



# United States Department of the Interior

Office of Inspector General  
Washington, D.C. 20240

November 15, 2002

Mr. Harvey D. Thorp  
Assistant Inspector General for Audits  
Office of Inspector General  
Office of Personnel Management  
1900 E Street, N.W., Room 6400  
Washington, D.C. 20415

Dear Mr. Thorp:

Enclosed is the Agreed-Upon Procedures Report for the Department of the Interior on "Retirement, Health Benefits, and Life Insurance Withholdings/Contributions And Supplemental Semiannual Headcount." This report is required by Appendix I of the Office of Management and Budget (OMB) Bulletin 01-02, *Audit Requirements for Federal Financial Statements*. The report was prepared by KPMG LLP under contract with the Department of the Interior, Office of Inspector General. The contract required that the audit be performed in accordance with United States generally accepted government auditing standards, OMB Bulletin 01-02, and the General Accounting Office /President's Council on Integrity and Efficiency *Financial Audit Manual*.

In connection with the contract, we reviewed KPMG's report and related workpapers and inquired of their representatives. KPMG is responsible for the report and for the conclusions expressed in the report. However, our review disclosed no instances where KPMG did not comply, in all material respects, with United States generally accepted government auditing standards.

If you have any questions concerning this matter, please contact me at (202) 208-5512 or Mr. Curtis Crider, Director of Financial Audits, at (202) 208-5724.

Sincerely,

Roger La Rouche  
Assistant Inspector General  
for Audits

Enclosure



Suite 2700  
707 Seventeenth Street  
Denver, CO 80202

**Independent Accountants' Report on the  
Application of Agreed-Upon Procedures**

The Inspector General  
U.S. Office of Personnel Management:

We have performed the procedures enumerated in exhibit I, which were agreed to by the Inspector General, Chief Financial Officer, and the Associate Director for Retirement and Insurance of the U.S. Office of Personnel Management (OPM), solely to assist OPM in evaluating the reliability of the employee withholdings and employer contributions reported on the United States Department of the Interior's (the Department) Reports of Withholdings and Contributions for Retirement, Health Benefits, and Life Insurance for the payroll periods ended December 15, 2001; February 23, 2002, which coincides with the March Semiannual Headcount Report; and June 1, 2002. The Department's management is responsible for reporting withholdings and contributions for retirement, health benefits, and life insurance, and for the related semiannual headcount reporting.

This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Inspector General, Chief Financial Officer, and the Associate Director for Retirement and Insurance of OPM. Consequently, we make no representation regarding the sufficiency of the procedures described in exhibit I, either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and the associated findings are presented in exhibit I.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the employee withholdings and employer contributions reported in the Department's Reports of Withholdings and Contributions for Retirement, Health Benefits, and Life Insurance, and the March Semiannual Headcount Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Inspector General, Chief Financial Officer, and the Associate Director for Retirement and Insurance of OPM and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

**KPMG LLP**

October 25, 2002

cc: Chief Financial Officer, OPM  
Associate Director for Retirement and Insurance, OPM



**Attachment to the Independent Accountants' Report on the  
Application of Agreed-Upon Procedures  
Submitted to the United States Office of Personnel Management  
for the United States Department of the Interior**

**Procedures and Findings**

1. We obtained the United States Department of the Interior's (the Department) Semiannual Headcount Report as of February 23, 2002 submitted to the United States Office of Personnel Management (OPM), and a summary of Retirement and Insurance Transfer System (RITS) submissions for the fiscal year ended September 30, 2002. We judgmentally selected the following three RITS submissions from the summary of RITS submissions, calculated the total of the amounts as reported on the RITS submissions and compared the results of the calculated amounts to the corresponding amounts reported on the RITS submissions.

<b>Payroll period number</b>	<b>Payroll period ended</b>	<b>Bureaus selected<sup>1</sup></b>
200126	December 15, 2001	Bureau of Indian Affairs, Minerals Management Service, Office of Surface Mining, Reclamation and Law Enforcement
200205	February 23, 2002 <sup>2</sup>	National Parks Service, United States Geological Survey, Bureau of Land Management
200212	June 1, 2002	Bureau of Reclamation, Fish and Wildlife Service, Office of the Secretary of the Interior, Office of Special Trustee for American Indians, Office of Inspector General, Office of Aircraft Services

***Finding:*** We found such amounts to be in agreement.

2. We obtained the Federal Personnel/Payroll System (FPPS) Payroll Summary Reports associated with the three RITS submissions and bureaus noted above, calculated the total of the amounts on the Payroll Summary Reports, and compared the results of the calculated amounts to the corresponding amounts reported on the Payroll Summary Reports.

