

Data Elements for Asbestos-Related Cleanup Liability Estimate
Guidance on Acceptable Supporting Documentation

Background and Timeline

Beginning in FY 2013, the Department began reporting a financial liability for asbestos-related cleanup costs for Department-owned real property assets in its financial statements. The tentative schedule PFM will use to engage with bureaus for the FY 2014 assessment is as follows:

- **May 20, 2014** – Receive request for documentation
- **By June 6, 2014** – Begin submitting requested documentation to PFM
- **By June 20, 2014** – Submit all requested documentation to PFM
- **June 20, 2014 – July 18, 2014** – Address PFM assessment team’s questions (as needed)

Methodology and Critical Data Fields

The Department’s methodology which is used to estimate the liability involves eight critical data elements included in FBMS that are described below:

- **Legal Interest** - legal ownership of the asset. FBMS contains the following types of legal interest:

G	DOI Owned
L	Leased
S	State Government Owned
F	Foreign Government Owned
M	Museum Trust
T	Tribally Owned
W	Withdrawn Land
X	GSA Provided
Y	Other Agency Owned
Z	Grant/Cooperative Agreement

Exemption #1: Assets with a legal interest other than "G" are not included in the asbestos liability.

- **User Status** - the status of the asset usage. FBMS contains the following types of user status:

A	= Active
I	= Inactive
E	= Excess
D	= Disposed
AUC	= Asset Under Construction

Exemption #2: Assets with a user status of “D” or “AUC” are not included in the asbestos liability.

- **DOI Asset Code/Main Usage Type** - The DOI Asset Code provides information on whether the asset is a building (code starts with “35”) or a structure (code starts with “40”). The DOI Asset Code is important because some of the structures at the DOI Asset Code level where the building material is not likely to contain asbestos are exempt from the asbestos liability.

Exemption #3: Assets with DOI Asset Codes that do not begin with a “35” or “40” are not included in the asbestos liability.

Exemption #4: Assets with DOI Asset Codes that are included in DOI’s Approved Exemption list as of May 2014 are not included in the asbestos liability.

- **Asbestos Survey** - A Y/N field in FBMS. This field was created to identify if an asbestos building materials survey was performed to determine the presence, quantity, condition, and location of asbestos containing building materials for the purpose of designing and implementing an abatement plan. The hazardous building materials are to be abated in order to comply with federal, state, and local environmental/safety laws and regulations prior to the start of any renovation or demolition activities.
- **Asbestos Present** - A Y/N field in FBMS where an “N” indicates a survey was completed to confirm the absence of asbestos.

Exemption #5: Assets with an Asbestos Present indicator of “N” are not included in the asbestos liability.

- **Renovation Complete** - If this field is checked, it means that an asset with ACM (asbestos-containing material) has been completely renovated and no additional cost related to asbestos cleanup will be incurred at asset disposal.

Exemption #6: Assets with the Renovation Complete field checked are not included in the asbestos liability.

- **Construction Completion Date** - The date that the asset was built. The year determines whether the higher cost factor (pre-1980) or the lower cost factor (1980 and later) is applied to the total gross square footage of the asset to determine the asbestos liability.
- **Gross Square Footage** - gross square footage of the asset. The asbestos liability is determined by multiplying the appropriate cost factor by the total gross square footage.

Note about Asset Status:

Current programming in FBMS allows only assets with the system status as ‘released’ to appear on the FBMS report. Typically, this system status is coded as “REL-CRTE”. There are however, some released system statuses which may not be required to be reported as part of the asbestos liability. Bureaus are instructed to review their quarterly asbestos report and identify

any assets with a system status that might need to be removed from their liability manually. These include:

- REL-AALK-DLFL-CRTE: released, account assignment lock set, deletion flag set
- REL-DLFL-CRTE: released, deletion flag set

Location and Types of Evidence

Below is a list of authoritative sources and other acceptable documentation for supporting each of the data elements. In the event that bureaus have more reliable or alternative documentation beyond those listed, other forms of support may be used, and kept on file in the bureaus' project files or in a centralized location at the bureaus' headquarters depending on internal bureau policies.

Generally, supporting documentation may be found in the official real property master file, the real property acquisition file, the financial records for real property, field station comprehensive planning documents or other appropriate sources. The official real property master file and field station comprehensive planning documents include basic documentation that supports the cost, DOI asset type, the date the asset was placed into service, the asset's useful life, subsequent acquisition, addition or betterment, disposal or transfer, etc. The real property acquisition file may include title papers, method of acquisition, site maps and surveys, blueprints, construction photographs, inspection reports, maintenance records, and more. The financial records that may have been retained for real property may include purchase documents such as an invoice and settlement agreement that will support the legal interest and construction completion date.

