



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

AUDIT FOLLOWUP REPORT

For the period January 1 through June 30, 2001

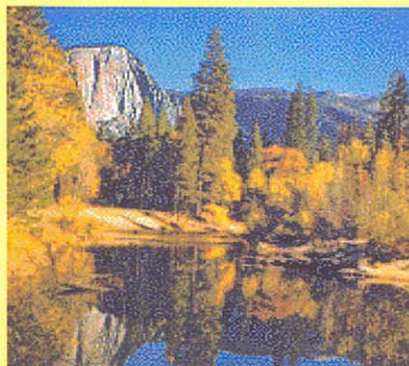
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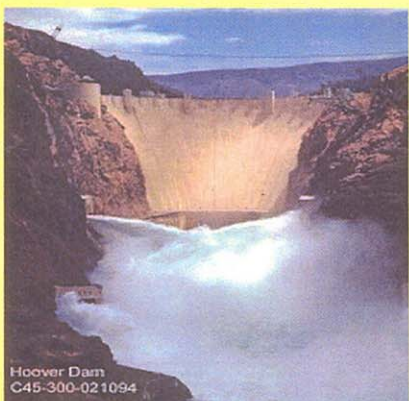
HIGHLIGHTS



Purpose and Role of Audit
Followup Unit



Status of Implementation
of Audit Report
Recommendations



Selected Reviews
of Implemented
Recommendations

- Bureau of Land Management
- National Park Service
- Bureau of Reclamation

Report No. 02-I-0013



United States Department of the Interior

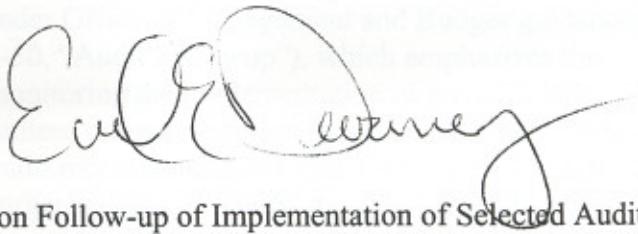
OFFICE OF INSPECTOR GENERAL

Washington, D.C. 20240

DEC 31 2001

Memorandum

To: Secretary

From: Earl E. Devaney
Inspector General 

Subject: Report Number 2 on Follow-up of Implementation of Selected Audit Recommendations for the Period January 1 through June 30, 2001 (Report No. 2002-I-0013)

This report is the second in a series on the Department of the Interior's (DOI) implementation of audit and evaluation report recommendations. The Office of Inspector General's (OIG) Quality Assurance and Followup Unit and OIG audit staff, in coordination with DOI's Policy, Management and Budget (PMB) Office of Management Control and Audit Followup officials, produced this report.

We strive to promote effective management practices by conducting and issuing reports on our audits and evaluations. We hope to strengthen accountability by ensuring that agreed-upon recommendations to improve operations and correct deficiencies are actually implemented.

Implementation reviews performed by the Unit and summarized in this report are just part of our oversight efforts. We have included in our annual audit work plan a series of more comprehensive followup audits on previously issued OIG reports that contained findings dealing with DOI's top management issues or reported material weaknesses.

We hope you find this report informative and useful. If you have any questions, please contact me at (202) 208-5745.

SEMIANNUAL AUDIT FOLLOWUP REPORT

PURPOSE OF THE AUDIT FOLLOWUP UNIT

The Office of Inspector General (OIG) established the Audit Followup Unit to monitor and facilitate the implementation of audit recommendations. In collaboration with the Department of the Interior's (DOI) Assistant Secretary for Policy, Management and Budget (PMB), OIG's Followup Unit supports DOI in meeting its responsibility under Office of Management and Budget guidance (Circular No. A-50, "Audit Followup"), which emphasizes the importance of monitoring the implementation of recommendations to ensure that "promised corrective action is actually taken." Whereas PMB resolves audit recommendations that were referred to it by OIG and other audit organizations, monitors the status of audit report recommendations, and makes management decisions on whether implementation has been achieved, the Followup Unit reviews and verifies that agreed-upon corrective actions have been taken.

THE ROLE AND SERVICES PROVIDED BY THE AUDIT FOLLOWUP UNIT

The Followup Unit participates in PMB's Management Control and Audit Follow-up Council meetings at which bureau officials present their management control plans, describe the actions they have taken to correct material weaknesses, and discuss ongoing and recently completed actions to implement audit recommendations. The Followup Unit also coordinates OIG's responses to PMB requests for input on bureaus' corrective actions.

