



U.S. Department of Agriculture



Office of Inspector General
Southwest Region

Audit Report

Survey of Forest Service Timber Theft Controls

Report No. 08601-2-Te
September 2004



UNITED STATES DEPARTMENT OF AGRICULTURE

OFFICE OF INSPECTOR GENERAL



Washington, D.C. 20250

DATE: September 27, 2004

REPLY TO
ATTN OF: 08601-2-Te

SUBJECT: Survey of Forest Service Timber Theft Controls

TO: Dale Bosworth
Chief
Forest Service

ATTN: Sandy Coleman
Agency Liaison Officer
Forest Service

This report presents the results of the subject audit. Your response to the official draft report, dated September 10, 2004, is included in its entirety as exhibit C with excerpts and the office of Inspector General's position incorporated into the Findings and Recommendations section of the report. Your response contained sufficient justification to reach management decisions on all the recommendations contained in the report.

Please follow Departmental and your internal agency procedures in forwarding final action correspondence to the Office of the Chief Financial Officer, Director, Planning and Accountability Division. Final action on the management decisions should be completed within 1 year of the date of the management decisions to preclude being listed in the Department's annual Performance and Accountability Report.

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

/s/ R. W. Young
ROBERT W. YOUNG
Assistant Inspector General
for Audit

Executive Summary

Survey of Forest Service Timber Theft Controls (Report No. 08601-2-Te)

Results in Brief

The Forest Service (FS) manages about 17 percent of the commercial timberland in the United States. Our audit attempted to determine the scope of timber theft (unrelated to timber sale contracts) and to evaluate FS controls to prevent that theft. However, we were unable to determine the extent of timber theft because the timber theft data FS collects through its information systems is not sufficient or reliable. This situation exists because the system was not designed to collect needed information, system and edit checks were not in place to ensure the complete and accurate entry of information, and written guidance on how to use the system was not clear enough for the law enforcement officers who use the system. In addition, there was no person or process in place to review the information entered into the system and to validate the information's validity and usefulness. Although FS officials were aware that the agency's timber theft data is deficient, FS has not taken action to address the problem. As a result, FS lacks the basic information it needs to determine the scope and impact of timber theft and to respond appropriately.

Federal information systems are supposed to be designed with internal control checks and processes to help ensure that data is complete, accurate, and valid and that inputs and outputs are correctly reported to management in order for them to carry out their responsibilities.¹ FS uses the Law Enforcement and Investigations Management Attainment Reporting System (LEIMARS), a computerized database, to collect information on crimes and violations that occur on National Forest System lands. According to FS Manual 5300, LEIMARS was designed to provide agency managers with a means to identify and monitor law enforcement activities and provide a method to record and analyze information. Therefore, if the LEIMARS system were properly functioning, it would be a useful tool in the management of the agency's law enforcement programs and resources. However, we found that the information contained in LEIMARS was inaccurate, incomplete, and insufficient to be relied upon for management purposes.

When investigating a timber theft case, FS law enforcement officers are required to determine the tree count (number of trees), volume (i.e., board feet, cubic feet, etc.), value, and species of stolen trees as investigative parameters and report that information in LEIMARS. In the majority of cases we reviewed, officers had not entered this information into the system

¹ Government Accountability Office (GAO) Standards for Internal Control in the Federal Government, dated November 1999.

because FS lacks a management control system to hold its personnel accountable for doing so. For 34 of the 105 timber theft cases we reviewed, LEIMARS contained no information on tree count, volume, value, and species; all 4 investigation parameters had been entered for only 1 case. Additionally, FS personnel often entered information incorrectly in the Property and Resources Detail Form (PRDF), a specialized screen for property and natural resources crimes such as timber theft, and the only LEIMARS timber theft screen that can be easily computer summarized. Of the 105 cases we tested, there were only 38 attempts to use the PRDF, and in no case were volume, value, and species reported correctly. We also noted that the PRDF does not have an entry field for tree count, one of the four timber theft investigation parameters.

