



**U.S. Department of the Interior
Office of Inspector General**

AUDIT REPORT

**JUDGMENT FUNDS AWARDED
TO THE PAPAGO TRIBE OF ARIZONA**

**REPORT NO. 97-I-1169
SEPTEMBER 1997**



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL
Washington, D.C. 20240

SEP 29 1997

MEMORANDUM

TO: The Secretary

FROM: Wilma A. Lewis
Inspector General

SUBJECT SUMMARY: Final Audit Report for Your Information - "Judgment Funds Awarded to the Papago Tribe of Arizona" (No. 97-I-1)

Attached for your information is a copy of the subject final audit report. The objective of the audit was to determine whether: (1) the Bureau of Indian Affairs distributed judgment award funds in accordance with plans or legislation authorizing the use of such funds and (2) the Tohono O'odham Nation used judgment award funds for the purposes specified in Public Law 97-408.

We concluded that the Bureau of Indian Affairs inappropriately distributed to the Tohono O'odham Nation about \$5.8 million in judgment award principal (\$1 million) and interest and investment income (\$4.8 million) that was earned on the judgment award funds. However, we could not determine the specific purposes for which the Nation spent judgment award funds because the Nation did not separately account for these funds.

The improper distributions occurred because Bureau personnel did not ensure that distributions were made in accordance with Public Law 97-408 requirements. In addition, the Bureau's trust fund management systems did not have sufficient automated controls to restrict distributions from accounts that should have been held in trust and invested.

As a result of the improper distributions, we estimated, using investment interest yield information obtained from the Office of Trust Funds Management, that the Nation lost about \$1.2 million in interest and investment income because the \$5.8 million was not held in trust and invested as required by Public Law 97-408.

In its response, the Special Trustee for American Indians agreed with one of the report's two recommendations but did not indicate agreement or disagreement with the remaining recommendation. Based on the response, we considered one recommendation resolved but not implemented and requested a response for one recommendation, which was unresolved.

If you have any questions concerning this matter, please contact me at (202) 208-5745 or Mr. Robert J. Williams, Assistant Inspector General for Audits, at (202) 208-4252.

Attachment



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL
Washington, DC. 20240

SEP 15 1997

AUDIT REPORT

Memorandum

To: Special Trustee for American Indians

From: Robert J. Williams *Robert J. Williams*
Assistant Inspector General for Audits

Subject: Audit Report on Judgment Funds Awarded to the Papago Tribe of Arizona
(No. 97-I-1169)

INTRODUCTION

This report presents the results of our audit of judgment funds awarded to the Papago Tribe of Arizona (currently known as the Tohono O'odham Nation). This report is the last of four audit reports that we plan to issue on judgment funds awarded to Indian tribes. The objective of the audit was to determine whether: (1) the Bureau of Indian Affairs distributed judgment award funds in accordance with plans or legislation authorizing the use of such funds and (2) the Tohono O'odham Nation used judgment award funds for the purposes specified in Public Law 97-408.

BACKGROUND

On July 21, 1976, the Indian Claims Commission approved a settlement award of \$26 million on behalf of the Papago Tribe in Dockets 102 and 345. The award was compensation for 6.3 million acres of aboriginal tribal lands that were taken by the United States and compensation for a general accounting claim. Funds to cover the award were appropriated on September 30, 1976.

Public Law 97-408, which was enacted on January 3, 1983, provided for the use and distribution of judgment funds awarded to the Papago Tribe and three other tribes. Section 8 of the Public Law required that funds appropriated to satisfy the judgment award to the Papago Tribe, less attorneys' fees and litigation expenses but including all accrued interest or investment income, be used and distributed as follows:

Fifty per centum of such funds shall be held in trust by the Secretary for the benefit of the **Papago** Tribe and shall be administered or invested by the Secretary for the best interest of the tribe under existing law. . . . All interest or investment income accruing to said funds shall be available . . . for expenditures of the tribal government, and for health, education, and social services, capital improvements and economic development programs. . . . Fifty per centum of such funds shall be held and administered by the Secretary for per capita distribution and such sums, together with any accrued interest or investment income, shall be distributed. . . .

