish the terms under which the associations provide this service for the State Forester, including the actions to be taken, reports and records required, how budgets are developed and approved, administrative matters such as payments, liability, insurance and how issues under the agreement are resolved. As part of the Fire Protective Association Agreements, ODF provides general fund advances to the local forest protective associations, which once received, are under the direction and control of the association.

OBSERVATION:

Risk Rating: **Low**

Based on our review of the respective Fire Protective Association Agreements and discussion with key ODF Administrative Branch personnel, advances to operating associations from the ODF general fund are provided based on limited supporting documentation. Additionally, records of actual expenses incurred by the operating associations are not remitted to ODF on a timely basis resulting in delays in the reconciliation of the initial advance to actual expenditures incurred and determining whether the operating associations need to reimburse ODF.

IMPACT:

Providing advances to operating associations based on limited supporting documentation or delays in reconciliations due to lags in the reporting of actual expenditures incurred could result in cash shortages and/or mismanagement of funds.

RECOMMENDATION:

The ODF Administrative Branch should formalize the processes and procedures for advancing funds to operating associations, including but not limited to:

1. Specifying the supporting documentation required prior to and subsequent to distribution of funds.
2. Setting a timeline for submission of required documentation.
3. Defining advance threshold amounts/ limits by job classification.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. A standardized process exists for these disbursements but it would be beneficial for both parties to fully understand the parameters of funding distribution and reconciliation needs while codifying these roles and standards to ensure the fiduciary responsibilities of ODF regarding the state's General Fund. ODF will work with the operating associations to agree on documented procedures and ensure they are referenced in the association agreements.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

TARGET COMPLETION DATE: June 30, 2022

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26. FEMA CLAIM STATUS REPORTING

Category: Policies & Procedures

FEMA Fire Management Assistance Grant (FMAG) claims are processed and submitted by personnel within the ODF Operations Branch (FEMA team). The ODF FEMA team produces weekly progress reports that are presented to the Fire Protection Division leadership within the ODF Operations Branch and the Deputy State Forester.

OBSERVATION:

Risk Rating: Low

The ODF Administrative Branch does not consistently receive status reports regarding FEMA incident statuses. Additionally, written processes and procedures related to ongoing reporting of FMAG submissions do not exist.

IMPACT:

Inconsistent communication of FEMA incident status to the ODF Administrative Branch could lead to duplicated efforts and/ or the inability to properly project cash flows due to delays in the recording of FEMA accounts receivable balances.

RECOMMENDATION:

The ODF Operations and Administrative Branches should establish policies and procedures related to the communication of the status of FEMA incidents and include the status on processing and submission of FEMA claims by incident.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. The ODF FEMA team produces weekly progress reports that are presented to Protection Division leadership and the Deputy State Forester at this time. This process should be expanded to include the Administrative Branch. Monthly reports are coordinated through the Protection Division and Administration and are distributed to agency leadership. While this communication on FEMA incident status and claims activities has improved from prior seasons; further codification of our policies and procedure is still needed to provide clarity around roles, responsibilities, and information needs. Further codification of our policy and procedures surrounding FEMA incidents and claims will address system components. Technology advancements within ODF related to OFRS reporting, the Sage 300 system and accounts receivable processes, as well as advancements within FEMA related to potential use of their Grants Portal system should greatly assist in communicating status of claims and projecting cash flows.

RESPONSIBLE PARTIES: ODF Operations and Administrative Branches

TARGET COMPLETION DATE: December 31, 2021

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27. OREGONBUYS

Category: Information Technology

OregonBuys is a web-based solution provided by Periscope, Inc. that offers complete end to end eProcurement processing. The procurement process within OregonBuys includes workflows and approvals, solicitations, bidding, purchase orders, contract management, invoicing (interface with R*STARS), and reporting.

OBSERVATION:

Risk Rating: Low

Certain vendors are not registered in OregonBuys resulting in Field Protection Districts' continued use of the predecessor purchasing and payment system.

IMPACT:

Utilizing the predecessor purchasing system in addition to OregonBuys could result in missed payments and/ or incomplete financial information.

RECOMMENDATION:

All vendors should be required to register in OregonBuys. If a vendor refuses to register within OregonBuys, then the vendors should be entered into the system by DAS and/ or ODF and communication should be provided to the vendor related to the use of OregonBuys. Once all vendors have been input into OregonBuys, all previous purchasing systems should have input access removed.