As a result of the incomplete and improperly formatted PRDF reports, meaningful information on the scope of timber theft could be gleaned only through a manual review of the various data fields dispersed among the LEIMARS timber theft screens. Given the 6,060 timber theft incidents² reported in over a 2-year period, such a review is not reasonably possible. Furthermore, since LEIMARS tracks a wide range of law enforcement activities, the reporting problems we identified may extend beyond timber theft data to the system as a whole.

While FS officials acknowledged problems with LEIMARS reporting and did not consider information produced by the system reliable, FS has cited LEIMARS data in Congressional testimony and used it to measure activity levels for the Budget and Performance Initiative of the President's Management Agenda. Until FS establishes an effective management control system in accordance with U.S. Department of Agriculture (USDA) standards, it should not rely on LEIMARS data as a basis for program planning and management decisions.

Recommendations In Brief

We recommend that FS establish a management control system at the national level to ensure the integrity of LEIMARS information. As part of a complete management control system, we recommend that FS review LEIMARS to identify the extent of reporting problems and take action to correct the deficiencies.

Agency Response

In a letter dated September 10, 2004, FS generally concurred with the findings and recommendations and provided proposed actions. (See exhibit C.)

² FS opens timber theft cases only for incidents involving a felony or serious misdemeanor.

OIG Position

We accept the management decisions for all of the recommendations contained in the report. For final action, FS needs to provide the Director, Planning and Accountability Division, Office of the Chief Financial Officer (OCFO/PAD), documentation as outlined in the Office of Inspector General (OIG) Position sections of the report.

Abbreviations Used in This Report

DM	Departmental Manual
FS	Forest Service
GAO	Government Accountability Office
LEIMARS	Law Enforcement and Investigations Management Attainment Reporting System
OMB	Office of Management and Budget
PRDF	Property and Resources Detail Form

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Background and Objectives

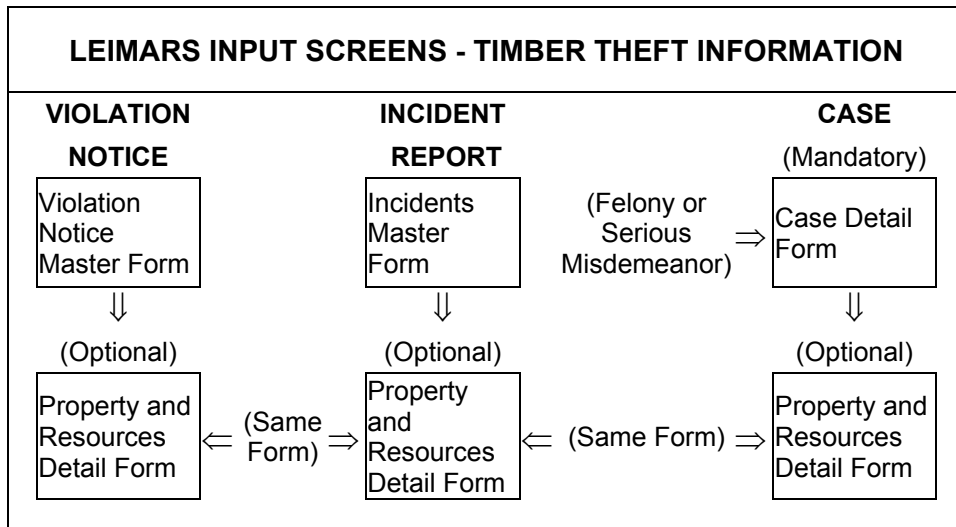
Background

The Forest Service (FS) manages approximately 192 million acres of public land located in 44 States, Puerto Rico, and the Virgin Islands. FS manages these lands, known collectively as the National Forest System, for multiple uses on a sustained-yield basis. Divided into nine regions, FS' diverse operations extend from recreation programs to timber, forage, and minerals management. In each region, a special agent-in-charge serves as the chief law enforcement officer.