The Secretary of the Interior has been designated as the trustee of funds held in trust by the Government for the benefit of Indian tribes and individual Indians. The Secretary's authority for the management of trust funds was delegated to the Assistant Secretary for Indian Affairs in the Departmental Manual (109 DM 8) and was redelegated to the Bureau's Phoenix Area Director in the Bureau of Indian Affairs Manual (10 **BIAM**, Bulletin 13). Since 1989, the Bureau's Office of Trust Funds Management was responsible for overseeing some of the financial trust service functions, which included collecting, investing, distributing, and accounting for the trust funds. However, on February 9, 1996, Secretarial Order No. 3 197 was issued to establish the Office of the Special Trustee for American Indians and to transfer the Bureau's **Office** of Trust Funds Management and other financial trust service functions to the Office of the Special Trustee.

From 1983 through 1995, the Bureau distributed to the Nation about \$1 million in principal and about \$24.6 million in interest and investment income accrued on the 50 percent portion of judgment award funds that was designated for the Nation's administration and programs. Of that amount, the Bureau distributed about \$1 million in principal and about **\$4.7** million of interest income in fiscal years 1993 through 1995. In addition, from 1983 through 1990, the Bureau distributed about \$27.1 million in per capita payments to tribal members, which was in accordance with Public Law **97-408**.

SCOPE OF AUDIT

Our audit was conducted during September 1996 through February 1997 and included site visits to the **Office** of Trust Funds Management in Albuquerque, New Mexico, and the Bureau of Indian Affairs **Papago** Agency and the Tohono O'odham Nation **offices** in Sells, Arizona. We also contacted Bureau and **Office** of Trust Funds Management personnel who were located at the Bureau's Phoenix Area Office. Our audit focused on funds that were distributed to the Nation for administration and program purposes during fiscal years 1993 through 1995. However, in some instances, we found it necessary to expand the scope of our audit to cover prior year distributions to meet our audit objective. The focus of our audit was on account disbursements and balances that occurred during fiscal years 1993 through 1995. Therefore, we did not review the Bureau's distribution of per capita payments or the accounting of these funds because the Bureau completed the requirement

to distribute the judgment award funds that had been reserved for per capita payments in 1990. Our audit was conducted in accordance with the "Government Auditing Standards," issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures that were considered necessary under the circumstances.

We also reviewed the Secretary's Annual Statement and Report to the President and the Congress, which is required by the Federal Managers' Financial Integrity Act, for fiscal years 1993 through 1995 and determined that the Secretary reported material weaknesses in the management of tribal trust funds. The fiscal year 1995 report stated that the Bureau's management of trust funds "lacks effective management controls, dependable systems, and reliable management information" and that "tribal and individual accounts lack credibility and have never been reconciled in the entire history of the trust fund."

PRIOR AUDIT COVERAGE

Neither the Office of Inspector General nor the General Accounting Office has issued an audit report in the past 5 years concerning judgment funds awarded to the Tohono O'odham Nation. Further, the last single audit of the Nation, which was for the fiscal year ended September 30, 1992, did not identify any adverse conditions related to the judgment award funds.

RESULTS OF AUDIT

We concluded that the Bureau of Indian Affairs inappropriately distributed to the Tohono O'odham Nation about \$5.8 million in judgment award principal (\$1 million) and interest and investment income (\$4.8 million) that was earned on the judgment award funds. However, we could not determine the specific purposes for which the Nation spent judgment award funds because the Nation did not separately account for these funds.

Public Law 97-408 specified that attorneys' fees and litigation expenses related to Dockets 102 and 345 were to be deducted from the amount appropriated. In addition, Section 8(b) of Public Law 97-408 specified that 50 percent of the net amount of funds appropriated plus 50 percent of the interest and investment income accrued on the funds that were invested from October 7, 1976 (the date the appropriation was received), to January 3, 1983 (the effective date of Public Law 97-408), were to be held in trust and invested. Further, Section 8(b)(1) of the Public Law stated that all of the interest and investment income accrued on the invested funds was to be available for the Nation to spend on tribal government; health, education, and social services; capital improvements; and economic development programs.