***Finding:*** We found such amounts to be in agreement.

3. We compared the employee withholding information shown on the Payroll Summary Reports for retirement, health benefits, and life insurance (as adjusted for reconciling items) to the related amounts shown on the RITS submissions for the bureaus and payroll periods noted above. We obtained explanations from management for those differences above 1% of the total amounts reported for retirement, health benefits, and life insurance.

***Finding:*** We identified differences over the 1% threshold between the RITS submissions and the Payroll Summary Reports for the three payroll periods and bureaus noted above, and obtained explanations from the National Business Center (NBC) regarding the reasons for the differences, presented in schedule A. We were

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<sup>1</sup> The Department does not submit one RITS submission but instead submits one for each bureau or office each payroll period.

<sup>2</sup> This RITS submission coincides with the March Semiannual Headcount Report.

*told that the differences noted relate to military service employees who are withdrawing a portion of their retirement and repaying it at a later date. No additional procedures were performed with respect to the validity of the reconciling items on the Payroll Summary Reports. In addition, no additional procedures were performed with respect to management's representations as to the reasons for the differences.*

4. We randomly selected 25 employees from the Payroll Summary Reports for each of the RITS submissions selected above (hereinafter referred to as schedule B) that met all the following criteria:
  - Covered by the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS);
  - Enrolled in the Federal Employees Health Benefits Program;
  - Covered by basic life insurance; and
  - Covered by at least one Federal Employees Group Life Insurance (FEGLI) optional coverage (Option A, B, or C).
5. We obtained, for each of the employees listed in schedule B, certified copies of the following documents from the Official Personnel File (OPF):
  - All Notifications of Personnel Actions (SF-50) covering the pay periods in the RITS submissions chosen;
  - The Health Benefit Registration Form (SF-2809) covering the pay periods in the RITS submissions chosen (note: a new SF-2809 is only needed if an employee is changing health benefit plans; therefore, the form could be several years old); and
  - The Life Insurance Election Form (SF-2817) covering the pay periods in the RITS submission chosen (note: a new SF-2817 is only needed if an employee is changing life insurance coverage; therefore, the form could be several years old).
6. We obtained a report from Employee Express for individuals noted in schedule B that used Employee Express during one of the three pay periods selected for any health benefit transactions in that system. We compared the date of the transactions with the date on the certified copy of the SF-2809 requested in step 5, and confirmed that the health benefit information used in step 10 covered the pay periods in the RITS submissions chosen.

***Finding:*** *No exceptions were found as a result of applying the procedure. No additional procedures were performed with respect to the validity of the health benefit transactions obtained from the Employee Express report.*

7. For each of the employees selected in schedule B, we compared the base salary used for payroll purposes (upon which withholdings and contributions are based) from the employee Leave and Earnings Statement to the base salary reflected on the employees' respective SF-50.

***Finding:*** *We found such information to be in agreement.*

8. For each of the employees selected in schedule B, we compared the retirement plan code used for payroll purposes, as noted on the employee Leave and Earnings Statement, to the SF-50.

***Finding:*** *We found such information to be in agreement.*

9. For each of the employees selected in schedule B, we computed employee withholdings and the Department's contributions by multiplying the base salary (obtained from the employees' SF-50) by the official withholding and contribution rates, which were obtained from the enabling legislation. We compared the calculated withholding and contribution amounts to the actual amounts on the employee Leave and Earning Statements.

**Finding:** *We found such amounts to be in agreement.*

10. For each of the employees selected in schedule B, we compared the health benefit rates for employee withholdings and the Department's contributions from the employee Leave and Earnings Statement to the official subscription rates issued by OPM for the plan and option elected by each of the employees, as documented by a Health Benefit Registration Form (SF-2809) in the employees' OPF.

**Finding:** *We found such information to be in agreement.*

11. For each of the employees selected in schedule B, we inspected the Life Insurance Election Form (SF-2817) obtained from the employees' OPFs for basic life insurance election, and noted that each of the employees elected basic life insurance.

**Finding:** *No exceptions were found as a result of applying the procedure.*

12. For each of the employees selected in schedule B, we computed the withholding and contribution amounts for basic life insurance, as follows, and compared the calculated amounts to the actual amounts withheld and contributed from the employee Leave and Earnings Statement.
  - a. For employee withholdings: We rounded the employee's annual base salary to the nearest thousand dollars and added \$2,000. Then, we divided this total by \$1,000 and multiplied it by \$0.155 (for Agency Personnel Office (APO) with biweekly pay periods) or \$0.3358 (for APOs with monthly pay periods).
  - b. For agency contributions: We divided the employee withholdings calculated in step 12.a. by two.

