



U.S. Department of Agriculture
Office of Inspector General



IIJA – Legacy Road and Trail Remediation Program – Region 6

Audit Report 08601-0006-31

OIG reviewed Forest Service Region 6's implementation of the IIJA – Legacy Road and Trail Remediation Program, including controls over project selection and spending.

OBJECTIVE

Our objective was to review Forest Service Region 6's implementation of LRT, including controls over project selection and spending.

REVIEWED

We interviewed Region 6 and contracting officials and visited the Regional Office in Portland, Oregon and an LRT project in Selma, Oregon. We also reviewed legislation and Washington Office guidance and analyzed program information related to Region 6's implementation of LRT, including project selection and spending of the more than \$13.8 million in LRT funds for FYs 2022 and 2023.

RECOMMENDS

We recommend that, during the project selection process, Region 6 use the numerical point scoring guidance specified by the Washington Office and prioritize eligible projects and document the information reviewed, and decisions made when determining LRT project eligibility and scoring. Additionally, we recommend Region 6 establish controls to confirm task eligibility before approving projects and review the two projects with ineligible tasks to recover any improperly spent LRT funding.

WHAT OIG FOUND

In November 2021, the Infrastructure Investment and Jobs Act (IIJA) provided Forest Service approximately \$250 million to establish the IIJA Legacy Road and Trail Remediation Program (LRT). While we recognize that Region 6 had limited time to implement LRT, we were unable to validate that Region 6 selected projects based on IIJA requirements and Washington Office guidance. This occurred because Region 6 did not document information reviewed and decisions made when determining project eligibility, nor did it use the Washington Office criteria to assign prioritization points to select LRT projects. As a result, Forest Service has reduced assurance that Region 6 considered all eligible projects and then properly prioritized and selected the most meritorious LRT projects. Therefore, we questioned Region 6's fiscal years (FYs) 2022 and 2023 LRT costs, totaling more than \$13.8 million.

Additionally, we identified that Region 6 approved and allocated LRT funds to 11 ineligible tasks within 2 approved projects. This occurred because Region 6 lacked sufficient internal controls to ensure that LRT funding was allocated only to eligible tasks. As a result, Region 6 held more than \$630,000 in LRT funds for ineligible tasks within approved projects, thus making these funds unavailable for other eligible LRT projects or tasks. These questioned costs are fully included in the total \$13.8 million discussed above. Forest Service officials generally agreed with our findings and recommendations, and we accepted management decision on all recommendations.



OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



DATE: December 17, 2024

AUDIT

NUMBER: 08601-0006-31

TO: Randy Moore
Chief
Forest Service

ATTN: Robert Velasco
Chief Financial Officer
Forest Service

FROM: Janet Sorensen
Assistant Inspector General for Audit

SUBJECT: IIA – Legacy Road and Trail Remediation Program – Region 6

This report presents the results of our audit of IIA – Legacy Road and Trail Remediation Program – Region 6. Your written response to the official draft is included in its entirety at the end of the report. Based on your written response, we are accepting management decision for all four recommendations in the report, and no further response to this office is necessary.

In accordance with Departmental Regulation 1720-1, final action needs to be taken within 1 year of the date of each management decision. Please follow your internal agency procedures in forwarding final action correspondence to the Office of the Chief Financial Officer.

We appreciate the courtesies and cooperation extended to us by members of your staff during our fieldwork and subsequent discussions. This report contains publicly available information and will be posted in its entirety to our website (<https://usdaoig.oversight.gov>) in the near future.