Based on these requirements, we determined that the \$26 million of judgment award funds appropriated less attorneys' fees of \$2.6 million and litigation expenses of \$3,493 resulted in a net award amount of \$23.4 million. In addition, about \$22 million in interest and investment income was earned on the \$23.4 million from October 7, 1976, through

January 3, 1983, for total judgment award funds of \$45.4 million. Fifty percent of the total amount, or about \$22.7 million (consisting of about \$11.7 million of principal and about \$11 million of interest), was to be held in trust and invested. The interest and investment income earned was to be available for programs of the Nation as specified in the Act.

Distribution of Funds

The Bureau made excess distributions to the Nation of \$5.8 million from judgment award fund principal (\$1 million) and interest (\$4.8 million) accounts in fiscal years 1984, 1987, and 1989 through 1995 as follows:

- On January 6, 1995, the Bureau inadvertently distributed \$1 million to the Nation from the escrow account for the Tohono O'odham water lease contract rather than from the interest account related to Dockets 102 and 345. In May 1995, the Nation's Chairman requested that the Bureau transfer \$1 million from the interest account to the water lease escrow account to correct the improper distribution.¹ However, on June 12, 1995, the Bureau incorrectly transferred funds from the principal account instead of the interest account. We also noted that the interest account balance was below the minimum level of \$11 million required by the Act. As such, a transfer from that account would also have been improper.

- Based on our review of account balances, we found that the Bureau periodically distributed to the Nation more funds than were earned in the interest account in fiscal years 1984, 1987, and 1989 through 1995, which decreased the interest account balance below the required level of \$11 million. On September 30, 1995, the interest account balance was approximately \$6.2 million, or \$4.8 million below the minimum level. The Nation had requested and the Phoenix Area Director authorized the excess distributions from the interest account.

The improper distributions occurred because Bureau personnel did not ensure that distributions were made in accordance with Public Law 97408 requirements. In addition, the Bureau's trust fund management systems did not have sufficient automated controls to restrict distributions from accounts that should have been held in trust and invested.

As a result of the improper distributions, we estimated, using investment interest yield information obtained from the Office of Trust Funds Management, that the Nation lost about \$1.2 million in interest and investment income because the \$5.8 million was not held in trust and invested as required by Public Law 97408. Consequently, the Nation did not earn interest income on the \$5.8 million to fund tribal administration, services, and programs.

¹The Office of Trust Funds Management had previously asked the Phoenix Area Director to ask the Nation to request the \$1 million transfer.

As required by the American Indian Trust Fund Management Reform Act of 1994, the Secretary issued a report in December 1996 that proposed settlement options to resolve disputed tribal trust fund account balances. This report identified the “general approach” the Secretary was contemplating for resolving disputed account balances and included specific recommendations to resolve known errors. This report also stated that the Department of the Interior expects to further solicit tribal views on various settlement options and plans before finalizing recommendations for resolving disputed tribal trust fund account balances.

Fund Expenses

Although the Tohono O’odham Nation deposited judgment award funds relative to Dockets 102 and 345 into its general account, which included revenues generated from the Nation’s enterprises and other sources, some expenditures from the general account, including judgment award funds, were not accounted for by revenue source. As a result, we could not determine which expenditures related to judgment award funds. However, based on our review of general ledger reports for fiscal years 1993 through 1995 for this account, we found that monies were spent for tribal administration and education and for social service, health, economic development, and capital improvement programs. Although we could not reconcile these expenditures to the judgment award funds, the uses of funds in the general account appeared to be in conformance with the broad uses authorized by Public Law 97-408.

Recommendations

We recommend that the Special Trustee for American Indians:

1. Ensure that the principal and interest accounts for Dockets 102 and 345 are credited with \$1 million and \$4.8 million, respectively, and that the appropriate amount of interest income which was lost because of the improper distributions of principal and interest is credited to the respective accounts. These actions should be addressed in Secretary’s final settlement process for resolving tribal trust fund account balances.

2. Direct the Office of Trust Funds Management to develop and implement automated controls to prevent judgment award funds that are to be held in trust from being distributed improperly.