**Finding:** *We found such amounts to be in agreement.*

13. For each of the employees selected in schedule B, we inspected the SF-2817 form obtained from the employees' OPF and verified that optional coverage was elected. We computed the optional coverage withholdings and contributions and compared our calculated totals to the withholdings and contributions on the employee Leave and Earnings Statement, as follows, based upon the options selected by each employee:
  - a. For Option A: We determined the employee's age group using the age groups provided for Option A in the FEGLI Program Booklet. The withholding amount used is based on the rate listed in the FEGLI Program Booklet for that age group.
  - b. For Option B: We inspected the SF-2817 to determine the number of multiples chosen for Option B and determined the employee's age group using the age groups provided for Option B in the FEGLI Program Booklet. We rounded the employee's annual rate of basic pay up to the next \$1,000, divided it by \$1,000, and multiplied it by the rate for the respective age group. We computed the amount withheld by multiplying the above calculated amount by the number of multiples chosen.
  - c. For Option C: We inspected the SF-2817 to determine the number of multiples chosen for Option C and determined the employee's age group using the age groups provided for Option C in the FEGLI Program Booklet. We computed the amount withheld by multiplying the rate for the age group by the number of multiples chosen.

**Finding:** *We found such amounts to be in agreement.*

14. We randomly selected ten employees from the Payroll Summary Reports who had no health benefit withholdings, noted in schedule C. For each of the ten employees selected, we obtained form SF- 2809 from the OPFs and inspected the form, noting that there was no health benefit coverage election.

**Finding:** *No exceptions were found as a result of applying the procedure.*

15. We randomly selected ten employees from the Payroll Summary Reports who had no life insurance withholdings, noted in schedule D. For each of the ten employees selected, we obtained form SF-2817 from the OPFs and inspected the form, noting that the employee waived or cancelled basic life insurance coverage.

**Finding:** *No exceptions were found as a result of applying the procedure.*

16. We calculated the headcount by obtaining the number of employees from the Payroll Summary Reports as of February 23, 2002 for all Department bureaus. We compared our calculated headcount with the headcount from the March Semiannual Headcount Report, and identified any differences greater than 2% between the headcount reporting on the bureau's Semiannual Headcount Reports and the Payroll Summary Reports.

**Finding:** *All differences greater than 2% of the headcount reflected on the March Semiannual Headcount Report are reported in schedule E. We were told that the differences noted relate to adjustments for employees who enrolled in the benefits listed in schedule E, but were not paid during the pay period that coincided with the Semiannual Headcount Report. No additional procedures were performed with respect to the validity of queries provided by the NBC. In addition, no additional procedures were performed with respect to management's representations as to the reasons for the differences.*

17. We calculated retirement employee withholdings and employer contributions for the three payroll periods noted above, by multiplying the CSRS and FERS payroll base obtained from the FPPS payroll queries provided by the NBC, by the withholding and employer contribution rates required by law. We compared the calculated totals to the amounts shown on the RITS submissions and identified any variances between the calculated totals and the amounts reported on the RITS submissions greater than 5% of the amounts reported on the RITS submissions.

**Finding:** *All variances noted were less than 5% of the amounts reported on the RITS submissions. No additional procedures were performed with respect to the validity of the queries provided by the NBC.*

18. We calculated the health benefit employee withholdings and employer contributions for the three payroll periods noted above, by multiplying the number of employees enrolled in each health benefit plan and plan option from the RITS submissions by the employee withholdings and employer contributions for the plan and option from the FPPS payroll queries provided by the NBC. We compared the calculated amounts to the health benefit withholding and contribution amounts shown on the RITS submissions and identified any variances between the calculated totals and the amounts reported on the RITS submissions greater than 5% of the amounts reported on the RITS submissions.