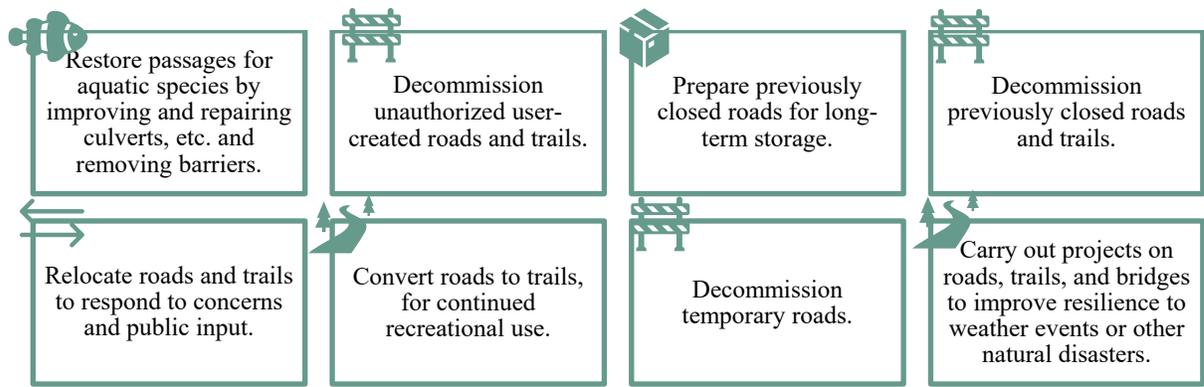
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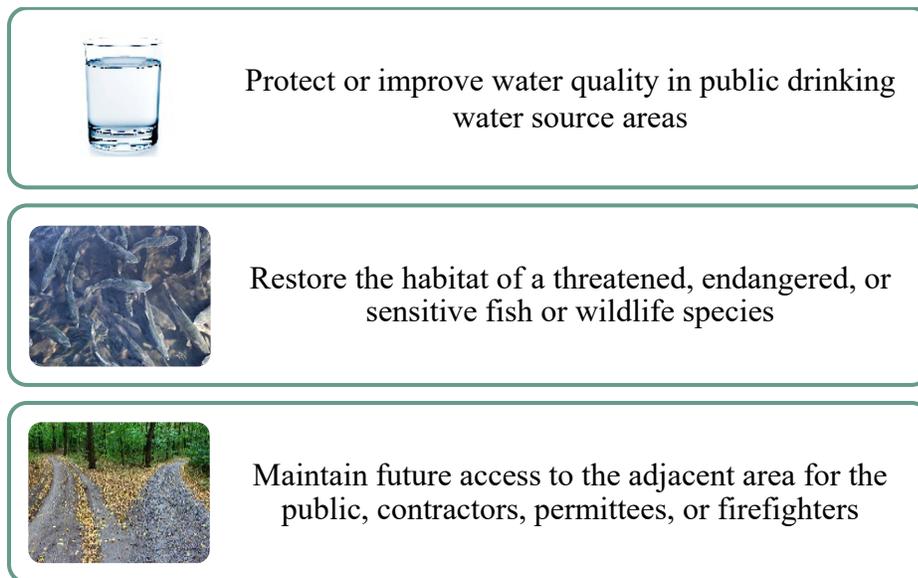
Background and Objective

Background

The Infrastructure Investment and Jobs Act (IIJA), signed into law on November 15, 2021, provided Forest Service with approximately \$5.5 billion for investing in natural resources-related infrastructure, wildfire risk management, and ecosystem restoration.¹ IIJA made \$250 million available to establish the IIJA Legacy Road and Trail Remediation Program (LRT), providing Forest Service with \$50 million annually for fiscal years (FYs) 2022 through 2026 for road, trail, and aquatic organism passage improvements on National Forest System lands. While considering foreseeable changes in weather and hydrology, Forest Service can use LRT funds for the following eight types of project activities:



In addition, IIJA requires the Secretary to prioritize program funding for projects that emphasize the following:²



¹ Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, § 40801, 135 Stat. 1094-1096 (2021).

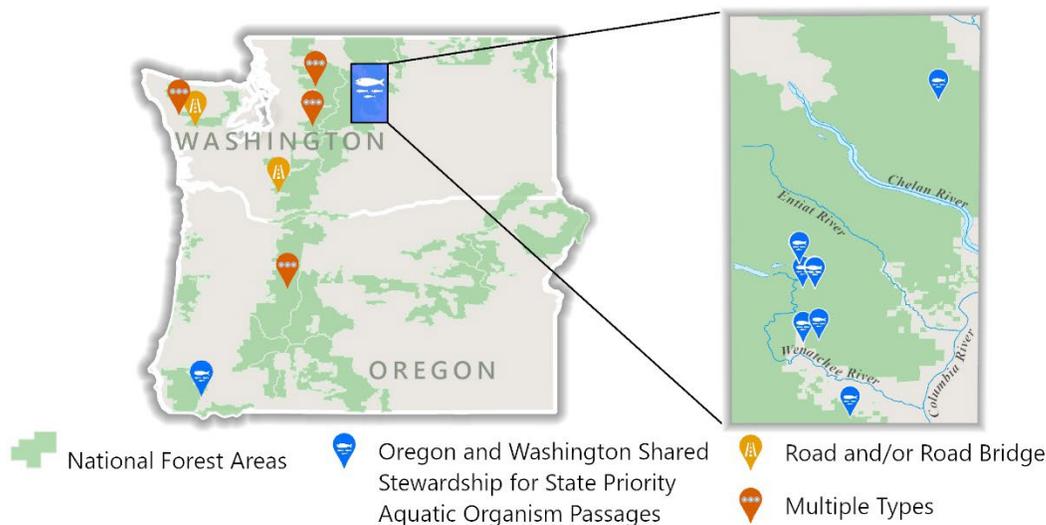
² Ibid.