MANAGEMENT RESPONSE:

ODF agrees with this recommendation. We currently are requiring all purchases to be through OregonBuys. We are aware of a vendor exception process that DAS is establishing but have not currently utilized it as we have been able to have the vendors sign up. A majority of transactions in the old system are transfers to other agencies, one time GNA grant payments, and emergency payments for vendors not in OregonBuys. ODF will define a phased approach to implement this recommendation that will disable the Field Protection Districts access to the predecessor purchasing system to assist in mitigating risk and instead rely on the exception process for vendors that cannot register in OregonBuys. ODF would prefer to retain access to this system within the Administrative Branch to support the phased implementation and assure that emergency payments can still be completed in a timely manner.

RESPONSIBLE PARTIES: ODF Field Protection Districts, Operations and Administrative Branch

TARGET COMPLETION DATE: June 30, 2021

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28. ENCUMBRANCES

Category: Budgeting

Encumbrances are not required to be utilized by ODF. Encumbrances are a budget/ accounting process where purchases of goods or services are recorded in the accounting system when the funds are committed (i.e. contracts or purchase orders are executed) to reserve the funds prior to the actual expenditures occurring. Encumbrances are used to help control and prevent overspending.

OBSERVATION:

Risk Rating: Low

We noted that the current processes and procedures in place do not provide the necessary information needed to utilize encumbrances. Additionally, the use of encumbrances by ODF is not mandated by the State.

IMPACT:

The lack of utilizing encumbrances could result in underestimated budgeted expenses and inaccurate cash flow projections.

RECOMMENDATION:

Once OregonBuys is utilized as a procurement system, the ODF Administrative Branch should consider recording encumbrances to more accurately project cash flows and budgets.

MANAGEMENT RESPONSE:

ODF agrees to explore this recommendation further with recognition that OregonBuys implementation as a statewide procurement system is beyond ODF's oversight and instead dependent upon the state enterprise readiness and actionable implementation. Once OregonBuys is fully implemented, this process will be investigated. While encumbrances are an extremely valuable tool for projecting cash flow needs, the current process within the current system (SFMA) for recording and managing encumbrances is very time and staff consuming, especially at year-end.

RESPONSIBLE PARTIES: ODF Administrative Branch

TARGET COMPLETION DATE: June 30, 2023/ TBD

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SCHEDULE OF CASH FLOWS
(dollars in thousands)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Projected 2021</u>
CASH - BEGINNING	\$ 29,525	19,309	6,396	\$ 63,676
SOURCES OF CASH				
General Fund	55,234	78,494	81,551	83,573
Emergency Fire Costs	25,279	28,388	77,334	138,000
Landowner Assessed Fees	25,317	25,162	26,908	25,796
Cooperative Fire	2,820	5,943	25,687	11,250
Federal Funds - Fire Protection	(6,555)	(1,348)	14,044	33,750
Protection Other	2,173	28,854	(2,952)	1,310
Private Forests Division	3,560	5,197	4,708	4,488
State Forests Division	63,718	59,328	39,529	64,000
Federal Funds - Other Programs	2,967	3,698	8,617	1,780
Other Programs	<u>24,728</u>	<u>27,244</u>	<u>28,957</u>	<u>31,340</u>
	199,241	260,960	304,383	395,287
USES OF CASH				
Personnel - Salaries	44,927	47,980	49,243	72,734
Personnel - Overtime	6,636	7,337	3,933	4,795
Personnel - Other	28,164	29,421	31,152	50,704
Services & Supplies				
- Professional Services	56,864	112,653	43,368	92,179
Services & Supplies				
- Other	32,294	42,763	42,794	83,715
Capital Outlay	5,443	5,583	5,885	6,262
Special & Other Payments	<u>35,129</u>	<u>28,136</u>	<u>70,728</u>	<u>90,980</u>
	209,457	273,873	247,103	401,369
CHANGE	(10,216)	(12,913)	57,280	(6,082)
CASH - ENDING	\$ 19,309	6,396	63,676	\$ 57,594

OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES
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ACCOUNTS RECEIVABLE AGING
(as of December 8, 2020)