The Law Enforcement and Investigations Management Attainment Reporting System (LEIMARS) is a computerized database designed to capture information on the full range of FS law enforcement activities, including timber theft that occurs both inside and outside the context of timber sales. According to an FS Manual,³ LEIMARS statistical information is useful for budgeting, program planning, and management decisions related to violation prevention, theft, resource damage, and public protection. Timber theft information can be entered into LEIMARS in two forms: violation notices and incident reports. Similar to traffic tickets, FS issues violation notices for minor violations of law when the suspect is known. Incident reports are used for more serious violations and any incident with an unidentified suspect.

FS opens a case for all incident reports that deal with felony crimes and serious misdemeanor offenses. Three LEIMARS data entry screens are available to report information related to a timber theft case: the Case Detail Form, the Incidents Master Form, and the optional Property and Resources Detail Form (PRDF), a specialized screen for recording property and natural resources crimes, including timber theft. For violation notices and incident reports, only two data entry screens are available, as shown below.

³ FS Manual 5300, Section 5342, dated July 25, 2000.



Timber theft information entered in the Case Detail Form, the Violation Notice Master Form, and the Incidents Master Form must be in narrative format; e.g., “Approximately 25 pine trees were cut and removed and considerable resource damage was done. Estimated damage is \$5,500.” While useful, narrative entries cannot be computer read and summarized. However, PRDFs can be computer read and compiled in a variety of ways, including national and regional summaries, when they are correctly completed with numeric codes and data. Only one PRDF field, ‘Property/Resource Description,’ is narrative and cannot be computer read and summarized.

Objectives

The objectives of this survey were to determine the extent of timber theft (unrelated to timber sale contracts) and assess FS’ controls to prevent timber theft. However, because we were unable to determine the extent of timber theft, we could not fully accomplish this latter objective.

Findings and Recommendations

Finding 1

Management Controls Over LEIMARS Timber Theft Reporting Need Improvement

Significant LEIMARS reporting problems exist because FS has not established controls designed to ensure that reporting of timber theft violations is complete and reliable. Specifically, the FS Washington Office does not oversee or ensure the accuracy for timber theft reporting in the nine FS regions.⁴ Although, FS law enforcement officials knew the data was unreliable, no systematic actions were taken to determine exactly why the reporting was incomplete. Also contributing to the reporting problems, FS has not assessed LEIMARS to identify needed system improvements, nor has FS provided the law enforcement officers who use the system with adequate written guidance in the LEIMARS User Guide. As a result, LEIMARS does not produce reliable summaries of timber theft information, and FS cannot determine the scope of timber theft. Furthermore, since FS uses the system to report other law enforcement activities besides timber theft, the quality of all LEIMARS data may be in question.

USDA policy⁵ requires agency heads and heads of staff to establish and maintain a system of management controls in accordance with GAO's internal control standards.⁶ Managers should continuously monitor and improve the effectiveness of management controls.⁷ GAO's internal control standards for information systems provide that application controls be designed to help ensure completeness, accuracy, authorization, and validity of all transactions during the application processing. Controls should be installed to ensure that all inputs are received and are valid and outputs are correct and properly distributed.⁸ The Office of Management and Budget's (OMB) Circular A-123⁹ further requires agencies and Federal managers to take systematic and proactive measures to assess the adequacy of management controls, identify needed improvements, and implement corresponding corrective actions. Under current FS policy, no control exists at any level to ensure that LEIMARS data is periodically tested for completeness and accuracy.

⁴ FS Manual 5300, Section 5340.4, dated July 25, 2000.

⁵ Departmental Manual (DM) 1110-2, Chapter 1, section 6(5), dated November 29, 2002.

⁶ GAO Standards for Internal Control in the Federal Government, dated November 1999.