The National Forest System is made up of 9 geographic regions, and more than 150 National Forests and Grasslands. Within these forests and grasslands, Forest Service manages hundreds of thousands of miles of roads and trails, as well as thousands of bridges, some of which are used for recreational access and resource management. The Forest Service Washington Office provides broad policy and direction for the agency, while the regional offices implement and monitor program activities to ensure quality operations on forest lands.

Each Forest Service region prioritizes and selects LRT projects to distribute the allocated funding. Before submitting the projects to the national office for final review and approval, regions are to use an interdisciplinary team process including Engineering, Fisheries and Wildlife, Hydrology, and Recreation staffs, and solicit and consider public input to evaluate and prioritize projects. The Forest Service Washington Office provided guidance to the regions on legislative and national office considerations and priorities, while also allowing regions the flexibility to incorporate variations in criteria to recognize regional priorities.³

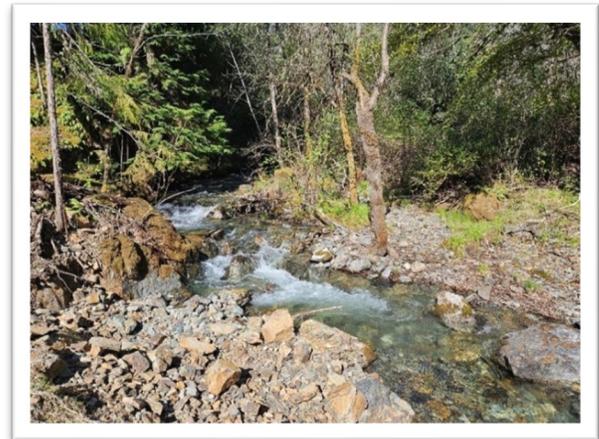
Region 6, also known as the Pacific Northwest Region, is defined by its 24.7 million acres of public lands in Oregon and Washington. Region 6 contains 17 national forests, a national grassland, and 2 national volcanic monuments. Forest Service allocated more than \$13.8 million in total LRT funding to Region 6 for FYs 2022 and 2023. Region 6 selected seven LRT projects: two projects for FY 2022 funding and five projects for FY 2023 funding. The map below shows the location and types of LRT projects selected for FYs 2022 and 2023.

Map of Region 6 LRT Projects Selected for FYs 2022 and 2023. Data Provided by Forest Service. Figure by the Office of Inspector General (OIG).



³ USDA Forest Service Washington Office, *Fiscal Years 2022 through 2024 Project Selection for the Legacy Road and Trail Remediation Program* (Mar. 30, 2022). This guidance included, as an enclosure, USDA Forest Service, *Legacy Road and Trail Remediation Program Submission Guidelines-Version 2.1* (Feb. 2022).

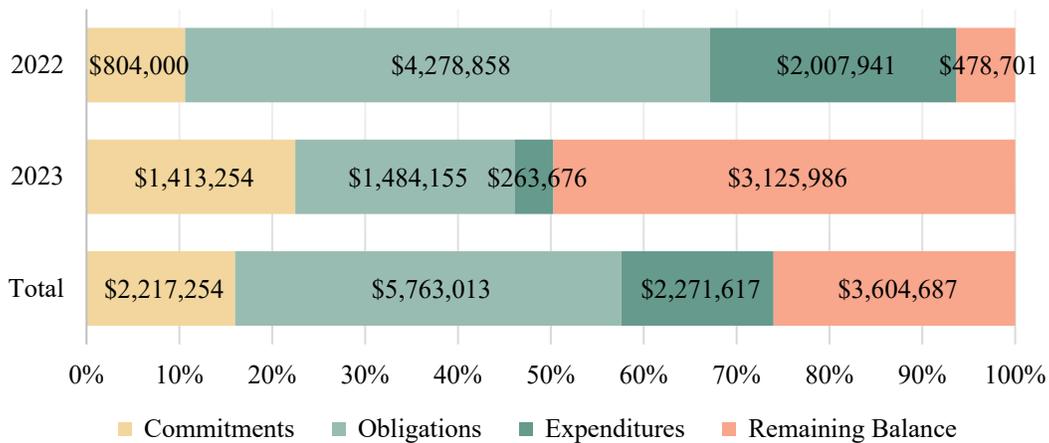
The photos below depict an aquatic organism passage project completed as part of the Region 6 LRT-funded shared stewardship project. According to Forest Service, this project provides endangered species, such as the Coho Salmon, access to their spawning grounds on Federal land.