Our most significant activity is the review of recommendations that recently were reported as implemented by PMB. We select for review recommendations that were included in OIG performance audit reports that were referred to PMB for resolution or for tracking of implementation. Using information supplied by PMB, we prepare a listing of implemented recommendations, assign a priority to individual recommendations, and perform limited-scope reviews of recommendations that have a high priority to determine whether the implementing actions, reported as completed, actually were taken. Our assignment of priorities is based on whether the recommendation pertains to one of DOI's top nine management issues or is related to a bureau or Department-wide material weakness.

In conducting reviews, we obtain sufficient documentation and perform sufficient fieldwork to evaluate implementation. If we conclude that the bureau has achieved less than full implementation, we inform the bureau and PMB of our position, requesting PMB to reinstate the recommendation as unimplemented. In some cases, we may find that even though the implementing action has been taken, we

have continuing concerns about whether the underlying deficiency has been corrected. If so, we report our concerns to PMB, and OIG schedules a more comprehensive review to evaluate the efficacy of the implementing action.

CONTENTS OF THE AUDIT FOLLOWUP UNIT'S REPORT

Twice a year, we prepare a report on the individual recommendations we have reviewed. In this document, our second semiannual report, we are providing information on recommendations that were scheduled for implementation during the period January 1 through June 30, 2001 and recommendations that PMB reported as implemented during this period, regardless of the scheduled implementation date. Our report provides information only on the recommendations contained in performance audit reports that were referred to PMB for tracking of implementation or for resolution.

Profile of Audit Recommendations For the Period January 1, through June 30, 2001

Bureau	Recommendations Scheduled for Implementation Before or During the Reporting Period*	Recommendations Reported as Implemented During the Reporting Period
Bureau of Reclamation	15	5
Bureau of Land Management	14	11
Bureau of Indian Affairs	5	2
National Park Service	10	10
U.S. Fish and Wildlife Service	7	2
U.S. Geological Survey	0	0
Minerals Management Service	2	3
Office of Surface Mining Reclamation and Enforcement	1	1
Departmental Management	7	5
Multi-Office	3	0
Totals	<u>64</u>	<u>39</u>

*Besides the 64 recommendations scheduled for implementation during the reporting period, another 47 recommendations that previously were scheduled for implementation during this period were rescheduled for implementation at future