⁷ DM 1110-2, Chapter 1, section 4, dated November 29, 2002.

⁸ GAO Standards for Internal Control in the Federal Government, dated November 1999.

⁹ OMB Circular A-123, Management Accountability and Control, dated June 21, 1995.

Pattern of Missing Information Throughout LEIMARS

FS policy¹⁰ states that the objectives of a timber theft investigation include determining the number, volume, value, and species of stolen trees. Our test sample of 105 timber cases logged into LEIMARS over nearly a 2-year period showed that law enforcement officers rarely entered complete information into the system.¹¹ This occurred because the system is not designed to ensure that all fields are completed before updating the system. As a result, this contributed to the problem of FS not having adequate information for management purposes.

As described in the Background section, FS officers can report on a timber case using three LEIMARS data entry screens: the Case Detail Form, the Incidents Master Form, and the PRDF. Since we were testing for completeness, we considered case information complete if the law enforcement officer reported tree count, volume, value, and species in any of three available data entry screens, whether or not the information was entered in the correct field and in the correct format.

Summary of Completion Rates - 105 Cases		
Number of Investigation Parameters Reported ¹	Number of Cases	Percentage of Total Cases
0	34	32%
1	29	28%
2	19	18%
3	22	21%
4	1	1%
Total	105	

¹ Investigation parameters are tree count, volume, value, and species.

Of the 105 cases we reviewed, 71 contained some information as to tree count, volume, value, and species—that is, at least one of the parameters was recorded on at least one of the LEIMARS screens. Complete information had been entered for only 1 of the 71 cases. For many of the 34 cases without any of the required information, FS officers had entered only brief narrative descriptions such as “Timber theft,” “Timber Trespass/Encroachment,” and “Unauthorized removal of Timber.”

¹⁰ FS Law Enforcement Handbook 5309.11, Section 23.31, dated August 22, 2000.

¹¹ A total of 117 timber cases was reported between January 1, 2002, and November 19, 2003, our test period. For 12 of those cases, law enforcement officers had been unable to obtain sufficient information or had determined that no timber offense had occurred, and we eliminated them from our sample.

PRDF Data Missing, Incorrectly Formatted

To determine the degree to which law enforcement officers completely and correctly entered species, volume, and value¹² information in the summarizable PRDF screen, we tested the 38 PRDFs linked to the 105 sample cases. In keeping with our overall analysis of the three LEIMARS screens used for timber cases, we found significant information lapses in the PRDFs. In 5 instances, FS officers had completed only the single narrative field and left all 12 of the computer-readable fields blank. We also noted that officers frequently entered information incorrectly, either in the wrong format (as letters instead of numbers) or in the wrong data field.

Summary of Completion and Error Rates - 38 PRDFs						
	Number of PRDFs			Percentage of PRDFs		
Investigation Parameter	Entered Correctly	Entered Incorrectly	Not Entered	Entered Correctly	Entered Incorrectly	Not Entered
Volume ¹	0	4	34	0%	11%	89%
Units	2	8	28	5%	21%	74%
Units of Measure	0	5	33	0%	13%	87%
Species	0	7	31	0%	18%	82%
Value	26	5	7	68%	13%	18%

¹Both Units and Units of Measure must be completed to determine Volume.

Volume and species were never entered correctly, with few completion attempts. Only value was reported consistently, with 31 attempts and 26 correctly formatted entries. The most common entry error was to use words or alphanumeric characters instead of numbers or numeric codes in the 12 computer-readable fields; words were used incorrectly 16 times. For instance, we found entries such as “CCF” (hundred cubic feet) for a unit of measure rather than “2003,” its required numeric code. These errors could have been prevented if the PRDF screen contained an edit check function to reject alphabetic characters in numeric fields and listing function in some fields.