Photos by OIG.

As of July 12, 2024, Region 6 had spent more than \$10.2 million of the more than \$13.8 million allocated, which is 74 percent of its total allocation, as shown below.⁴

Region 6 LRT Spending Progress (As of July 12, 2024)



⁴ Forest Service has 4 fiscal years to obligate each year’s LRT funding. After that, Forest Service has 5 years to expend the obligations. A *commitment* is an administrative reservation of allotted funds in anticipation of their obligation. *Obligations* are the amounts of orders placed, contracts awarded, services received, and similar transactions during an accounting period that will require payment during the same or future period. *Expenditures* are actual disbursements of funds in return for goods or services.

OIG is applying a multi-tiered approach to its oversight of this IIJA program. We began by issuing a report that provided general LRT information.⁵ This Region 6 audit was conducted in parallel with an audit of Region 3's implementation of LRT, including controls over project selection and spending.⁶ OIG plans to issue a capping report to the Washington Office that consolidates Washington Office considerations identified in the Region 3 and Region 6 audits, respectively.⁷

Objective

Our objective was to review Forest Service Region 6's implementation of LRT, including controls over project selection and spending.

⁵ Informational Report 08801-0001-31, *Infrastructure Investment and Jobs Act: Legacy Road and Trail Remediation Program – Information Report*, Sept. 2023

⁶ Audit Report 08601-0005-31, *IIJA - Legacy Road and Trail Remediation Program - Region 3*, Dec. 2024.

⁷ Audit 08601-0007-31, *IIJA - Legacy Road and Trail Remediation Program Capping Report on Implementation by Regions 3 and 6*, in progress.

Finding 1: Region 6 Did Not Support Project Eligibility and Selection Decisions

While we recognize that Region 6 had limited time to implement LRT, we were unable to validate that Region 6 selected the projects based on IJA requirements and Washington Office guidance.⁸ This occurred because Region 6 did not document information reviewed and decisions made when determining project eligibility, nor did it use the Washington Office criteria to assign numerical points to prioritize and select LRT projects. As a result, Forest Service has reduced assurance that Region 6 considered all eligible projects for the more than \$13.8 million in LRT funding, and then properly prioritized and selected the most meritorious projects.

IJA required Forest Service to establish a process for annually selecting LRT projects.⁹ To implement LRT, the Forest Service Washington Office issued guidance to the regions outlining LRT eligibility requirements, including a table specifying numerical point scores under each of the IJA and Washington Office prioritization criteria. The guidance stated that “Regions must use the criteria listed in Table 2 to prioritize projects submitted to the Washington Office for review.”¹⁰



The Government Accountability Office’s Green Book states that management should design control activities to achieve objectives and respond to risks. This includes maintaining documentation by clearly documenting internal controls and other significant events in a manner that allows the documentation to be readily available for examination.^{11, 12}

⁸ USDA Forest Service Washington Office, *Fiscal Years 2022 through 2024 Project Selection for the Legacy Road and Trail Remediation Program* (Mar. 30, 2022) requested each Region submit a prioritized LRT project list for FY 2022 through FY 2024 by May 2, 2022.

⁹ Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, §40801, 135 Stat. 1094-1096 (2021).

¹⁰ USDA Forest Service Washington Office, *Fiscal Years 2022 through 2024 Project Selection for the Legacy Road and Trail Remediation Program* (Mar. 30, 2022). This guidance included, as enclosures, Forest Service, *Legacy Road and Trail Remediation Program Submission Guidelines-Version 2.1* (Feb. 2022), the project list spreadsheet template, and the project completion report template.

¹¹ Government Accountability Office, *Standards for Internal Control in the Federal Government*, GAO-14-704G, ¶ 10.03 (Sept. 2014).

¹² Departmental Regulation requires agency heads to establish and maintain a system of internal control based on the Government Accountability Office’s Green Book, ensuring adequate controls for program and administrative operations, reporting, and compliance are in place. USDA Departmental Regulation 1110-002, *Management’s Responsibility for Internal Control* (Mar. 5, 2021).

Region 6 performed the LRT selection process twice. During the first process, Region 6 officials said that they leveraged a prioritized project list that it created for selections under different funding, since many project activities in the preexisting list were consistent with activities allowed for LRT. The second selection process occurred when the Washington Office provided regions an opportunity to revise the projects originally submitted to the Washington Office for FYs 2023 and 2024, and Region 6 changed its focus to Western Washington.