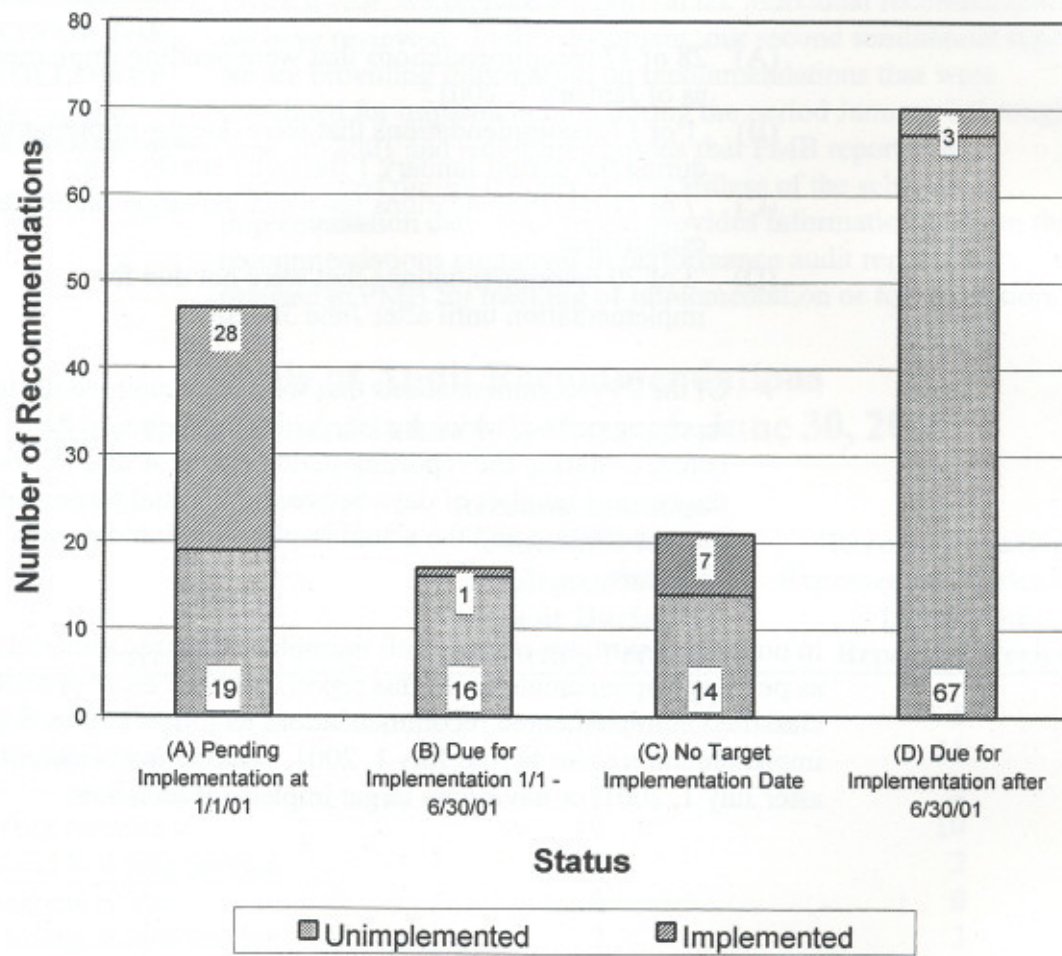
**STATUS OF
IMPLEMENTATION**

The chart "Status of Implementation" (page 4) illustrates the recommendations that were implemented and pending implementation during the period January 1 through June 30, 2001. There were 39 performance audit report recommendations that PMB reported as implemented during this period. As indicated in the chart, the recommendations reported as implemented consisted of the following:

- (A) 28 of 47 recommendations that were pending implementation as of January 1, 2001.
 - (B) 1 of 17 recommendations that were due for implementation during the period January 1 through June 30, 2001.
 - (C) 7 of 21 recommendations for which no target dates were established.
 - (D) 3 of 70 recommendations that were not due for implementation until after June 30, 2001
- Of the 29 recommendations that were implemented during the reporting period, which had target implementation dates falling before or during the reporting period (items A and B, above), the average number of days between the initial target date for implementation and the actual implementation date was 688 days.

In our prior report, we recorded all unimplemented recommendations as pending implementation. In this report, we have more precisely classified unimplemented recommendations as follows: pending implementation on or before July 1, 2001, pending implementation after July 1, 2001, or having no target implementation date.

Status of Implementation



**REVIEW METHOD
AND SAMPLE
SELECTION**

In performing followup reviews, we contacted responsible DOI and bureau program officials and the auditors and audit managers who conducted the audit fieldwork and prepared the audit reports. Our limited review consisted of interviewing these officials and examining records, reports, and other documentation that we considered necessary to determine whether the implementing actions were responsive to the audit recommendation. Because we reviewed individual recommendations and not all recommendations applicable to a particular finding, we did not determine whether the implementing action mitigated or corrected the underlying deficiency. Also, because our reviews were performed shortly after corrective actions reportedly had been taken, the actions may not have been in effect for a sufficient period to fully redress the underlying deficiency. For those recommendations that we consider to be unimplemented, not fully implemented, or not effectively implemented, OIG plans to perform full-scale followup audits to more comprehensively evaluate the corrective actions needed.

During the period January 1 through June 30, 2001, PMB notified us that 39 performance audit report recommendations had been implemented (see Profile of Audit Recommendations on page 2), and we reviewed the implementing actions pertaining to 9 of these recommendations.

RESULTS OF AUDIT FOLLOWUP UNIT'S REVIEWS

For this reporting period, we reviewed nine recommendations in six audit reports pertaining to three bureaus as follows:

**"CONCESSION
CONTRACTING
PROCEDURES,
NATIONAL PARK
SERVICE"
(No. 99-I-626),
DATED JUNE 1999.**

The audit objective was to determine whether the National Park Service (NPS) conducted concession contracting activities in compliance with Federal law and NPS regulations.

The subject audit pertained to NPS's contracting with concessioners for goods, services, and accommodations for national park visitors. Specifically, the audit addressed the issuance and modification of concession contracts, the reissuance of expired contracts, and the contractual terms and conditions for concessions operations, including provisions for fees and other compensation from concessioners.

Recommendation 9. Request a Solicitor's opinion on whether NPS is authorized to charge concessioners a rental fee for their use of Government housing and whether the fee should be computed in accordance with Office of Management and Budget Circular A-45 (which provides guidance on setting rates for the use of Federally owned housing). If such a fee is authorized, policies and procedures should be established to implement a rental charge for concessioners' use of Government quarters.