Office of the Special Trustee for American Indians Response and Office of Inspector General Reply

In the July 30, 1997, response (Appendix 1) from the Office of the Special Trustee for American Indians, the Office stated that “both recommendations are justified and self evident.” Nevertheless, the Office did not indicate concurrence or nonconcurrence with Recommendation 1 and indicated concurrence with Recommendation 2. Based on the

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Recommendations

We recommend that the Special Trustee for American Indians:

1. Ensure that the principal and interest accounts for Dockets 102 and 345 are credited with \$1 million and \$4.8 million, respectively, and that the appropriate amount of interest income which was lost because of the improper distributions of principal and interest is credited to the respective accounts. These actions should be addressed in Secretary’s final settlement process for resolving tribal trust fund account balances.
2. Direct the Office of Trust Funds Management to develop and implement automated controls to prevent judgment award funds that are to be held in trust from being distributed improperly.

Office of the Special Trustee for American Indians Response and Office of Inspector General Reply

In the July 30, 1997, response (Appendix 1) from the Office of the Special Trustee for American Indians, the Office stated that “both recommendations are justified and self evident.” Nevertheless, the Office did not indicate concurrence or nonconcurrence with Recommendation 1 and indicated concurrence with Recommendation 2. Based on the

response, the Office of the Special Trustee is requested to reconsider its response to Recommendation 1, which is unresolved, and to provide additional information for Recommendation 2 (see Appendix 2).

Recommendation 1. Concurrence/nonconcurrence not indicated.

Special Trustee for American Indians Response. The Office of the Special Trustee said that the last sentence of the recommendation in the draft report (“These actions should be taken in accordance with the Bureau Manual and with the Secretary’s final recommendations for resolving disputed account balances”) “may not be totally accurate” and suggested that it read as follows: “Any adjustments to correct improperly distributed judgement award funds will be addressed in the Secretary’s final Settlement process for resolving tribal trust fund account balances.”

Office of Inspector General Reply. We have revised Recommendation 1 accordingly, and we request that the Office of the Special Trustee respond to the revised recommendation (see Appendix 2) .

Recommendation 2. Concurrence indicated.

Special Trustee for American Indians Response. The Office of the Special Trustee stated that the Office of Trust Funds Management instituted a review process to “ensure the disbursement request is in compliance with the public law, ” that it had developed procedures to place administrative holds on judgment award fund accounts to prevent distributions below a certain amount, and that Customer Relations Specialists are initiating holds on accounts to prevent distributions below a certain amount.

Office of Inspector General Reply. We acknowledge that the Office of the Special Trustee has taken actions to control trust fund disbursements. However, the Office did not indicate whether administrative holds had been placed on the Tohono O’odham Nation accounts for Dockets 102 and 345. As such, we are requesting that the Office provide the information requested in Appendix 2.

Additional Comments on Audit Report

Regarding the distribution of judgment funds, the Office of the Special Trustee stated:

Your draft audit report identifies two reasons why these funds were mistakenly distributed to the Nation and your recommendations address only the second. Left unaddressed is the **failure** of responsible personnel to ensure that the requirements of the applicable statute were met. That falls, we believe, into the area of a lack of management controls. Such controls include, but are not limited to, a requirement that individual staff members receive sufficient supervision and are given honest and objective performance reviews which result in appropriate personnel actions. . . .

Many of the recommendations this Office has made in the Strategic Plan to correct the management of Indian trust assets will require the expenditure of new funds. However, the effective supervision of staff is expected and will cost the government no additional money. We believe that the **final** audit report should make additional and more specific recommendations concerning the proper supervision of staff including a process for disciplinary action against those officials who violated, or allowed the violation, of existing law.

The Office further stated:

we assume that your office has a procedure where by you can assure yourself and the Secretary that your recommendations to correct weakness are implemented . . . and that you have a procedure . . . by which you are able to determine that the appropriate corrections remain in effect.