**Finding:** *All variances between the calculated amounts and the amounts reported on the RITS submissions greater than 5% are reported in schedule F. We were told that the variances noted relate to the following:*

- a. *12 months of deductions are taken in 9 months for contract educators.*
- b. *One-time pay adjustments.*

*No additional procedures were performed with respect to the validity of the queries provided by the NBC. In addition, no additional procedures were performed with respect to management's representation as to the reasons for the variances.*

19. We calculated the basic life insurance employee withholdings for the three payroll periods noted above, by obtaining payroll system queries from the NBC to determine the total number of employees with basic life insurance program coverage and the aggregate annual basic pay for all employees with basic life insurance program coverage. For employee withholdings, we added the product of 2,000 times the number of employees with basic life insurance coverage to the aggregate annual basic pay for all employees selected. We divided this total by \$1,000 and multiplied by \$0.155 (for APOs with biweekly pay periods) or \$0.3358 (for APOs with monthly pay periods). We compared these results to withholding amounts for basic life

insurance coverage reported on the RITS submissions, and identified any variances between the calculated totals and the amounts reported on the RITS submissions greater than 5% of the amounts reported on the RITS submissions.

**Finding:** *All variances noted were less than 5% of the amounts reported on the RITS submissions. No additional procedures were performed with respect to the validity of the payroll system queries provided by the NBC.*

20. We calculated the basic life insurance employer contributions for the three payroll periods noted above, by obtaining payroll system queries from the NBC to determine the total number of employees with basic life insurance program coverage and the aggregate annual basic pay for all employees with basic life insurance program coverage, and dividing the results of the employee withholdings calculated in step 19 by two. We compared these results to the amounts reported on the RITS submissions and identified any variances between calculated totals and the amounts reported on the RITS submissions greater than 5% of the amounts reported on the RITS submissions.

**Finding:** *All variances noted were less than 5% of the amounts reported on the RITS submissions. No additional procedures were performed with respect to the validity of the payroll systems queries provided by the NBC.*

21. We obtained a payroll system query from the NBC that summarized the number of employees, by age group, who elected Options A, B, and C during the payroll periods noted above. We calculated Option A, Option B, and Option C of the life insurance coverage withholdings for the three payroll periods noted above using the Payroll Summary Reports obtained from NBC by multiplying the number of employees in each age group by the appropriate rate for Option A, in accordance with the rates for age groups provided in the FEGLI Program Booklet. We compared these results to the amounts reported on the RITS submissions, and identified any differences between the calculated totals and the amounts reported on the RITS submissions greater than 2% of the amounts reported on the RITS submissions.

**Finding:** *All differences between the calculated amounts and the amounts reported on the RITS submissions greater than 2% are reported in schedule G. We were told that the differences noted relate to the following:*

- a. *12 months of deductions are taken in 9 months for contract educators.*
- b. *NBC queries only include base pay but actual deductions include premium pay for investigators.*

*No additional procedures were performed with respect to the validity of the payroll system queries provided by the NBC. In addition, no additional procedures were performed with respect to management's representation as to the reasons for the differences.*

22. We obtained a payroll system query from the NBC that summarized Option B and Option C insurance. We divided the reports for Option B and Option C insurance into the age groups shown in the FEGLI Program Booklet. For Option B, we rounded the employee's annual rate of basic pay up to the next \$1,000, divided by \$1,000, multiplied by the rate for the age group, and multiplied this total by the number of multiples. For Option C, we multiplied the rate for the age group by the number of multiples chosen for each employee, compared these results to the amounts reported on the RITS submissions for Options B and/or C, and identified any differences between the calculated totals and the amounts reported on the RITS submissions for Options B and/or C greater than 2% of the amounts reported on the RITS submissions for Options B and/or C.

***Finding:*** All differences between the calculated amounts and the amounts reported on the RITS submissions for Options B and/or C greater than 2% are reported in schedules H and I. We were told that the differences noted relate to the following:

- a. NBC queries only include base pay but actual deductions include premium pay for investigators.*
- b. 12 months of deductions are taken in 9 months for contract educators.*
- c. One-time pay adjustments.*

*No additional procedures were performed with respect to the validity of the payroll system queries provided by the NBC. In addition, no additional procedures were performed with respect to management's representation to the reasons for the differences.*



**Schedule A****UNITED STATES DEPARTMENT OF THE INTERIOR****RITS Submissions to Payroll Summary Reports Reconciliation**

Payroll periods ended December 15, 2001, February 23, 2002, and June 1, 2002

<b>Payroll period</b>	<b>Bureau or office</b>	<b>Employee line item</b>	<b>Amount per RITS</b>	<b>Amount per payroll summary report</b>	<b>Difference</b>	<b>Percent difference</b>
200126	Bureau of Indian Affairs	Military Service \$	2,866.72	1,626.62	1,240.10	76.24%
200205	National Parks Service	Military Service	17,778.56	6,218.11	11,560.45	185.92%
200205	United States Geological Survey	Military Service	26,823.00	1,959.53	24,863.47	1,268.85%
200205	Bureau of Land Management	Military Service	2,451.53	2,120.42	331.11	15.62%
200212	Bureau of Reclamation	Military Service	9,285.37	4,029.11	5,256.26	130.46%

See independent accountants' report on the application of agreed-upon procedures.