<u>CLIENT</u>	<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91-120</u>	<u>Over 120 Days</u>	<u>Total</u>
FEMA		2,509,395			11,218,853	\$ 13,728,248
USDA REGION 6	422,520	31,702	166,935	2,025,513	3,523,315	6,169,984
US FOREST SERVICE - SPRINGFIELD					1,258,844	1,258,844
BUREAU OF LAND MGMT PORTLAND					1,128,771	1,128,771
ROGUE RIVER-SISKIYOU NF				48,614	1,038,099	1,086,713
BUREAU OF LAND MGMT	26,807	27,937			954,862	1,009,606
FRANK LUMBER COMPANY INC		918,822				918,822
UMPQUA NATIONAL FOREST			96,996		570,051	667,047
STATE OF OREGON		541,310				541,310
STATE OF OREGON - DEPARTMENT OF STATE LANDS	477,217	53,504			6,432	537,153
STATE OF OREGON/DEPT STATE LANDS		524,251				524,251
USDA FOREST SERVICE			25,025		461,484	486,509
BOISE CASCADE WOOD PRODUCTS LLC					485,454	485,454
WILLAMETTE NATIONAL FOREST					482,824	482,824
US DEPT OF INTERIOR/BIA/NWRO		235,235			227,173	462,408
B & G LOGGING	423,713	10,754				434,467
OREGON STATE FIRE MARSHALL					308,660	308,660
ROSBORO LUMBER CO. LLC	234,267					234,267
NATURAL RESOURCES CONSERVATION SERVICE		49,143	10		184,901	234,054
CARVER, ROBERT				233,838		233,838
FRERES LUMBER COMPANY INC	193,901				0	193,901
ALBERTA AG & FORESTRY/WILDLIFE MANAGEMENT					168,045	168,045
JOSEPHINE COUNTY FORESTRY		167,581				167,581
HOOD RIVER COUNTY		165,758				165,758
WASHINGTON DEPT OF NATURAL RESOURCES					161,912	161,912
INTERFOR PACIFIC INC			161,466			161,466
WESTERN FOREST PRODUCTS US LLC	147,929					147,929
GREEN DIAMOND RESOURCE COMPANY					140,216	140,216
OREGON DEPARTMENT OF TRANSPORTATION			13,652		121,019	134,671
MURPHY COMPANY	133,002					133,002
WEIST LOGGING INC					131,725	131,725
BIA (NEO)					131,287	131,287
DEPARTMENT OF ADMINISTRATIVE SERVICES	1,673	18,011	5,746		103,322	128,752
SOUTHPORT FOREST PRODUCTS LLC		128,216				128,216
NATIONAL PARK SERVICE					127,639	127,639
SWANSON GROUP MFG LLC	126,586					126,586
MALHEUR NATIONAL FOREST					119,878	119,878
BIGELOW, GARY					109,436	109,436
CAMPFIELD, JESSICA G					104,768	104,768
MT HOOD NATIONAL FOREST					101,951	101,951
SUM OF REMANING CLIENTS WITH BALANCES <\$100K	184,463	819,779	23,844	108,657	1,549,241	2,685,984
TOTAL	\$ 2,372,077	6,201,398	493,675	2,416,622	24,920,161	\$ 36,403,932

OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES
OREGON DEPARTMENT OF FORESTRY
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2021 FIRE SEASON ACCOUNTS PAYABLE
(as of December 8, 2020)