When implementing LRT, Region 6 did not conduct the selection process as the Washington Office prescribed. Region 6 officials explained that for both selection processes, they read the project descriptions on the spreadsheet for key LRT words such as “aquatic organism passage,” “road,” “trail,” or “culvert” and reviewed information in the data system and project location data layers. However, Region 6 did not document the eligibility justification for LRT. Without supporting documentation for these decisions, we were unable to determine why Region 6 identified similarly situated projects as eligible and not eligible. For example,



A project description for a project Region 6 identified as *eligible*: “Proposal would remove the existing failing bridge and temporary bridge and install a new bridge. New bridge would be a 23 foot wide by 125 [foot] long single span pre-cast concrete bridge.”



A project description for a project Region 6 identified as *non-eligible*: “This project will repair or replace 4 bridges on the Forest that have been identified with major deficiencies by periodic bridge inspections. Projects range from repairing bridge decking and structural elements to complete bridge replacement.”

Region 6 officials stated that there was no documentation maintained to justify a project’s eligibility because the spreadsheet(s) was the synthesis of all the data that were reviewed. Without documentation of the supporting information reviewed and decisions made when determining LRT project eligibility, we were unable to determine if Region 6 considered all LRT-eligible projects in the selection process.

In addition, while Region 6 considered the various prioritization criteria when reviewing projects, it did not use the numerical point scoring specified in the Washington Office guidance. Instead, Region 6 added a “Yes” for each of the prioritization criteria on the spreadsheet and considered if the forest was ready to initiate the project. Region 6 officials stated that they did not believe they needed to use the numerical scoring provided by the Washington Office, given the statement in the guidance, “Regions maintain the flexibility to adjust scoring system and incorporate variations in criteria to recognize regional priorities.”¹³ Furthermore, during the first selection process, Region 6 believed there was sufficient funding for all LRT-eligible projects. However, this approach left them without numerical scoring and prioritization to use when deciding which projects to drop later in the process when Region 6 did not have enough LRT funds for all identified eligible projects. It was unclear whether the dropped projects were the least meritorious among the selected projects.

¹³ USDA Forest Service, *Legacy Road and Trail Remediation Program Submission Guidelines-Version 2.1* (Feb. 2022).

While we recognize the Washington Office guidance provides regions additional flexibility to add scoring metrics and weight for regional office priorities, it does not alleviate the requirement to score and prioritize with points. A Washington Office official stated that if there is a smaller region with only a few projects to consider for LRT and funding would cover all considered projects, a “Yes” response would suit. However, since Region 6 did not have enough LRT funds for all identified eligible projects, we recommend that Region 6 use the numerical point scoring specified by the Washington Office when prioritizing eligible projects.

While recognizing that Region 6 selected projects that should improve roads, trails, and aquatic organism passages, we cannot determine whether Region 6 put more than \$13.8 million in LRT funding for FYs 2022 and 2023 to best use; therefore, we question these costs. As such, to strengthen its LRT project selection process, we recommend that Region 6 formally document support for its eligibility determinations and scoring decisions and integrate prioritization based on numerical scoring into its process. Region 6 officials generally agreed with our finding and recommendations.

Recommendation 1

We recommend, going forward, that Forest Service Region 6 use the numerical point scoring specified by the Washington Office when prioritizing eligible projects.

Agency Response

In its November 8, 2024, response, Forest Service generally concurred with this recommendation. The Pacific Northwest Region will use the prioritization points provided by the Washington Office and will distribute a memo reminding all Pacific Northwest Region staff to use them when prioritizing eligible projects. Forest Service provided an estimated completion date of November 3, 2025.

OIG Position

We accept management decision on this recommendation.

Recommendation 2

We recommend that Forest Service Region 6 strengthen its LRT project selection process, going forward, to formally document the information reviewed and decisions made when determining LRT project eligibility and scoring, to allow for independent review.

Agency Response

In its November 8, 2024, response, Forest Service generally concurred with this recommendation. The Pacific Northwest Region will distribute a memo to all staff, explaining the requirements of formally documenting information reviewed and decisions made when determining LRT project eligibility and scoring. Forest Service provided an estimated completion date of November 3, 2025.

