



U.S. Department of Agriculture  
Office of Inspector General

# IIJA – Firefighting Workforce Training

February 2026

Inspection Report 08801-0001-51



# IIJA – Firefighting Workforce Training

## Inspection Report 08801-0001-51

We determined that the Forest Service did not establish clear performance goals or outcomes for IIJA funds to support workforce development and training and commingled IIJA funds with other funds, resulting in more than \$4.6 million in questioned costs.

### OBJECTIVE

Our objective was to assess the internal controls related to FS's implementation of the IIJA funds provided for workforce development and training.

### BACKGROUND

Section 40803(c)(7) of IIJA allocated \$50 million to FS for both preplanning fire response workshops and workforce development and training. In fiscal years 2022 and 2023, FS allocated more than \$4.6 million in IIJA funding to support workforce development and training. Specifically, the IIJA funding was used to add FS staff capacity through Not-to-Exceed appointments to enhance curriculum development and delivery of FS training programs at FS National training centers.

### REVIEWED

We reviewed fiscal year 2022 and fiscal year 2023 workforce development and training expenses under the IIJA provision and key areas of internal control.

### WHAT OIG FOUND

We found that the Forest Service (FS) did not establish clear performance goals or outcomes that would demonstrate how it effectively used the Infrastructure Investment and Jobs Act (IIJA) funds to support workforce development and training. This occurred because FS was told it was not obligated to do so, given that IIJA funded an established training program. As a result, FS is unable to identify and address any management challenges in the implementation and tracking of IIJA funds.

Additionally, we found that FS commingled IIJA funds alongside other funds appropriated for different purposes to cover IIJA administrative expenses, such as Salaries and Expenses (S&E) and operations. This occurred because FS did not design controls to track these administrative expenses. As a result, FS could not accurately track expenditures for funds allocated to S&E and Business Operations it allocated to support the workforce development and training programs, for which we identified more than \$4.6 million in questioned costs—no recovery recommended.

### WHAT OIG RECOMMENDS

We recommend that FS: (1) identify how the remaining IIJA workforce training and development funds will be used and the goals and outcomes expected from their use; and (2) establish and implement a control to track the amount of S&E and Business Operations funds expended for IIJA Section 40803(c)(7).

FS agreed with our findings and recommendations, and we accepted management decision for the two recommendations.



## OFFICE OF INSPECTOR GENERAL

United States Department of Agriculture



**DATE:** February 5, 2026

**INSPECTION**

**NUMBER:** 08801-0001-51

**TO:** Thomas M. Schultz, Jr.  
Chief  
Forest Service

**ATTN:** Erica Banegas  
Director of Audit and Assurance  
Forest Service

**FROM:** Yarisis Rivera-Rojas  
Acting Assistant Inspector General for Audit

**SUBJECT:** IIJA – Firefighting Workforce Training

This report presents the results of our inspection of IIJA – Firefighting Workforce Training. 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 two 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://usdaio.oversight.gov>) in the near future.

## **Table of Contents**

---

<b>Background and Objective.....</b>	<b>1</b>
<b>Finding 1: FS Did Not Establish Clear Performance Goals or Outcomes for Implementing IIJA Workforce Development and Training Funds.....</b>	<b>3</b>
<b>Recommendation 1 .....</b>	<b>5</b>
<b>Finding 2: FS Could Not Accurately Track Expenditures for Funds Allocated to Salaries and Expenses and Business Operations .....</b>	<b>7</b>
<b>Recommendation 2 .....</b>	<b>8</b>
<b>Scope and Methodology.....</b>	<b>9</b>
<b>Abbreviations .....</b>	<b>11</b>
<b>Exhibit A: Summary of Monetary Results .....</b>	<b>12</b>
<b>Agency's Response .....</b>	<b>13</b>

## **Background and Objective**

---

### **Background**

The Forest Service (FS) has been managing wildland fires on National forests and grasslands for more than 100 years. Through Wildland Fire Management, FS protects life, property, and natural resources on National Forest System lands, other Federal lands, and 20 million acres of non-Federal lands under protection agreements. In the last few decades, the Wildland Fire Management environment has changed, resulting in longer fire seasons, bigger fires with more acres burned on average each year, and more extreme fire behavior. This change also brought about increases in wildfire suppression operations.<sup>1</sup> In response, FS has made an ongoing effort to build a more professional, year-round workforce that is better aligned with the challenges of today's wildfire activity.