Regarding supervision and employee accountability, we agree that they are key elements of an effective program. However, the scope of our audit did not include a review of the trust fund management system or organization. Therefore, because we did not determine whether distribution errors resulted from staffing deficiencies, training inadequacies, or automated accounting system weaknesses, we did not make a specific recommendation in that regard. At the time of the audit, we did not believe it was appropriate to conduct such a review because: (1) the inadequate management of trust funds has been a material weakness of the Department since 1983; (2) the accounting for and controls over tribal and individual Indian monies and other special trust funds are currently audited by a certified public accounting firm; and (3) the Office of the Special Trustee has developed a strategic plan to correct the long-standing problems in trust management systems. Furthermore, in a July 11, 1997, memorandum to the Secretary regarding strategic plan alternatives, the Office of the Special Trustee addressed the causes of mismanagement, which included “trade-offs” of **financial** and managerial resources between trust management activities and other activities of the Government, ineffective organization of the Bureau of Indian Affairs, and lack of competent managerial resources to manage the trust management responsibilities effectively and efficiently. Regarding Bureau managers and staff, the letter states that they:

. . . have virtually no effective knowledge or practical experience with the **type** of trust management policies, procedures, systems and best practices which are so effective, efficient and prevalent in private sector trust departments and companies. The BIA [Bureau of Indian Affairs] area and field office managers do not have the background, the training, the experience, and the **financial** and trust qualifications and skills, necessary to manage the Federal Government’s trust management activities. . . . Thus, through no fault of their own . . . they are not capable of managing effectively and efficiently the Federal Government’s trust management

activities on par with that provided by private sector institutions to their trust customers.

Consequently, we believe that the Office of the Special Trustee has already acted on the issue of staff supervision as part of its overall strategic plan.

Regarding implementation of audit recommendations, this matter is a shared responsibility between managers and the Office of Inspector General. The Departmental Manual (361 DM 1.5) states that the Assistant Secretary for Policy, Management and Budget is responsible for tracking "the implementation of actions agreed to be taken in a management decision through final action." The Manual also states that bureau and office heads are responsible for identifying officials responsible for implementing agreed-upon recommendations and providing target dates and that Program Assistant Secretaries are responsible for ensuring that "corrective actions agreed to be taken in a management decision are actually taken." Additionally, the Manual states that the Office of Inspector General "periodically evaluates the effectiveness of the audit followup systems and conducts followup audits to ensure that actions reported by management as complete are, in fact, complete."

In accordance with the Departmental Manual (360 DM 5.3), we are requesting your written response to this report by October 24, 1997. The response should provide the information requested in Appendix 2.

The legislation, as amended, creating the Office of Inspector General requires semiannual reporting to the Congress on all reports issued, the monetary impact of audit findings, actions taken to implement audit recommendations, and identification of each significant recommendation on which corrective action has not been taken.

We appreciate the assistance of personnel from the Office of the Special Trustee for American Indians and the Tohono O'odham Nation in the conduct of our audit.



United States Department of the Interior

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS
Washington, D.C. 20240

Paul M. Homan
Special Trustee
for American Indians

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JUL 30 1997

Memorandum

To: Robert J. Williams
Assistant Inspector General for Audits
Office of Inspector General

From: Paul M. Homan
Special Trustee for American Indians

Subject: Draft Audit Report on Judgement Funds Awarded to the Papago Tribe of Arizona
(Assignment No. C-IN-BIA-008-96(D))

This will respond to your memorandum dated June 17, 1997 concerning the above referenced draft audit report. As requested, we have reviewed the draft report and offer the suggestions set out below.

The results of your audit indicate that the Bureau of Indian Affairs inappropriately made excessive distributions to the **Papago** Tribe of Arizona (currently known as the Tohono O'odham Nation) of \$5.8 million from the judgement award fund cited in the draft audit report in fiscal year 1984, 1987, and 1989 through 1995. The \$5.8 million was made up of \$1 million in principal and \$4.8 million in interest.

Your draft **report** attributes these improper distributions to two causes; first, BIA personnel did not ensure that the distributions were made in accordance with the requirements of the applicable statute, Public Law 97-400 and second, the Bureau's trust fund management systems did not have sufficient automated controls to restrict distributions from accounts that should have been held in trust and invested. These are serious and fundamental failures on the part of the trustee to discharge its fiduciary responsibilities to the beneficiaries of this particular account and have exposed the Federal Government to significant liability with respect to this judgement award.