OIG Position

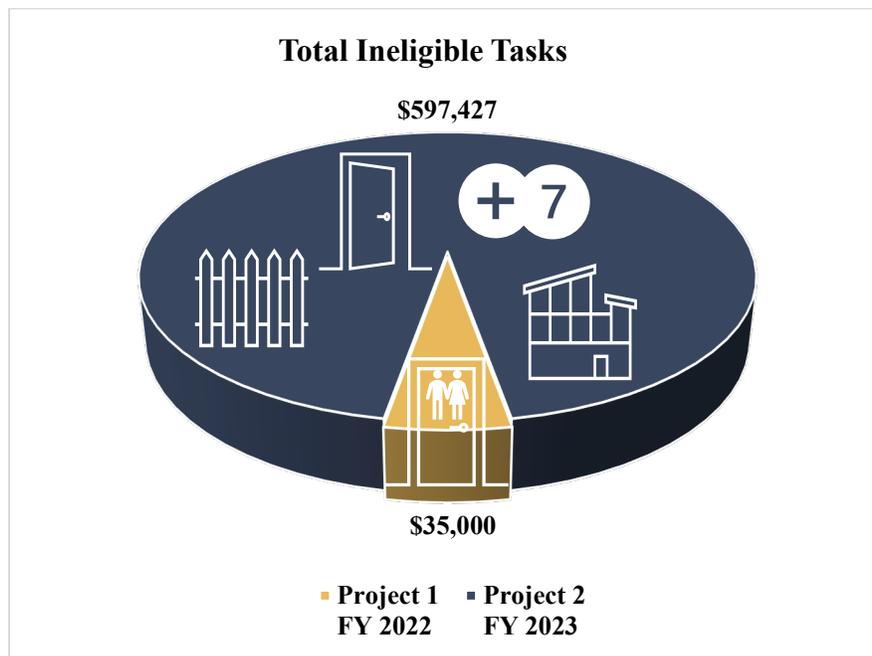
We accept management decision on this recommendation.

Finding 2: Region 6 Approved and Allocated Funding to Ineligible LRT Activities

Although Region 6 has controls in place over project spending, including Buy American Provisions, and has a plan to spend the allocated LRT funding, we found that the region approved and allocated LRT funds to 11 ineligible tasks within 2 approved projects. This occurred because the region lacked sufficient internal controls to ensure that LRT funding was allocated only to eligible tasks. As a result, Forest Service held more than \$630,000 in LRT funds for ineligible tasks within approved projects, thus making those funds unavailable for other eligible LRT projects or tasks.

IIJA provisions identify eight activities for which funds can be expended, focusing only on road, trail, and aquatic organism passage projects.¹⁴ A project is made up of multiple tasks and when a project is approved, the tasks within that project are also approved.

We identified that 2 of the 7 LRT approved projects allocated funding for 11 ineligible tasks, totaling \$632,427. All ineligible tasks were building related, not road, trail, or aquatic organism passage related, as permitted by LRT. One FY 2022 project had an ineligible task for a restroom building replacement. One FY 2023 project had 10 ineligible tasks including fencing, doors, premium roofing, and 7 other ineligible tasks. A visual representation of the ineligible tasks identified is shown below.



When asked about the ineligible tasks, Region 6 officials said the LRT projects were selected from a list of projects previously developed for another program. This other program had some overlap in the activity type and objectives. Region 6 agreed that internal controls at both the

¹⁴ Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, §40801, 135 Stat. 1094-1096 (2021).

Regional and Washington Office levels did not catch the planned ineligible tasks, which were not identified until February 2024 or later.

While we determined that Region 6 lacked sufficient internal controls at the fund allocation phase, the region described compensating controls. Specifically, the region described controls before funding is committed, obligated, or expended to review the associated documentation (such as contracts and agreements), and confirm that only LRT eligible tasks are being performed with LRT funding. The graphic below illustrates the LRT project funding lifecycle.



However, the risk remains that LRT funding will be spent on ineligible tasks and not identified until later, as officially the ineligible tasks were approved to be completed with LRT funding. Additionally, the time period during which the funds are allocated to ineligible tasks reduces the amount of time the funds could be used for eligible tasks or projects, raising the risk that LRT funds will not be spent timely and may expire rather than being used to restore, protect, or maintain crucial watersheds.¹⁵ As such, we recommend that Region 6 establish controls to confirm that all tasks within a project are eligible before approving the project and funding allocation. For the \$632,427 in questioned costs, we recommend that Region 6 review the two projects highlighted in this report and recover any LRT funding spent on ineligible tasks or provide confirmation that no LRT funding was spent on ineligible tasks.

Region 6 officials generally agreed with our finding and recommendations. In addition, on August 9, 2024, the region stated it confirmed, by review of the two projects' awarded contracts and executed agreements, that no LRT funding was spent on buildings, providing the supporting documentation. OIG reviewed the information provided and concurs; thus, we accept management decision on Recommendation 4.

Recommendation 3

We recommend that Forest Service Region 6 establish controls to confirm that, going forward, all tasks within an LRT project are eligible before approving the project and funding allocation.