Section 40803(c)(7) of the Infrastructure Investment and Jobs Act (IIJA),<sup>2</sup> which was signed into law on November 15, 2021, provided \$50 million to FS for both preplanning fire response workshops and workforce training for FS staff, non-Federal firefighters, and Native village fire crews.<sup>3</sup> FS allocated \$10 million per year for 5 years to spend this funding.<sup>4</sup><sup>5</sup> See Figure 1, below, for a breakdown of FS' Spend Plan Allocation for Section 40803(c)(7) funding for fiscal year (FY) 2022 and FY 2023.

---

<sup>1</sup> The principles of suppression operations: Wildland fire leaders implement command decisions and maintain unity of action by using the common principles of suppression operations to improve decision-making and firefighter safety. The principle of the fire suppression action is to provide a framework for developing a fire suppression strategy and for conducting fire suppression operations.

<sup>2</sup> Infrastructure Investment and Jobs Act, Pub. L. No 117-58, 135 Stat. 429 (2021).

<sup>3</sup> Infrastructure Investment and Jobs Act, Pub. L. No 117-58, 135 Stat. 1098, § 40803(c)(7) (2021).

<sup>4</sup> Funding under this IIJA provision is “no-year” funding and is available until spent.

<sup>5</sup> Congress did not specify the funding allocation between preplanning fire response workshops and workforce training.

FY 2022 AND FY 2023 SPEND PLAN ALLOCATION*			
	FY 2022	FY 2023	
	Preplanning Fire Response Workshops <b>\$8.3 million</b>	Preplanning Fire Response Workshops <b>\$6.3 million</b>	
	Klamath Bird Observatory Tribal Fuels Foster Training and Development <b>\$50,000</b>	Workforce Development Salary Transfer Prevention and Mitigation Training <b>\$1.87 million</b> <b>\$560,000</b>	
	Business Operations Transfer <b>\$1.6 million</b>	Business Operations Transfer <b>\$1.2 million</b>	
	OIG as directed by IIJA for oversight <b>\$50,000</b>	OIG as directed by IIJA for oversight <b>\$50,000</b>	

\* Allocation consists of \$10 million per year.

**Figure 1: Breakdown of FS' Spend Plan Allocation for Section 40803 (c)(7) funds for FYs 2022 and 2023.**  
Figure by the Office of Inspector General (OIG).

## Objective

Our objective was to assess the internal controls related to FS's implementation of the IIJA funds provided for the workforce development and training.

## **Finding 1: FS Did Not Establish Clear Performance Goals or Outcomes for Implementing IIJA Workforce Development and Training Funds**

---

FS did not establish clear performance goals or outcomes that would demonstrate how it effectively used IIJA funds to support workforce development and training. This occurred because FS was told it was not obligated to formally document clear performance goals with measurable objectives associated with the IIJA funds, given that training and workforce development was an established program. Without clear performance goals with measurable outcomes, FS is unable to identify and address any management challenges in the implementation of these funds.

According to the U.S. Government Accountability Office's (GAO), *Standards for Internal Control in the Federal Government*, and the FS Manual 1400, Chapter 1410, agency management should establish clear performance goals with measurable outcomes to be able to run their operations efficiently and effectively (by designing and putting controls in place) to meet or exceed those goals.<sup>6</sup><sup>7</sup>

From the FY 2022's \$10 million allocation, FS allocated \$50,000 to fund the Tribal Fuels Forester Training and Development program. From FY 2023's \$10 million allocation, FS allocated \$560,000 to fund the Prevention and Mitigation Training program through grants. Additionally, FS allocated more than \$1.8 million to hire 12 Not-to-Exceed (NTE) staff as training and support specialists for FS's training facilities to support workforce development and training.<sup>8</sup> In one of our discussions with FS, officials explained that the aim of this funding was to enhance the capacity of existing programs to increase the number of classes offered and people trained for wildland firefighting. However, FS stated it did not define specific goals and performance outcomes for the funds allocated to enhance its workforce development and training efforts. Figure 2, below, depicts FS training centers and the corresponding NTE staff that were hired, while Figure 3 depicts an overview of the training and workshops that NTE staff supported.

---

<sup>6</sup> GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G, (Sept. 2014).