Summary Capabilities Not Functioning

Because information for timber theft cases is generally incomplete, often improperly entered, and divided among as many as three LEIMARS entry screens, the system cannot produce useful summaries of timber theft data. As mentioned, LEIMARS can only summarize numeric information entered on the PRDF, making the omissions and improper entries we found on the

¹² The PRDF does not have a data field for tree count.

computer-readable fields of that data screen particularly problematic. While the five narrative fields on the Case Detail Form and the Incidents Master Form and the PRDF's narrative 'Product/Resource Description' field can provide useful information, it is not possible to produce a computer summary of multiple cases from narrative fields. To determine, for instance, the total loss from theft of pine trees, it would be necessary to review all LEIMARS data screens associated with timber theft cases and manually summarize the information. Considering that the database of timber theft incidents supplied for our review consisted of 6,060 incident reports spanning over a 2-year period, such a review is not reasonably possible.

User Guide Instructions Unclear, Incomplete

In addition to the overall lack of accountability for LEIMARS data from the FS Washington Office level down, we attributed many of the reporting errors and omissions described above to a lack of written guidance. Specifically, the LEIMARS User Guide, the primary reference document for field personnel who operate the system,¹³ does not include clear instructions or examples of how to complete the PRDF. (The user guide instructions are reproduced in exhibit B.)

Completing the PRDF is a multipart activity that requires thorough explanation. The properly completed PRDF shown below is based on the following scenario: A person has a permit to cut 2 cords of cedar for firewood, valued at \$20 per cord. The permittee cuts 5 cords, 3 cords over his permit.

PROPERTY & RESOURCES DETAIL FORM					
Property/Resource Description					
3 cords cedar valued at \$60.					
Property	Resources		Timber/Other		
Damage		Damage		Contractual	
Stolen		Stolen	60	Permit	3
Recovered		Recovered		Theft	
				Species	005
				Product	10007
				Unit of Measure	2002

Since timber is considered a natural resource, the dollar value of stolen timber (3 cords at \$20/cord = \$60) appears under the 'Resources' column. In the 'Timber/Other' column, '3' appears in the 'Permit' field to indicate theft of 3 cords in the context of a permit sale. The 'Species,' 'Product,' and

¹³ LEIMARS User Guide, Version 1, dated June 2001.

‘Unit of Measure’ fields are completed as follows using the appropriate numeric codes (see exhibit A for a complete listing): ‘Species’ code 005 for cedar; ‘Product’ code 10007 for fuelwood; and ‘Unit of Measure’ code 2002 for cords. Only the ‘Property/Resource Description’ field is completed with a narrative description and cannot be computer read and summarized.

We found that the LEIMARS User Guide contains no instructions for completing the PRDF ‘Timber/Other’ fields, which are not self-explanatory. First, law enforcement officers must enter the number of units in one of the first three fields in the ‘Timber/Other’ column—‘Contractual,’ ‘Permit,’ or ‘Theft.’ To select the appropriate field from these three, the officer must determine whether the theft occurred within the context of a permit or contractual sale, or outside of a sale. Once he or she determines the context of the theft, the officer must enter the units of measure (e.g., board-foot, cubic foot, piece, linear foot, and cord) using a numeric code. The officer can determine the volume of timber only when he or she knows both the units and the unit of measure (e.g., 3 cords). The ‘Species’ and ‘Product’ fields also should be completed with the correct numeric codes.

The LEIMARS User Guide also does not contain adequate instructions for completing the ‘Property’ and ‘Resources’ columns used to record the dollar amount of losses. ‘Property’ refers to tangible property other than natural resources, which fall under the resources category. Thus, in a timber case, only the ‘Resources’ column should be used, as timber is considered a natural resource rather than property. However, the user guide instructions for completing the PRDF do not explain the distinction between property and resources. Instead, the guide states only that officers should enter the property or resource’s value in whole dollars in the appropriate column. Our analysis showed that, while they consistently entered value in whole dollars, law enforcement officers mistakenly used the ‘Property’ column instead of the ‘Resource’ column 13 percent of the time.