Your draft report makes two recommendations:

1. Ensure that the principal and interest accounts for Dockets 102 and 345 are credited with \$1 million and \$4.8 million, respectively, and that the appropriate amount of interest income which was lost because of the improper distributions of principal and interest is credited to the respective accounts. These actions should be taken in accordance with the Secretary's final recommendations for resolving disputed account balances.

2. Direct the Office of Trust Funds Management to develop and implement automated controls to prevent judgement awards funds that are to be held in trust **from** being distributed improperly.

We believe it is important to make two points for your records.

First: The last sentence in recommendation 1 above may not be totally accurate. Perhaps it should read "Any adjustments to correct improperly distributed judgement award funds will be addressed in the Secretary's final settlement process for resolving tribal trust fund account balances."

Second: It should be noted that this audit exception occurred prior to OTFM having authority for tribal disbursements. Since that time, the OTFM has undergone significant organizational changes. The American Indian Trust Fund Management Reform Act of 1994 established this Office. Subsequently and as noted in the draft report, the Secretary of the Interior by Secretarial Order 3 197, dated February 9, 1996 transferred line authority for both Headquarters and Field staff and administrative authority for disbursements from the Bureau of Indian Affairs to this Office. OTFM now has an ongoing project that is updating and standardizing policy and procedures. The following procedures have been put in place:

1. The disbursement procedures involve a review process to ensure the disbursement request is in compliance with the public law. There are two levels of compliance checks: one at the Area Level by the Area Trust Account and one at the OTFM Headquarters Office by the Customer Relations Specialists.
2. An additional control in the OMNI Trust System is the administrative hold that can be placed on the corpus to prevent distribution below a certain amount. Currently, the Customer Relations Specialists are initiating appropriate holds as the accounts are reviewed.

— — In general, ~~we~~ believe that both recommendations are justified and self evident. However, they do not address all of the specific deficiencies noted in your draft report.

You observe in the draft report that the Secretary's Annual Statement and Report to the President and Congress for fiscal year 1995, a report required to be made by the Federal Managers' Financial Integrity Act, stated that the Bureau's management of trust funds "lacks effective management controls, dependable systems, and reliable management information." These conditions have been known to the Federal Government for many years and remain largely uncorrected.

Your draft audit report identifies two reasons why these funds were mistakenly distributed to the Nation and your recommendations address only the second. Left unaddressed is the failure of responsible personnel to ensure that the requirements of the applicable statute were met. That falls, we believe, into the area of a lack of management controls. Such controls include, but are not limited to, a requirement that individual staff members receive sufficient supervision and are given honest and objective performance reviews which result in appropriate personnel actions. Failures of this sort which expose the government to significant monetary loss should not go unnoticed and uncorrected.

Many of the recommendations this Office has made in the Strategic Plan to correct the management of Indian trust assets will require the expenditure of new **funds**. However, the effective supervision of staff is expected and will cost the government no **additional money**. We believe that the final audit report should make additional and more specific recommendations concerning the proper supervision of staff including a process for disciplinary action against those officials who violated, or allowed the violation, of existing law.

As the Department's internal auditor we assume that your office has a procedure where by you can assure yourself and the **Secretary** that your **recommendations** to correct weakness are implemented in such a way as to correct the identified deficiencies properly. We also assume that you have a procedure, as do most internal auditors, by which you are able to determine that the appropriate corrections remain in effect.

STATUS OF AUDIT REPORT RECOMMENDATIONS

Finding/ Recommendation Reference	Status	Action Required
1	Unresolved.	Respond to the revised recommendation, and provide a plan that identifies actions to be taken, including a target date and title of the official responsible for implementation.
2	Management concurs; additional information needed.	Provide a target date for placing administrative holds on the Tohono O'odham Nation accounts for Dockets 102 and 345.

**ILLEGAL OR WASTEFUL ACTIVITIES
SHOULD BE REPORTED TO
THE OFFICE OF INSPECTOR GENERAL BY:**

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238 Archbishop F.C. Flores Street
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