<sup>7</sup> Forest Service Manual 1400 – Controls, Chapter 1410 – Management Reviews, Amendment: 1400-2016-1, (June 2016).

<sup>8</sup> NTE staff are temporary employees hired for a 1-year period, and whose tenure can be extended up to a 5-year maximum period.



**Figure 2: Number and location of NTE staff hired using IIJA funds. Figure by OIG.**

Training Centers / Programs	Training / Workshops	Classes	Students
National Interagency Prescribed Fire Training Center	Agency Administrator Workshop	2	59
	20-Day Sessions	4	114
	UAS Aerial Ignitions Academy	2	24
	Boss Burn Workshop	1	16
Interagency Fuels Academy	Cohort 1	3-year training and development	13
National Advance Fire and Resource Institute	Delivery Team 4 Courses	61	2030
	Delivery Team 5 Courses	29	650
Wildland Firefighter Apprenticeship Training Program	Apprentice Training	Basic 500 hours Advance 1500 hours	804

**Figure 3: Trainings and workshops supported with NTEs hired using IIJA funds. Figure by OIG.**

Although Figure 3 details the number of students trained and classes held, FS could not clearly demonstrate whether this was an effective use of IIJA resources because it did not set goals to indicate an expected outcome. Furthermore, FS did not provide details on the number of students trained and classes held prior to hiring the NTE staff. For example, FS did not identify how many additional classes it intended to hold; the number of staff it intended to train; any skill gaps it sought to cover; tools to measure the effectiveness of its training enhancements; and any other measurable goals to support the effective use of IIJA funds to enhance its workforce.

development and training. According to FS, the funding aimed to enhance the capacity of existing programs to increase the number of classes offered and people trained for wildland firefighting. However, FS does not have any further plans to hire additional NTE staff beyond FY 2024.

FS also stated that the establishment of a specific implementation plan for the allocation and execution of the funds was not warranted because the IIJA provision funds to support workforce development and training are smaller in scale and less visible than other IIJA provision funds. Furthermore, FS stated that it has not yet developed any implementation plan to allocate the remaining balance of funds under the provision for the workforce development since both the Office of Management and Budget (OMB) and the U.S. Department of Agriculture (USDA) staff stated that Infrastructure Program Implementation Plans would only apply to new FS programs. USDA staff also stated that most USDA programs receiving IIJA investments are established programs with existing implementation plans. These programs are being implemented consistent with those plans, statute requirements, recommendations, and priorities. However, the documentation provided by FS for the existing program did not include goals or outcomes for training and development nor any data on previous trainings for comparison. Without documented goals and outcomes and data for previous trainings, FS is unable to demonstrate clearly how it effectively and efficiently used the IIJA funds set aside by Congress to provide workforce training to firefighters on wildland firefighting.

During our discussions, FS acknowledged the issue and agreed with the need to maintain and document how the remaining IIJA funds will be used and the goals and outcomes expected to be accomplished by those funds so that FS can evaluate its workforce development and training operations to ensure accountability, efficiency, and effectiveness in its management of that program or operations. As of September 2, 2025, FS had more than \$1.6 million in FY 2022 through 2025 funding under the overall Section 40803(c)(7) provision to allocate or spend.

## **Recommendation 1**

Identify how the remaining IIJA workforce training and development funds will be used and the goals and outcomes expected from their use.

### **Agency Response**

FS concurred with the finding and recommendation. In response to this recommendation, FS will use any remaining IIJA funds under provision Division D Title VIII Sec. 40803(c)7 “(ii) workforce training for staff, non-Federal firefighters, and Native village fire crews,” for the Solon Dixon and King Gillette Ranch training facilities to provide training delivery of entry level interagency fire fighters. The expectation is to provide 70 courses and train approximately 450 entry level fire fighters in FY 26 and beyond.

FS provided an estimated completion date of January 27, 2027.

## **OIG Position**

We accept management decision for this recommendation. For Final Action, FS needs to provide the Office of the Chief Financial Officer (OCFO) the details related to how the remaining IIJA workforce training and development funds will be used and the expected goals and outcomes.