Opportunities To Improve LEIMARS Reporting

FS officials acknowledged that field staff does not enter complete information into the system and that information is often entered incorrectly. Although they were aware of the LEIMARS reporting problems we identified, FS management had not assessed the database to identify needed corrective actions. As a result, FS officials do not consider LEIMARS statistical information—including data on timber theft and the other activities tracked by the system—reliable.

Based on the high rate of errors and omissions, we concluded that the LEIMARS system is not presently capable of providing any useful information on the scope of timber theft. However, we identified two ways in which FS can improve timber theft reporting by updating the LEIMARS data input software. First, to address the common error of entering words

into the 12 PRDF numeric fields, FS should install an edit check function to reject alphabetic characters from those fields.

Additionally, since several PRDF data fields, including ‘Species’ and ‘Units of Measure,’ must be completed using numeric codes three to five digits in length (see exhibit A), FS should install a listing function to limit improper entries. Listing enables the program user to choose an entry from a list of appropriate choices; for example, when entering address information into a computer, clicking on the ‘State’ box brings up a list of all States. This feature would have prevented FS officers from inputting words such as “ponderosa,” “LODGEPOLE,” and “15 PINE/15 HARDWOOD” in the ‘Species’ field designed to capture a 3-digit numeric code.

While such software additions would enhance timber theft reporting, FS management needs to take agency-wide action to assess and address LEIMARS reporting problems. Without a uniform approach to quality control, FS cannot ensure that LEIMARS reporting is complete and accurate.

Recommendation No. 1

Establish management controls for LEIMARS reporting, including monitoring and oversight responsibilities and periodically assessing LEIMARS to ensure that data is complete and accurate, at the Washington Office level.

Agency Response. Law Enforcement and Investigations will write policy into the FS Manual establishing responsibility for monitoring, oversight, and assessing data that has been entered into LEIMARS at the Washington Office level with the Director and at the regional level with the Special Agents in Charge.

OIG Position. We accept the FS management decision for this recommendation. For final action, FS needs to provide OCFO/PAD with a copy of the issued policy establishing responsibility for monitoring, oversight, and assessing data that has been entered into LEIMARS at the Washington Office level with the Director and at the regional level with the Special Agents in Charge.

Recommendation No. 2

Provide instructions on proper completion of all PRDF fields in the LEIMARS User Guide.

Agency Response. Law Enforcement and Investigations will rewrite the LEIMARS User Guide to better define the data entry requirements for the different entry fields. This will improve the quality and accuracy of the data.

OIG Position. We accept the FS management decision for this recommendation. For final action, FS needs to provide OCFO/PAD with a copy of the revised LEIMARS User Guide that better defines the data entry requirements for the different entry fields.

Recommendation No. 3

Take action to install appropriate edit check and listing functions in the PRDF.

Agency Response. Law Enforcement and Investigations will review the LEIMARS program and make the needed adjustments to the database and the data collection protocols.

OIG Position. We accept the FS management decision for this recommendation. For final action, FS needs to provide OCFO/PAD with documentation detailing the adjustments made to the database and data collection protocols.

Scope and Methodology

We performed fieldwork between October 2003 and March 2004 at the FS Washington Office in Washington, D.C. We reviewed background information, including USDA OIG Audit Report No. 08601-1-Te, Survey of Forest Service Timber Theft Controls, which assessed controls to prevent timber theft from occurring in the context of a timber sale. We also reviewed Departmental, GAO, and OMB guidance on management controls and interviewed law enforcement and timber management personnel.

We reviewed FS policies and documents pertinent to the operation of LEIMARS and the assignment of responsibility for its operation. To determine the purposes for which LEIMARS data is used, we interviewed FS personnel and researched FS directives pertaining to timber theft investigations and the use of the LEIMARS system.