## UNITED STATES DEPARTMENT OF THE INTERIOR

Employees With Retirement, Health Insurance, and Life Insurance

Sample item	Bureau	Last four digits of social security number	SPO
1	National Parks Service	9835	HF
2	Bureau of Reclamation	8792	MP
3	National Parks Service	1237	SE
4	Office of Inspector General	7889	IG
5	Bureau of Indian Affairs	7451	ED
6	National Parks Service	4809	LM
7	United States Geological Survey	9756	HQ
8	Bureau of Land Management	9415	UT
9	National Parks Service	3315	GI
10	National Parks Service	9219	AK
11	National Parks Service	6167	MC
12	Bureau of Reclamation	2168	GP
13	Bureau of Land Management	8662	ID
14	National Parks Service	9382	PN
15	Bureau of Land Management	6018	AZ
16	National Parks Service	1467	SE
17	Fish and Wildlife Service	8440	OR
18	National Parks Service	3630	NA
19	Fish and Wildlife Service	7673	CO
20	National Parks Service	1598	SW
21	Bureau of Land Management	3711	ID
22	National Parks Service	1464	YO
23	Fish and Wildlife Service	6251	NM
24	Bureau of Land Management	9655	UT
25	National Parks Service	3367	AC

See independent accountants' report on the application of agreed-upon procedures.

## UNITED STATES DEPARTMENT OF THE INTERIOR

## Employees With No Health Insurance

<b>Sample item</b>	<b>Bureau</b>	<b>Last four digits of social security number</b>	<b>SPO</b>
1	Bureau of Indian Affairs	1149	HU
2	Bureau of Indian Affairs	0450	ED
3	Bureau of Indian Affairs	9427	ED
4	Office of the Secretary of the Interior	0044	OS
5	Bureau of Indian Affairs	8491	ED
6	Office of Surface Mining, Reclamation, and Law Enforcement	5847	JS
7	National Parks Service	7567	CC
8	Bureau of Indian Affairs	7059	ED
9	National Parks Service	6256	SE
10	National Parks Service	4300	AP

See independent accountants' report on the application of agreed-upon procedures.

## UNITED STATES DEPARTMENT OF THE INTERIOR

## Employees With No Life Insurance

<b>Sample item</b>	<b>Bureau</b>	<b>Last four digits of social security number</b>	<b>SPO</b>
1	United States Geological Survey	8839	ER
2	Bureau of Land Management	3492	AA
3	United States Geological Survey	0408	MC
4	United States Geological Survey	0070	LC
5	United States Geological Survey	4674	LC
6	Bureau of Land Management	8747	MT
7	United States Geological Survey	3238	MC
8	Bureau of Land Management	5658	AA
9	United States Geological Survey	8950	MC
10	Bureau of Reclamation	7089	MP

See independent accountants' report on the application of agreed-upon procedures.

## UNITED STATES DEPARTMENT OF THE INTERIOR

Differences in Number of Employees Exceeding 2% – Semiannual Headcount Report Versus Payroll Summary Report

<b>Bureau or office</b>	<b>Payroll period</b>	<b>Benefit category</b>	<b>Number of employees enrolled per semiannual headcount report</b>	<b>Number of employees enrolled per payroll summary report</b>	<b>Percent difference</b>
Bureau of Indian Affairs	200126	HB	2,049	2,096	2.19%
Office of the Secretary of the Interior	200212	LIB	16,824	17,160	(2.29)%
Office of the Secretary of the Interior	200212	HB	257	249	(2.20)%
Office of Inspector General	200212	RT	5,619	5,496	3.11%

See independent accountants' report on the application of agreed-upon procedures.