<u>Date</u>	<u>Fire Number</u>	<u>Fire Name</u>	<u>Paying Agency</u>	<u>Cost Estimate</u>	<u>Actual Cost Recorded</u>	<u>Outstanding to be Recorded</u>
9/8/2020	20-771-088-21	Holiday Farm	BLM and USFS	\$ 18,679,914	7,143,567	\$ (11,536,347)
9/8/2020	20-582-027-21	Beachie	USFS	10,811,816	710,073	(10,101,743)
9/8/2020	20-711-266-21	S. Obenchain	BLM	25,483,954	16,834,222	(8,649,732)
8/27/2020	20-954-028-21	White River	USFS	6,863,972	554,843	(6,309,129)
9/8/2020	20-581-042-21	Riverside	USFS	6,369,752	627,742	(5,742,010)
9/7/2020	20-733-300-21	Archie Creek	USFS	13,818,664	8,413,648	(5,405,016)
8/18/2020	20-955-049-21	Green Ridge	USFS	7,010,241	1,901,576	(5,108,665)
9/11/2020	20-712-475-21	Illinois Valley Slater	BLM and USFS	11,547,844	7,011,561	(4,536,283)
9/8/2020	20-581-041-21	Clackamas County	BLM	4,229,864	1,834,014	(2,395,850)
9/7/2020	20-982-064-21	Brattain	USFS	3,308,147	1,308,661	(1,999,486)
9/8/2020	20-553-018-21	Echo Mountain Complx	BLM and USFS	4,125,670	2,934,382	(1,191,288)
8/12/2020	20-954-022-21	Mosier Creek	ODF	4,540,089	3,562,963	(977,126)
9/7/2020	20-981-076-21	242 FIRE	USFS	2,682,467	1,857,124	(825,343)
7/21/2020	20-982-007-21	Ben Young	ODF	734,413	182,401	(552,012)
9/8/2020	20-711-259-21	Almeda	ODF	695,203	187,504	(507,699)
8/1/2020	20-954-017-21	Fir Mountain	ODF	3,325,611	2,868,977	(456,634)
7/15/2020	20-981-011-21	Spence 186	ODF	733,995	282,174	(451,821)
8/30/2020	20-781-037-21	Sweet Creek MP2	ODF	4,223,943	3,825,502	(398,441)
9/7/2020	20-511-069-21	Pike	ODF	938,000	563,358	(374,642)
8/18/2020	20-952-064-21	Steet Mtn	ODF	1,763,876	1,438,429	(325,447)
7/20/2020	20-732-058-21	Day's Creek	ODF	440,500	129,048	(311,452)
9/2/2020	20-775-046-21	Green Peter Penninsula	ODF	224,431	6,044	(218,387)
7/3/2021	20-973-001-21	School Craft	ODF	284,945	108,126	(176,819)
8/18/2020	20-952-063-21	Laurel	ODF	1,751,122	1,618,657	(132,465)
9/8/2020	20-531-038-21	Powerline Road	ODF	390,200	279,386	(110,814)
8/19/2020	20-973-032-21	Ensign	ODF	163,400	75,187	(88,213)
8/19/2020	20-973-037-21	Horse	ODF	195,000	110,623	(84,377)
8/21/2020	20-971-032-21	Rysdam Canyon	ODF	105,380	27,166	(78,214)
8/6/2020	20-971-012-21	Stubblefield	ODF	87,762	21,872	(65,890)
7/23/2020	20-733-074-21	Rice Creek Rd	ODF	83,000	22,349	(60,651)
9/8/2020	20-723-095-21	North Bank MM8	ODF	919,266	864,422	(54,844)
9/21/2020	20-952-095-21	Ritter	ODF	118,819	64,131	(54,688)
7/12/2020	20-952-006-21	Deardorff	ODF	77,450	27,754	(49,696)
9/1/2020	20-726-083-21	280 Road Humbug	ODF	88,445	40,128	(48,317)

OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES
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2021 FIRE SEASON ACCOUNTS PAYABLE CONTINUED
(as of December 8, 2019)

<u>Date</u>	<u>Fire Number</u>	<u>Fire Name</u>	<u>Paying Agency</u>	<u>Cost Estimate</u>	<u>Actual Cost Recorded</u>	<u>Outstanding to be Recorded</u>
7/19/2020	20-711-048-21	Memorial	ODF	206,080	158,307	(47,773)
9/8/2020	20-973-045-21	East Fork Butte Creek	ODF	44,971	9,826	(35,145)
8/12/2020	20-721-051-21	Hwy 38 MM16	ODF	234,532	200,757	(33,775)
8/5/2020	20-952-022-21	War Canyon	ODF	216,539	188,426	(28,113)
8/19/2020	20-954-025-21	Sevenmile	ODF	87,850	59,989	(27,861)
8/16/2020	20-954-022-21	Red Rock	ODF	45,508	19,898	(25,610)
7/26/2020	20-711-079-21	Obenchain Complex	ODF	25,968	942	(25,026)
8/16/2020	20-952-046-21	Boneyard	ODF	71,250	47,544	(23,706)
7/28/2020	20-951-008-21	Cat Mountain	ODF	42,695	22,827	(19,868)
7/27/2020	20-951-007-21	Little Grizzly	ODF	51,320	33,746	(17,574)
7/30/2020	20-971-010-21	Meadow Cow	ODF	13,668	4,582	(9,086)
7/1/2020	20-952-001-21	Wagon	ODF	13,030	4,261	(8,769)
8/17/2020	20-954-024-21	Oak Ridge 2	ODF	24,149	15,527	(8,622)
10/25/2020	20-781-072-21	Horton	ODF	49,750	41,448	(8,302)
7/29/2020	20-952-010-21	Sulphur Gulch	ODF	25,734	17,667	(8,068)
7/29/2020	20-952-011-21	Stewarts Crossing	ODF	10,613	8,060	(2,553)
8/19/2020	20-973-031-21	Log Springs	ODF	14,396	12,503	(1,893)
8/1/2020	20-952-016-21	Pine Tree Spring	ODF	4,700	3,674	(1,026)
8/25/2020	20-952-083-21	Black Horse	ODF	10,531	10,271	(260)
7/5/2020	20-952-004-21	East Point	ODF	1,071	922	(149)
						\$ (69,712,716)

**OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES
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FIRES TO BE INVOICED

(as of 2020 Fire Season)

Fire Season	Fire Name	Estimated Recovery	Counterparty
2015	Stouts Creek	\$ 101,925	FEMA
2015	Krauss Lane	2,910	FEMA
2015	Cornet/Windy	45,454	FEMA
2015	Canyon Creek	16,037	FEMA
2015	Grizzly Bear	39,255	FEMA
2015	Dry Gulch	37,172	FEMA
2015	Admin	42,562	FEMA
2016	Akawana	26,018	FEMA
2016	Gold Canyon	14,422	FEMA
2016	Admin	22,683	FEMA
2017	Pipeline	4,289	FEMA
2017	Milli 0843	5,049	FEMA
2017	Chetco Bar	12,317	FEMA
2017	Eagle Creek	6,346	FEMA
2017	Admin	60,517	FEMA
2018	Graham	16,075	FEMA
2018	Garner	209,600	FEMA
2018	South Valley	20,527	FEMA
2018	Ramsey	76,950	FEMA
2018	Hugo	1,170	FEMA
2018	Substation	1,465	FEMA
2018	Admin	84,948	FEMA
2018	South Valley USFS claim	681,260	FEMA
2018	Hugo	503,692	FEMA
2019	Mile Post 97	108,902	FEMA
2019	Admin	68,537	FEMA
2020	Mosier Creek	3,387,067	FEMA
2020	White River	5,117,334	FEMA

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FIRES TO BE INVOICED CONTINUED
(as of 2020 Fire Season)

Fire Season	Fire Name	Estimated Recovery	Counterparty
2020	Two Four Two	1,997,929	FEMA
2020	Beachie/Lionshead	4,884,140	FEMA
2020	Holiday Farm	13,910,012	FEMA
2020	Powerline	292,650	FEMA
2020	Echo Mountain Complex	2,588,259	FEMA
2020	Almeda/Glendower/Greenway	521,402	FEMA
2020	Archie Creek	10,679,792	FEMA
2020	Riverside	4,742,390	FEMA
2020	South Obenchain	8,908,364	FEMA
2020	Pike Road	703,500	FEMA
2020	Slater/IV Support	698,112	FEMA
2020	Clackamas County Complex	2,330,885	FEMA
2020	Brattain	2,494,443	FEMA
2020	Slater (IV Support)	7,625,694	Cost Share Partner
2020	S Obenchain	5,661,653	Cost Share Partner
2020	Laurel Creek Complex / Steet Mtn	718,691	Cost Share Partner
2020	Two Four Two	447,933	Cost Share Partner
2020	Worthington	412,761	Cost Share Partner
2020	Echo Mtn	412,627	Cost Share Partner
2020	Archie Creek	290,607	Cost Share Partner
2020	Grizzly Creek	252,869	Cost Share Partner
2020	Green Peter Peninsula	184,993	Cost Share Partner
2020	Tenmile Creek	108,897	Cost Share Partner
2020	Star Mountain Lane	39,433	Cost Share Partner
		\$ 81,622,518	

OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES
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FIRE SEASON 2021 COST ESTIMATES
(as of December 8, 2020)