The evaluation of data used in estimating the asbestos liability involves examining whether documentation supports corresponding information in FBMS. The term documentation (or supporting documentation) is referring to valid and relevant evidence. Evidence may be quantitative or qualitative; it may be objective or subjective; it may be absolutely compelling or be only mildly persuasive. Taken together, the goal is to have sufficient evidence to support the eight critical data elements reported in the system. In general, the most reliable evidence is documentation that is externally generated and externally distributed (or circulated). An example would be a deed prepared by the seller's attorney, reviewed by a title company, and recorded with the local government. In this example the documentation is prepared outside the organization, widely distributed and examined by third parties. Other less reliable but acceptable evidence may be documentation prepared internally and not reviewed or examined by another party.

Table of Acceptable Supporting Documentation

For each of the critical data elements (or "attributes", the list below identifies authoritative sources and other acceptable documentation, not in order of reliability or acceptability. In most cases, supporting documentation as shown below, or as determined by the Regional Chief Financial Officer and Accountable Property Officer to be equivalent to or greater evidence of data validity, is expected.

If, after an exhaustive search, bureaus cannot locate authoritative documentation for at least one of the data fields impacting the asbestos liability reporting requirement, bureaus can complete Step 5 on the Cover Sheet and Certification Statement accompanying each sample.

Attributes and Notes	Authoritative Source	Other Acceptable Documentation
Legal Interest (Legal Status)	Land acquisition appraisal or other realty records	For certain bureaus, Public Law (organic act or enabling legislation) decrees that all buildings within a unit boundary are assumed to be government owned.
	Title or deed	To support an exemption for a leased facility, a copy of the lease (or correspondence with the lessor).
	Contract for construction	Architectural, facility manager, or engineering inventory, condition assessment or evaluation report.
	Transfer-of-property documents (from other agencies)	Statement from subject matter expert or field station manager (e.g., Superintendent's memo) may be obtained.
User Status	Disposal record (to support exemption)	Relatively current photo
	Comprehensive/General Management Plan or local asset business plans	Statement from subject matter expert or field station manager (e.g., Superintendent's memo) may be obtained.
	Architectural, facility manager, or engineering inventory, condition assessment or evaluation report.	If exempt, proper documentation (for disposing property, plant, and equipment)

Attributes and Notes	Authoritative Source	Other Acceptable Documentation
<p>DOI Asset Code/Main Usage Type - the asset code provides information on whether the asset is a building (code starts with 35") or a structure (code starts with "40"). This field is only relevant to determine if the asset is exempt (e.g., earthen dam) or non-exempt (e.g., a building). Also the DOI Asset Code will determine whether the cost factor or the average survey cost is applied to determine the asbestos liability.</p>	Real property file records	Photograph
	Architectural, facility manager, safety or OSHA compliance officer, fire safety inspector, or engineering inventory, condition assessment, safety inspection or evaluation report.	List of classified structures documentation (for historic structures)
	Federal Highway's Road Inventory Program (RIP) documentation.	
	Construction or rehabilitation plans stating current National Fire Protection Code Occupational Classification.	Statement from subject matter expert or field station manager (e.g., Superintendent's memo) may be obtained.
<p>Asbestos Survey – only provide material for this element if an asbestos survey has been conducted.</p>	Asbestos-Containing Material (ACM) survey	If survey conducted and asbestos found then provide the abatement cost estimate (by an independent, qualified contractor)
<p>Asbestos Present – the estimation methodology assumes there is asbestos present. Only provide information for this element if a survey was conducted and no evidence of asbestos was found.</p>	Asbestos-Containing Material (ACM) survey	Provide survey from an independent, qualified contractor that states no evidence of asbestos.
<p>Renovation Complete – if “yes,” provide documentation that supports the renovation included removal of any asbestos.</p>	Contractor’s final report	Construction documents and/or contract

Attributes and Notes	Authoritative Source	Other Acceptable Documentation
<p>Construction Completion Date (year built) – this field is only relevant for buildings. Supporting documentation needs only to clearly distinguish whether buildings were built before or after 1980.</p>	Land acquisition appraisal or other real property acquisition file records	Historic photographs or documents, news articles, annual work planning documents or field station comprehensive planning documents.
	Title or deed	Technical drawings
	Contract for construction	List of classified structures documentation (for historic structures)
	Transfer of property documents (from other agencies)	Asbestos or other survey completed by contractor
	Legal documents filed in public records	Architectural, facilities, or engineering inventory, condition assessment or evaluation report.
		Other internet documentation (if reliable)
		Property cards
		Statement from subject matter expert or field station manager (e.g., Superintendent's memo)
<p>Gross Square Footage – this field is only relevant for buildings.]</p>	Technical drawings	
	Asbestos survey	Satellite photography (e.g., Google Earth with estimated square footage).
	List of classified structures documentation (for historic structures)	Photo with scale reference to estimate square footage
	Architectural, facility manager, safety or OSHA official, or engineering inventory, condition assessment or evaluation report.	Statement from subject matter expert or field station manager (e.g., Superintendent's memo)

Appendix A - Sample Cover Sheet and Certification Statement