## UNITED STATES DEPARTMENT OF THE INTERIOR

Variances Exceeding 5% – Health Benefit Contributions – Calculated Amount versus RITS Submission

Bureau or office	Payroll period	Enrollment code	Percent variance	Explanation (see report)
Bureau of Indian Affairs	200126	101	(8.05)%	a
Bureau of Indian Affairs	200126	102	(5.82)%	a
Bureau of Indian Affairs	200126	104	(5.35)%	a
Bureau of Indian Affairs	200126	315	(7.20)%	a
Bureau of Indian Affairs	200126	321	(13.30)%	a
Bureau of Indian Affairs	200126	322	(27.32)%	a
Bureau of Indian Affairs	200126	451	(5.75)%	a
Bureau of Indian Affairs	200126	454	(5.69)%	a
Bureau of Indian Affairs	200126	471	(5.71)%	a
Bureau of Indian Affairs	200126	571	(7.46)%	a
Bureau of Indian Affairs	200126	572	(9.79)%	a
Bureau of Indian Affairs	200126	574	(17.27)%	a
Bureau of Indian Affairs	200126	575	(13.04)%	a
Bureau of Indian Affairs	200126	621	(9.25)%	a
Bureau of Indian Affairs	200126	622	(10.61)%	a
Bureau of Indian Affairs	200126	2X1	(57.69)%	a
Bureau of Indian Affairs	200126	2X2	(8.33)%	a
Bureau of Indian Affairs	200126	7K1	(233.34)%	a
Bureau of Indian Affairs	200126	7Z1	(20.00)%	b
Bureau of Indian Affairs	200126	7Z2	(6.98)%	a
Bureau of Indian Affairs	200126	9T1	(15.38)%	a
Bureau of Indian Affairs	200126	9T2	(15.38)%	a
Bureau of Indian Affairs	200126	A71	(5.14)%	a
Bureau of Indian Affairs	200126	CM2	(8.33)%	a
Bureau of Indian Affairs	200126	CY2	(8.12)%	a
Bureau of Indian Affairs	200126	LB1	(5.71)%	a
Bureau of Indian Affairs	200126	M51	(9.41)%	a
Bureau of Indian Affairs	200126	M52	(6.78)%	a
Bureau of Indian Affairs	200126	P21	(7.87)%	a
Bureau of Indian Affairs	200126	RU1	(10.64)%	a
Bureau of Indian Affairs	200126	VR1	(47.06)%	b
Bureau of Indian Affairs	200126	VR2	133.33%	b
Minerals Management Service	200126	JN5	(73.33)%	b
National Parks Service	200205	622	22.22%	b
National Parks Service	200205	364	12.50%	b
National Parks Service	200205	2U1	27.87%	b
National Parks Service	200205	5W1	(11.11)%	b
National Parks Service	200205	CY2	(5.26)%	b
National Parks Service	200205	E51	(105.56)%	b
United States Geological Survey	200205	GF1	(134.71)%	b
Bureau of Land Management	200205	101	(102.11)%	b
Bureau of Land Management	200205	6F2	(92.31)%	b
Bureau of Land Management	200205	XJ4	(25.00)%	b
Fish and Wildlife Service	200212	A32	(18.64)%	b
Fish and Wildlife Service	200212	J61	123.82%	b
Fish and Wildlife Service	200212	MM2	(11.02)%	b
Bureau of Reclamation	200212	454	(22.34)%	b
Bureau of Reclamation	200212	471	(146.31)%	b
Office of the Secretary of the Interior	200212	JN2	(13.86)%	b

See independent accountants' report on the application of agreed-upon procedures.

## UNITED STATES DEPARTMENT OF THE INTERIOR

Variances Exceeding 2% – Option A Life Insurance – Calculated Amount Versus RITS Submission

<b>Bureau or office</b>	<b>Payroll period</b>	<b>Percent difference</b>	<b>Explanation (see report)</b>
Bureau of Indian Affairs	200126	4.79%	a
Office of Inspector General	200212	(6.93)%	b

See independent accountants' report on the application of agreed-upon procedures.

## UNITED STATES DEPARTMENT OF THE INTERIOR

Variances Exceeding 2% – Option B Life Insurance – Calculated Amount Versus RITS Submission

<b>Bureau or office</b>	<b>Payroll period</b>	<b>Percent difference</b>	<b>Explanation (see report)</b>
Office of Inspector General	200212	5.19%	a

See independent accountants' report on the application of agreed-upon procedures.



**Schedule I****UNITED STATES DEPARTMENT OF THE INTERIOR**

Variances Exceeding 2% – Option C Life Insurance – Calculated Amount Versus RITS Submission

<b>Bureau or office</b>	<b>Payroll period</b>	<b>Percent difference</b>	<b>Explanation (see report)</b>
Bureau of Indian Affairs	200126	(4.94)%	b
Office of Surface Mining, Reclamation and Law Enforcement	200126	(3.04)%	c

See independent accountants' report on the application of agreed-upon procedures.