## **Finding 2: FS Could Not Accurately Track Expenditures for Funds Allocated to Salaries and Expenses and Business Operations**

---

FS comingled IIJA funds alongside other funds appropriated for different purposes to cover IIJA administrative expenses, such as Salaries and Expenses (S&E) and operations. This occurred because FS did not design controls to determine or track how administrative expenses charged to those mixed accounts were used for IIJA activities. As a result, FS could not accurately report how it expended funds allocated for S&E and Business Operations<sup>9</sup> to directly support the workforce development training programs, resulting in more than \$4.6 million in questioned costs.

According to OMB, Circular A-11,<sup>10</sup> the agency's internal controls are the organization, policies, and procedures used to reasonably assure that:

- Resources are consistent with the agency mission, and
- Reliable and timely information is obtained, maintained, reported, and used for decision making.

Additionally, USDA's Departmental Regulation requires agency heads to maintain a system of internal control to ensure adequate controls for program and administrative operations, reporting, and compliance are in place.<sup>11</sup>

FS allocated more than \$1.8 million of the IIJA workforce training funds to its general S&E account. This account funds the oversight of all FS programs. FS also transferred \$2.8 million in funds to its Business Operations account. The Business Operations account covers other necessary expenses for FS, including base salary and expenses of employees to carry out administrative and general management support functions, costs of facility maintenance, repairs, and leases of buildings and sites, utilities, and other administrative support functions throughout Business Operations. Once IIJA funds were transferred to these two accounts, the funds were comingled with other funding sources and FS was unable to report specifically how the IIJA funds were used to support the workforce development training programs.

FS had not established tracking controls to differentiate its use of Section 40803(c)(7) IIJA funds transferred to S&E and Business Operations accounts from other funding sources in those accounts. As such, FS is unable to determine whether the funding was used in accordance with IIJA requirements. As a result, we are questioning, with no recovery recommended, the more than \$4.6 million in funding transferred to the S&E and Business Operations accounts. FS is aware of this previously reported issue and is taking corrective actions to improve its controls.

---

<sup>9</sup> FS confirmed that Business Operations transfer is the same as FS Operations transfer.

<sup>10</sup> OMB, *Transmittal Memorandum #97, Preparing, Submitting, and Executing the Budget*, Circular A-11 (July 1, 2016).

<sup>11</sup> USDA Departmental Regulation 1110-002, *Management's Responsibility for Internal Control* (Mar. 5, 2021).

## **Recommendation 2**

Establish and implement a control to track the amount of S&E and Business Operations funds expended for IIJA Section 40803(c)(7).

### **Agency Response**

FS concurred with the finding and recommendation. In response to this recommendation, FS will implement internal controls that enhance the transparency of S&E costs and FS Operations transfers by tracking funds expended for IIJA Section 40803(c)(7).

FS provided an estimated completion date of May 29, 2026.

### **OIG Position**

We accept management decision for this recommendation. For Final Action, FS needs to provide OCFO detailed information pertaining to the establishment and implementation of internal controls to track the amount of S&E and Business Operations (also known as FS Operations) funds expended for IIJA Section 40803(c)(7).

## Scope and Methodology

---

We conducted our inspection to review and report on FS's implementation of IIJA funds provided for workforce development and training. The scope of our work included general information about FS's planning and administration of the workforce development training from FY 2022 and FY 2023. We conducted our fieldwork from December 2023 to December 2025. We discussed the results of our inspection with FS officials on December 18, 2025, and included their comments, as appropriate.

To accomplish our inspection objective, we:



Conducted research pertaining to FS' implementation of IIJA funding for the firefighting workforce training development. Additionally, we reviewed the pertinent law related to the provision.



Interviewed FS officials and program staff from the firefighting workforce training centers to gain an understanding of the firefighting training program activities.



Interviewed the budget officials to gain an understanding of funding activities.



Researched and viewed previous reviews that may have been relevant to the inspection.



Visited the Wildland Fire Training and Conference Center in McClellan Park, California.

We assessed internal controls significant to the inspection objective. Specifically, we assessed the following components and underlying principles:

<b>Component</b>	<b>Principle</b>
<b>Control Environment</b>	Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
<b>Control Environment</b>	Management should evaluate performance and hold individuals accountable for their internal control responsibilities.
<b>Risk Assessment</b>	Management should define objectives clearly to enable the identification of risks and define risks tolerances.
<b>Risk Assessment</b>	Management should identify, analyze, and respond to risks related to achieving the defined objectives.
<b>Risk Assessment</b>	Management should identify, analyze, and respond to significant changes that could impact the internal control system.
<b>Control Activities</b>	Management should design control activities to achieve objectives and respond to risks.
<b>Control Activities</b>	Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
<b>Control Activities</b>	Management should implement control activities through policies.
<b>Information and Communication</b>	Management should use quality information to achieve the entity's objectives.
<b>Information and Communication</b>	Management should externally communicate the necessary quality information to achieve the entity's objectives.
<b>Monitoring</b>	Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.
<b>Monitoring</b>	Management should remediate identified internal control deficiencies on a timely basis.