FS officials furnished a LEIMARS database extract containing all timber theft cases reported during an almost 2-year period between January 1, 2002, and November 19, 2003. The data included 1,163 violation notices, 6,060 incident reports, 117 cases, and 970 PRDFs. We chose to review the case data because it covered offenses involving felonies and serious misdemeanors.

We reviewed all 117 cases and eliminated 12 cases where the investigation concluded that there had been no timber offense or detailed information could not be obtained. We performed a thorough review of the remaining 105 cases to determine the degree to which law enforcement officers recorded the 4 timber theft investigation parameters—tree count, volume, value, and species. We also tested all 38 PRDFs linked to the 105 cases to determine the degree to which law enforcement officers correctly entered species, volume, and value information in computer-readable format.

One of our objectives was to assess the adequacy of FS' controls to prevent timber theft outside the context of a timber sale. We found that a policy of vigilance—specifically, the requirement that all FS employees report any known or suspected illicit activity to law enforcement officials—serves as FS' primary control in this regard. However, because the scope of timber theft is unknown due to LEIMARS' reporting problems, we were unable to evaluate this policy's effectiveness in preventing timber theft in the National Forests.

This survey was performed in accordance with generally accepted Government auditing standards. Accordingly, the survey included such tests of program and accounting records as necessary to meet the survey objectives.

Exhibit A – Codes Used in the Property and Resources Detail Form

Species Codes and Names

001 Softwood Other	117 Sugar Pine	371 Yellow Birch
002 Softwood Cull	119 Western White Pine	375 Paper Birch
004 Hardwood Other	122 Ponderosa Pine	400 Hickory
005 Cedar	125 Red Pine	530 Beech
006 Tropical Species	129 Eastern White Pine	540 Ash
015 White Fir	130 Scotch Pine	602 Black Walnut
017 Grand Fir	132 Virginia Pine	611 Sweet Gum
019 Sub-Alpine Fire <i>[sic]</i>	150 Jeffery Pine	620 Yellow Poplar
020 Calif. Red Fir	160 E(WH/Red) Pine	625 Bass, Cucumber Y-POP
021 Shasta Red Fir	170 Southern Pine	690 Tupelo
022 Noble Fir	204 Douglas-Fir	740 Aspen
025 True Fir	205 Douglas-Fir (R6)	741 Balsam Fir
041 Port- Orford Cedar	211 Redwood	762 Black Cherry
042 Alaska Cedar	220 Cypress	800 Oak
070 Larch	242 Western Red Cedar	802 White Oak
073 Western Larch	261 Eastern Hemlock	806 Scarlet Oak
081 Incense Cedar	263 Western Hemlock	832 Chestnut Oak
090 Spruce (R, W, B)	264 Mountain Hemlock	833 Red & Black Oak
093 Engelmann Spruce	299 Green Palm (R6)	950 Basswood
098 Sitka Spruce	310 Maple	970 Elm
100 Pine	316 Red Maple	1000 Plant Other
105 Jack Pine	317 Sugar Maple	2000 Animal
108 Lodge Pole Pine	350 Alder	3000 Mineral
		4000 Aquatic

Unit of Measure Codes

2001 MBF	2006 LN FT	2011BSHLS
2002 Cords	2007 PAM	2012 Taps
2003 CCF	2008 CU FT	2013 Faces
2004 Piece	2009 Each	2014 Acres
2005 Ton	2010 LBS	2015 Gal

