

[EXTERNAL] OMB Control Number "1018-Friends" Friends of Midway Comments

Friends Midway <friendsmidway@gmail.com>

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To: Info_Coll, FWHQ <info_coll@fws.gov>

 1 attachments (48 KB)

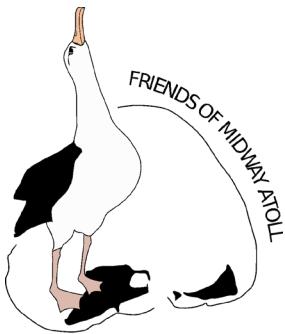
FOMA Response to OMB 1018 Friends.docx;

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Attached are the Comments of the Friends of Midway Atoll NWR(FOMA) on OMB Control Number "1018-Friends."

Thank you for giving us the opportunity to comment.

Jon d'Alessio
Treasurer, Friends of Midway Atoll NWR



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National Wildlife Refuge

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Subject: OMB Control Number "1018-Friends"/Document # 2020-24802

Dear U.S. Fish and Wildlife Service,

Thank you for providing Friends of Midway Atoll NWR (FOMA) this opportunity to comment on the Federal Register notice about the US Fish and Wildlife Service (FWS) desire to collect documentation from Friends organizations. FOMA supports FWS as it manages Midway Atoll National Wildlife Refuge, Battle of Midway National Memorial and Henderson Field Airport on Midway Atoll, United States Minor Outlying Islands. FOMA is a small all volunteer Friends Group with \$40 thousand in revenue in FY20 and has raised over \$1 million in direct support for the Refuge since its founding in 1999.

We looked at the various actions FWS could be requiring of FOMA and Friends organizations in general. Each requirement was examined based on the four criteria stated in the notice. The following are our comments on the OMB Control Number "1018-Friends"/Document # 2020-24802. We have grouped our responses based on your four criteria. Our comments follow each criteria.

(1) FWS wants to know, "whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility

- *Basic program information documentation, to include documents such as Internal Revenue Service (IRS) determination letters recognizing an organization as tax exempt, submission of IRS Form 990-series forms, bylaws, articles of incorporation, etc.;*

Already required by the partnership agreement and is useful.

- *Internal financial control documentation for the organization;*

No value to FWS as this is an internal management document and FWS can't assert itself into the internal operations of a Friends group. Also, as a small Friends groups with no staff/all volunteers our financial management policies and procedures are unique to us.

- *Recordkeeping requirements documenting accountability for donations and expenditures;*

No value to FWS as this is an internal management document and FWS can't assert itself into the internal operations of a Friends group

- *Assurance documentation that donations, revenues, and expenditures benefit the applicable refuge or hatchery;*

For FOMA this has no value to FWS. All expenditures by FOMA are either (1) a result of a direct request from the refuge management or (2) to cover our operating expenditures. For (1) it appears what is being asked for is a copy of communications from refuge management to us, which FWS already has, and is duplicative. For (2) this information is of no value to FWS as this is an internal management activity and FWS can't assert itself into the internal operations of a Friends group

- *Resumes of potential Friends group staff selected to work in visitor centers;*

Does not apply to FOMA since we can't visit the refuge.

- *Annual performance reporting (donations, revenues, and expenditures) and number of memberships (if applicable);*

At the 990 level of detail, this is useful to the agency for aggregation and assessing the overall benefit of Friends groups. Beyond that it is of no value to FWS as it relates to internal operation of a Friends group and FWS can't assert itself into the internal operations of a Friends group. To the extent an annual performance review results in a dialogue between Refuge staff and a Friends group, it would be valuable to both FWS and the Friends group. FOMA already provides financial documentation on a monthly basis to its refuge management.

- *Additional information that may be included as part of quarterly, annual, and in-depth program reviews.*

Can't really respond to this as it is essentially open ended, asking for the ability to obtain 100% of a Friends groups books and records. However, with the exception of high level information that is covered above, it is of no value to FWS because it probably relates to internal operation of a Friends group and FWS can't assert itself into the internal operations of a Friends group

(2) FWS wants to know "The accuracy of our estimate of the burden for this collection of information, including the validity of the methodology and assumptions used;"

- The analysis ignores the greatest cost, the diversion of refuge staff from managing the refuge to managing us (FOMA and Friends groups). At Midway, the refuge is significantly understaffed and requiring them to process all the material requested means less time fulfilling their primary mission of managing the refuge and other entities on Midway (National Historical Moment, FAA airfield), to the detriment of the wildlife and historical buildings on the Atoll.

(3) FWS wants to know "Ways to enhance the quality, utility, and clarity of the information to be collected";

- Use accounting requirements of the 990 or GAAP. A 990 and/or audited financial statements provides more than enough detail to give FWS comfort a Friends group is meeting its mission and complying with IRS and other legal requirements.
- Many Friends groups generate less than \$50,000 of annual revenue and are eligible to file a 990-N (e-Postcard), and at this size would not have an audit. A 990-N does not provide FWS with any meaningful financial information. An alternative would be to require those Friends groups to file a 990-EZ form. The 990-EZ includes financial and program information in enough detail to give FWS comfort a Friends group is meeting its mission and complying with IRS and other legal requirements.
- Allow use of internal financial reports for reporting less than annually. At FOMA the refuge management is invited to every board meeting, is given a copy of our monthly financial reports, and hears our Treasurer's report on our financial performance. Requiring more reporting in a different format could lead to confusion, and certainly require more preparation time by FOMA's volunteers.
- Allow Friends groups to use their current chart of accounts for financial reporting and record keeping, and not have to conform to a FWS designated one. For larger Friends groups this would be a major task and for smaller groups may be beyond their capability. For FOMA, we could manage it. But it would either mean keeping two sets of books generating costs with no benefits or using the FWS's. As our current chart of accounts is fine tuned to our unique situation to provide the best information to our board for their decision making, it would lead to our board having less than optimal information, leading to potentially poorer decisions and support for the refuge.

(4) FWS wants to know, "How might the agency minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of response."

- Use accounting requirements of the 990, do not require Friends Groups to keep another set of accounting books to meet FWS requirements.
- We would encourage electronic submission of information. We are keeping more and more of our activity electronically, and do not keep (or are required to) paper copies of a lot of our books and records.

Thank you again for this opportunity to comment on the FWS Friends Group and Information Collection Clearance proposal. Because the proposal is extremely general, we fully expect to have more comments after the new Friends policy is announced.

Yours truly

Jon W d'Alessio
Treasurer Friends of Midway Atoll NWR