<u>Date</u>	<u>Fire Number</u>	<u>Fire Name</u>	<u>Cost Estimate</u>	<u>Anticipated Cost Recovery</u>	<u>Anticipated FEMA Reimb.</u>	<u>Deductible</u>	<u>Net Claim</u>
9/8/2020	20-711-266-21	S. Obenchain	\$ 25,483,954	11,534,038	9,764,941	-	\$ 4,184,975
9/8/2020	20-771-088-21	Holiday Farm	18,679,914		13,075,940	118,452	5,485,522
9/7/2020	20-733-300-21	Archie Creek	13,818,664		9,673,065	25,000	4,120,599
9/8/2020	20-582-027-21	Beachie	10,811,816		7,568,271	78,099	3,165,446
8/18/2020	20-955-049-21	Green Ridge	7,010,241			-	7,010,241
8/27/2020	20-954-028-21	White River	6,863,972	48,400	4,770,900	-	2,044,672
9/8/2020	20-581-042-21	Riverside	6,369,752		4,458,826	-	1,910,926
8/12/2020	20-954-022-21	Mosier Creek	4,540,089	24,000	3,161,262	24,944	1,329,882
9/8/2020	20-581-041-21	Clackamas County	4,229,864	837,090	2,374,942	-	1,017,832
8/30/2020	20-781-037-21	Sweet Creek MP2	4,223,943			78,368	4,145,575
9/8/2020	20-553-018-21	Echo Mountain Complx	4,125,670	907,647	2,252,616	121,075	844,331
8/1/2020	20-954-017-21	Fir Mountain	3,325,611			88,843	3,236,768
9/7/2020	20-982-064-21	Brattain	3,308,147		2,315,703	-	992,444
9/7/2020	20-981-076-21	242 FIRE	2,682,467		1,877,727	25,000	779,740
8/18/2020	20-952-064-21	Steet Mtn	1,763,876			-	1,763,876
8/18/2020	20-952-063-21	Laurel	1,751,122	841,225		-	909,897
9/4/2020	20-711-238-21	Grizzly Creek	1,400,000	910,000		144,254	345,746
9/11/2020	20-712-475-21	Illinois Valley Slater	958,471		670,930	-	287,541
9/7/2020	20-511-069-21	Pike	938,000		656,600	191,548	89,852
9/8/2020	20-723-095-21	North Bank MM8	919,266			25,000	894,266
7/30/2020	20-711-102-21	Worthington	793,593			-	793,593
7/21/2020	20-982-007-21	Ben Young	734,413			50,529	683,884
7/15/2020	20-981-011-21	Spence 186	733,995			126,657	607,338
9/8/2020	20-711-259-21	Almeda	695,203		486,642	-	208,561
7/20/2020	20-732-058-21	Day's Creek	440,500			118,083	322,417
9/8/2020	20-531-038-21	Powerline Road	390,200		273,140	25,000	92,060
8/5/2020	20-952-021-21	Buckhorn Creek	337,965			25,000	312,965

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FIRE SEASON 2021 COST ESTIMATES CONTINUED
(as of December 8, 2020)

<u>Date</u>	<u>Fire Number</u>	<u>Fire Name</u>	<u>Cost Estimate</u>	<u>Anticipated Cost Recovery</u>	<u>Anticipated FEMA Reimb.</u>	<u>Deductible</u>	<u>Net Claim</u>
7/3/2021	20-973-001-21	School Craft	284,945			81,489	203,457
8/12/2020	20-721-051-21	Hwy 38 MM16	234,532			150,234	84,298
9/2/2020	20-775-046-21	Green Peter Penninsula	224,431	220,840		3,591	-
8/5/2020	20-952-022-21	War Canyon	216,539			-	216,539
7/19/2020	20-711-048-21	Memorial	206,080			19,054	187,025
8/19/2020	20-973-037-21	Horse	195,000			19,979	175,021
8/19/2020	20-973-032-21	Ensign	163,400	17,673		10,604	135,123
9/21/2020	20-952-095-21	Ritter	118,819			-	118,819
8/21/2020	20-971-032-21	Rysdam Canyon	105,380			46,639	58,741
	Sum of Remaining Fires With Costs <\$100K		<u>984,085</u>	<u>33,200</u>	<u>17,500</u>	<u>480,401</u>	<u>452,984</u>
	TOTAL		\$ 130,063,919	15,374,113	63,399,005	2,077,845	\$ 49,212,955