We designed our inspection work to assess these internal control components and underlying principles; as such, it may not have disclosed all internal control deficiencies that may have existed at the time of this inspection.

The inspection was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

## **Abbreviations**

---

FS .....	Forest Service
FY .....	fiscal year
GAO .....	U.S. Government Accountability Office
IIJA .....	Infrastructure Investment and Jobs Act
NTE .....	Not-to-Exceed
OCFO .....	Office of the Chief Financial Officer
OIG .....	Office of Inspector General
OMB .....	Office of Management and Budget
S&E .....	Salaries and Expenses
USDA .....	U.S. Department of Agriculture

## **Exhibit A: Summary of Monetary Results**

---

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

<b>Finding</b>	<b>Recommendation</b>	<b>Description</b>	<b>Amount</b>	<b>Category</b>
<b>2</b>	<b>2</b>	FS did not track expenditures for IIJA funds allocated to S&E and Business Operations	\$4,665,981	Questioned Costs – No Recovery
<b>Total</b>		<b>\$4,665,981</b>		

## Agency's Response

---

# **Forest Service's Response to Inspection Report**



**DATE:** January 23, 2026

**TO:** Yarisis Rivera-Rojas  
Assistant Inspector General for Audit  
USDA Office of Inspector General

**FROM:** Thomas M. Schultz, Jr. //s//  
Chief  
Forest Service

**SUBJECT:** Response to Recommendations in OIG Engagement No. 08801-0001-51

The Forest Service submits the following response to the recommendations in the Office of Inspector General's (OIG) engagement 08801-0001-51 Infrastructure Investment and Jobs Act (IIJA) – Wildland Firefighting Workforce Training.

**Recommendation 1:** Identify how the remaining IIJA workforce training and development funds will be used and the goals and outcomes expected from their use.

**Agency Response:**

Agree with recommendation:  Yes  No Agree with monetary results:  Yes  No  N/A

In response to this recommendation, the agency will use any remaining IIJA funds under provision Division D Title VIII Sec. 40803(c)7 “(ii) workforce training for staff, non-Federal firefighters, and Native village fire crews,” for the Solon Dixon and King Gillette Ranch training facilities to provide training delivery of entry level interagency fire fighters. The expectation is to provide 70 courses and train approximately 450 entry level fire fighters in Fiscal Year (FY) 26 and beyond.

Completion or Estimated Completion Date: *January 27, 2027*

**Recommendation 2:** Establish and implement a control to track the amount of Salaries & Expenses (S&E) and Business Operations funds expended for IIJA Section 40803(c)(7).

**Agency Response:**

Agree with recommendation:  Yes  No Agree with monetary results:  Yes  No  N/A

In response to this recommendation, the Forest Service will implement internal controls that enhance the transparency of S&E costs and FS Operations transfers by tracking funds expended for IIJA Section 40803(c)(7).

Completion or Estimated Completion Date: *May 29, 2026*

Learn more about USDA OIG at <https://usdaoir.oversight.gov>

Find us on LinkedIn: [US Department of Agriculture OIG](#)

Find us on X: [@OIGUSDA](#)

## Report suspected wrongdoing in USDA programs:



<https://usdaoir.oversight.gov/resources/hotline-information>

U.S. Department of Agriculture (USDA) is an equal opportunity provider, employer, and lender.

In accordance with Federal civil rights law and USDA civil rights regulations and policies, USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs and operations are prohibited from discriminating based on race, color, national origin, age, disability, sex, religion, retaliation for engaging in protected civil rights activity or opposition to any practice made unlawful under any Federal antidiscrimination laws, or receipt of income derived from programs or activities conducted or funded by OIG, political beliefs, or marital, familial or parental status (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident. Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

Cover photos are from USDA Flickr and are in the public domain. They do not depict any particular audit, inspection, or investigation.

