



Forest  
Service

Washington  
Office

1400 Independence Avenue, SW  
Washington, DC 20250

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**Route To:**

**Subject:** Region Large Fire Cost Reviews

**To:** Regional Foresters

It is time once again to prepare for large fire cost reviews that are conducted on fires exceeding \$5.0 million in total expenditures. The process is similar to last year but a few modifications to the objectives and process have been made to strengthen the reviews. A review guidebook has been prepared and is attached to this letter. The main body of the guidebook contains general standards and principles applicable to conducting all types of program reviews. The standards and principles were taken from the "Generally Accepted Government Auditing Standards" book and have been modified where necessary to meet the needs of the Forest Service. These standards and principles were covered in the basic auditing training that was held in San Diego and Boise earlier this year.

In addition, there are four appendices—the first and the second are the most important for you to review. The first covers the specific procedures for conducting region large fire cost reviews and the second is a list of the people who participated in the training held earlier this year. As you pull your team(s) together this year, please remember the requirement that at least one person on every team must have completed the basic auditing training course.

The Washington Office will begin work this summer to update the directives based on key points covered in the guidebook and its appendices.

If you have any questions please contact Sandy Cantler at 202-205-1438.

*/s/ Robin L. Thompson (for)*

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Enclosure

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