Product Codes

10001 Sawtimber	10026 Specialty Wood Products	10047 Wildflowers
10002 Pulpwood	10027 Bee Trees	10048 Grass
10003 Poles	10028 Transplant	10049 Aquatic Plants
10004 Pilings	10029 Limb/Bough	10050 Vines
10005 Mine Props	10030 Foliage	10051 MSLTO/SPMS
10006 Post	10031 Needles	10052 Cacti
10007 Fuelwood	10032 Bark	10053 Grn Biomass
10008 Non-Sawtimber	10033 Cones-Grn	10054 Dry Biomass
10009 Ties	10034 Cones-Dry	10055 Other Plant Resources
10010 Coop Bolts	10035 Seed	10060 Worms
10011 Acid/Dist	10036 Nuts/Seed	10061 Insects
10012 Float Logs	10037 Fruits/Berries	10064 Animal Artifacts
10013 Trap Logs	10038 Tree Sap	10065 Other Animal Resources
10014 Misc. - Conv.	10039 Tree Resin	
10015 XMAS Trees	10040 Roots	
10016 NAV Stores	10041 Bulbs	
10017 Non Conv.	10042 Mushrooms	
10018 Cull Logs	10043 Fungi	
10019 Small Roundwood	10044 Mosses	
10020 Green Biomass	10045 Herbs	
10021 Dry Biomass	10046 Ferns	

Exhibit B – Instructions for Completing the Property and Resources Detail Form¹⁴

Field Label	Description
Document	Automatically populated - Specific to type of document initiated
Incident No.	Automatically populated - Pre-printed number on document initiated
Count	Automatically populated - Number of records associated with incident
<i>Property/Resource</i>	
Description	Describe property/resource damaged, stolen, or recovered
Property Damage, Stolen, Recovered	Value of property - Show in whole dollar amounts
Resource Damage, Stolen, Recovered	Value of resources - Show in whole dollar amounts
<i>Timber/Other</i>	
Contractual	
Permit	
Theft	
Species	
Product	
Unit of Measure	

¹⁴ LEIMARS User Guide, Version 1, dated June 2001.

Exhibit C – Agency Response

Exhibit C – Page 1 of 2



United States
Department of
Agriculture

Forest
Service

Washington
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1400 Independence Avenue, SW
Washington, DC 20250

File Code: 1430
Route To:

Date: SEP 10 2004

Subject: Forest Service Response to Draft Report Office of Inspector General (OIG) Audit Report No. 08601-2-TE, "Survey of Forest Service Timber Theft Controls"

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

Thank you for the opportunity to review and comment on the draft OIG Audit Report No. 08601-2-TE. The Forest Service generally concurs with the findings and recommendations and has provided a response to the audit recommendations in the attached. If you have specific technical questions, please contact Greg Nichols, Assistant Director, Law Enforcement and Investigations, at (703) 605-4732. All other questions can be directed to Sandy Coleman, Agency OIG/GAO Audit Liaison, on (703) 605-4940.

JESSE L. KING
Associate Deputy Chief for Business Operations/Chief Financial Officer

Enclosures

cc: Greg Nichols

United States Department of Agriculture
Forest Service (FS)

Office of Inspector General Audit Report No. 08601-2-TE
Survey of Forest Service Timber Theft Controls

FS Response to Draft Report

OIG Recommendation No. 1: Establish management controls for LEIMARS reporting, including monitoring and oversight responsibilities and periodically assessing LEIMARS to ensure that data is complete and accurate, at the Washington Office level.

FS Response to Recommendation No. 1: Law Enforcement and Investigations (LEI) will write policy into the Forest Service Manual establishing responsibility for monitoring, oversight, and assessing data that has been entered into LEIMARS at the Washington Office level with the Director and at the Regional level with the Special Agents in Charge.

Estimated Completion Date: Estimated completion date is March 1, 2005.

OIG Recommendation No. 2: Provide instructions on proper completion of all PRDF fields in the LEIMARS User Guide.

FS Response to Recommendation No. 2: LEI will rewrite the LEIMARS User Guide to better define the data entry requirements for the different entry fields. This will improve the quality and accuracy of the data.

Estimated Completion Date: Estimated completion date is March 1, 2005.

OIG Recommendation No. 3: Take action to install appropriate edit check and listing functions in the PRDF.

FS Response to Recommendation No. 3: LEI will review the LEIMARS program and make the needed adjustments to the database and the data collection protocols.

Estimated Completion Date: Estimated completion date is March 1, 2005.