Agency Response

In its November 8, 2024, response, Forest Service generally concurred with this recommendation. The Pacific Northwest Region will distribute a memo to all staff, emphasizing the requirement to confirm all task items in an LRT project are eligible for LRT funding. Forest Service provided an estimated completion date of November 3, 2025.

¹⁵ Forest Service has 4 fiscal years to obligate each year's LRT funding.

OIG Position

We accept management decision on this recommendation.

Recommendation 4

We recommend that Forest Service Region 6 review the two projects and recover any of the \$632,427 allocated LRT funding that was spent on ineligible tasks or provide confirmation that no LRT funding was spent on ineligible tasks.

Agency Response

In its November 8, 2024, response, Forest Service generally concurred with this recommendation. In July 2024, the Pacific Northwest Region confirmed that no LRT funding was spent on ineligible tasks for the two highlighted projects and no recovery of funds necessary.

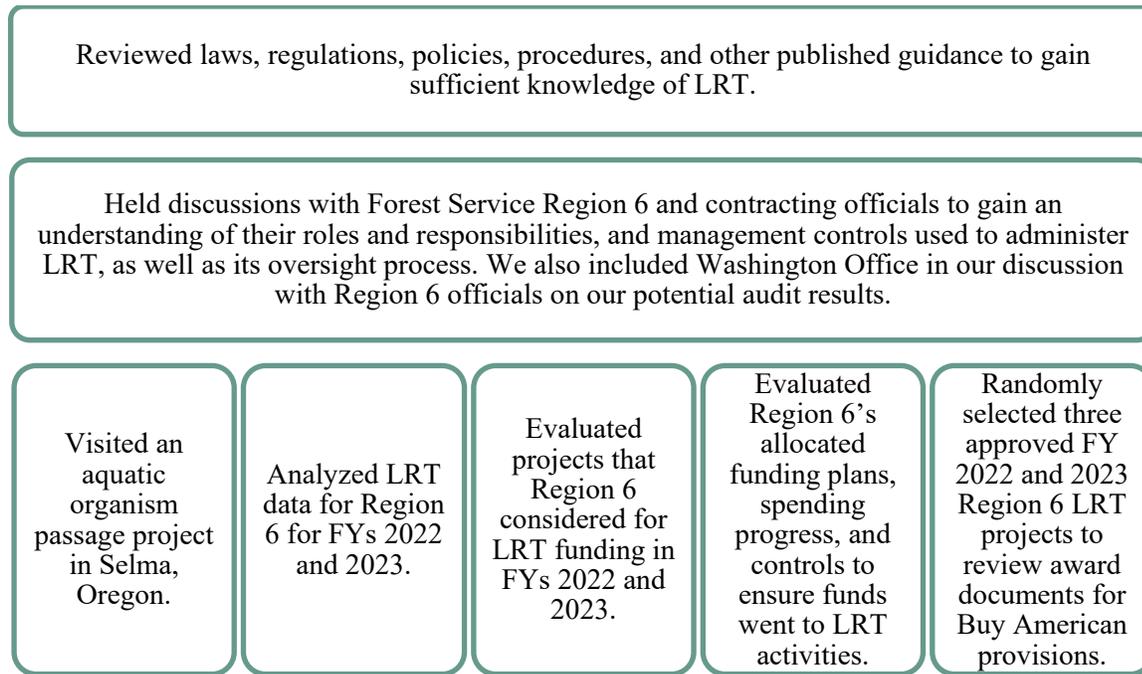
OIG Position

We accept management decision on this recommendation. We concur that the review was completed and no recovery of funds is necessary.

Scope and Methodology

We conducted an audit to review Forest Service Region 6’s implementation of LRT, including controls over project selection and spending. The audit covered seven projects in Region 6 that received LRT funding, as of September 30, 2023, totaling more than \$13.8 million. We conducted in-person fieldwork at the Forest Service Region 6 Office in Portland, Oregon and remotely. We performed our audit fieldwork from February 2024 through October 16, 2024. We discussed the results of our audit with agency officials on June 17, 2024, and October 16, 2024, and included their comments, as appropriate.

To accomplish our objective, we did the following:



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We assessed internal controls significant to the audit objective. Our assessment included internal control components and principals of the Standards for Internal Control in the Federal Government.¹⁶ Specifically, we assessed the following components and underlying principles:

Component	Principle
Control Activities	Management should design control activities to achieve objectives and respond to risks
Control Activities	Management should implement control activities through policies

¹⁶ Government Accountability Office, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Sept. 2014).

However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

To conduct this audit, we obtained data from USDA's Financial Management Modernization Initiative and Forest Service's Natural Resource Manager system. We assessed the reliability of the data from those systems by comparing them to a list of LRT projects approved by the Washington Office for FYs 2022 and 2023 and interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of this report. However, we did not assess the overall reliability of any information system, as we did not rely solely on system data to support the reported findings, conclusions, and recommendations. Evaluating the effectiveness of information systems or information technology controls was not part of our audit objective.

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

Abbreviations

FY	fiscal year
IIJA	Infrastructure Investment and Jobs Act
LRT	IIJA Legacy Road and Trail Remediation Program
OIG	Office of Inspector General
USDA.....	U.S. Department of Agriculture

Exhibit A: Summary of Monetary Results

Exhibit A summarizes the monetary results for our audit report by finding and recommendation number.

Finding	Recommendation	Description	Amount	Category
1	2	Region 6's LRT projects selected for FYs 2022 and 2023.	\$13,224,144 ¹⁷	Questioned Costs, No Recovery
2	4	Funds allocated to ineligible tasks.	\$632,427	Questioned Costs, Recovery Recommended ¹⁸
Total			\$13,856,571	

¹⁷ We reduced the \$13,856,571 by \$632,427 to avoid double counting the amount recommended for recovery in Recommendation 4.

¹⁸ As discussed in Finding 2, the agency reviewed the two identified projects and confirmed that no LRT funding was spent on buildings. Therefore, the entire dollar amount of Recommendation 4 is post audit justified and no recovery is expected.

**Forest Service
Response to Audit Report**



File Code: 1430

Date: November 8, 2024

Subject: Response to OIG Inspection Region 6 Legacy Road and Trail
Remediation Program 08601-0006-31

To: Janet Sorensen, Assistant Inspector General for Audit

Thank you for the opportunity to review and comment on the Office of Inspector General (OIG) Report Number 08601-0006-31. The Forest Service generally concurs with the findings and recommendations and appreciates the time and effort that went into the report.

The agency's response to the recommendations is enclosed. The Agency has implemented the corrective action plan for Recommendation 4 and has ensured no recovery was necessary. Corrective action plans for Recommendations 1-3 are on track to be completed in a timely manner.

Please contact Robert Velasco, Chief Financial Officer, at robert.velasco@usda.gov with any questions.

A handwritten signature in black ink that reads "Randy Moore".

RANDY MOORE
Chief

Enclosure (1)



USDA Forest Service (FS)

Office of Inspector General (OIG) Inspection Report No. 08601-0006-31

Legacy Road and Trail Remediation Program – Region 6

Response to the Official Draft Report

Recommendation 1: Region 6 use the numerical point scoring specified by the Washington Office when prioritizing eligible projects.

FS Response: The Forest Service generally concurs with this recommendation. The Pacific Northwest Region will use the prioritization points provided by the Washington Office. The Pacific Northwest Region’s Regional Forester Team will distribute a memo reminding all Pacific Northwest Region staff to use the numerical point scoring guidance specified by the Washington Office when prioritizing eligible projects.

Estimated Completion Date: November 3, 2025

Recommendation 2: Region 6 strengthen its LRT project selection process, going forward, to formally document the information reviewed and decisions made when determining LRT project eligibility and scoring, to allow for independent review.

FS Response: The Forest Service generally concurs with this recommendation. The Pacific Northwest Regional Forester Team will distribute a memo to all staff, explaining the requirements of formally documenting information reviewed and decisions made when determining LRT project eligibility and scoring.

Estimated Completion Date: November 3, 2025

Recommendation 3: Region 6 establish controls to confirm that, going forward, all tasks within an LRT project are eligible before approving the project and funding allocation.

FS Response: The Forest Service generally concurs with this recommendation. The Pacific Northwest Regional Forester Team will distribute a memo to all staff, emphasizing the requirement to confirm all task items in a Legacy Road and Trail project are eligible for Legacy Road and Trail funding prior to submitting projects to the Washington Office for approval.

Estimated Completion Date: November 3, 2025

Recommendation 4: Region 6 review the two projects and recover any of the \$632,427 allocated LRT funding that was spent on ineligible tasks or provide confirmation that no LRT funding was spent on ineligible tasks.

FS Response: The Forest Service generally concurs with this recommendation. In July 2024 the Pacific Northwest Region confirmed that no Legacy Road and Trail funding was spent on ineligible tasks for the two highlighted projects.

OIG reviewed the Pacific Northwest Region's information and concurred, thus accepting management decision on Recommendation 4. No recovery of funds necessary.

Estimated Completion Date: Completed

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