We found that concessioners were not required to pay rent for the use of NPS housing, which was assigned to them under terms of their concession contracts. Also, when concessioners' employees paid their employers for the use of NPS housing, concessioners did not remit these payments to NPS or include the payments in the revenue base on which franchise fees are computed. We estimated that the Government would have received additional revenues of about \$3.8 million in fiscal year 1998 had NPS charged fees for housing that was provided to almost 4,000 concessioner employees who used 979 NPS housing units. Because NPS did not respond to the final audit report, there was no target date for implementation.

In January 2001, PMB reported this recommendation implemented.

Review Results. We reviewed the documentation that NPS submitted to PMB as support for its having taken implementing actions. This documentation consisted of a memorandum, "Request for Opinion, Appropriate Rental Fee for Government-Owned Structures Assigned to Concessioners for Use as Employee Housing,"

to the NPS Director from NPS's Acting Assistant Solicitor, Branch of National Parks. The memorandum, dated December 1, 2000, stated that NPS was not required to assess rents for concessioners' use of Government housing. The Solicitor said that if concessioners collected rents for employee housing, the amount of the rent could be included in the revenue base on which franchise fees are computed; however, NPS currently excluded these rents from the franchise fee revenue base. Regarding Circular A-45, the Solicitor said that the Concessions Management Improvement Act of 1998, "controls in these circumstances" and that the Act established "the formula (probable value)" for charging concessioners for the use of Government quarters.

We discussed the Solicitor's memorandum with the concessions Program Manager and the Program's Financial Analyst. We informed these officials that we did not consider the Solicitor's memorandum to be fully responsive to our recommendation because it addressed the authority of NPS not to charge concessioners fees for the use of Government housing without fully addressing the degree of discretion NPS had to charge such fees. The former issue, the legality of NPS's not charging rental fees, was not questioned in our report, and we sought no advice on this matter. However, the latter issue, NPS's authority to charge fees, was central to the recommendation, and the Solicitor did not define or describe the extent of such authority.

We also discussed with NPS officials the Solicitor's statement that NPS could obtain compensation from concessioners for their employees' use of Government housing by including rents in the revenue base on which franchise fees are computed. The Solicitor, however, did not state whether other methods could be used to compensate the Government more directly for the use of its housing.

The Program Manager and Financial Analyst agreed that the Solicitor's memorandum did not fully address our recommendation because it did not specify the degree of authority NPS had to assess rents or fees for concessioner use of Government housing. They also said that although NPS based concession fees (including fees for the use of Government housing) on the concessioners' overall financial position, NPS should take, but thus far has not taken, action to explore the feasibility of and the methods for obtaining compensation from concessioners for their use of Government housing.

We issued a memorandum to PMB, requesting reinstatement of the recommendation. In response to the memorandum and subsequently at the May 2001 Management Control and Audit Followup Council meeting, PMB reinstated the recommendation as unimplemented.

**"LAND ACQUISITION
ACTIVITIES, NATIONAL
PARK SERVICE"
(No. 99-I-518),
DATED MAY 1999.**

The objective of the audit was to determine whether NPS conducted land acquisition activities in accordance with applicable laws and regulations and whether it paid a fair price for the land acquired.

The report contained three recommendations that we reviewed. These recommendations pertained to oversight and controls over the preparation and review of appraisals and the payment of claims for relocation expenses.

Recommendation A.1. The Washington Office (headquarters) should provide oversight of the regional offices' land acquisition activities to ensure that requirements for the preparation and review of appraisals are followed, including compliance with the Uniform Appraisal Standards for Federal Land Acquisition. NPS said that it would begin to implement this recommendation in fiscal year 2000.

PMB classified this recommendation implemented on October 16, 2000.

Review Results. In our followup review, we visited and obtained relevant documentation from the Chief and the Chief Realty Officer of NPS's Land Resources Program (LRP). These officials provided information to show that NPS had established an internal office overview process to monitor the preparation and review of appraisals. According to NPS officials, the first overview was initiated on August 21, 2000; two overviews had been completed and reports issued as of April 27, 2001; and a report on an overview at a third field office was being prepared. The officials said that the overviews entailed a 1-week review of each field office by an eight-person team of LRP specialists and that NPS intended to conduct four reviews per year on a periodic and recurring basis.

Based on our review of the oversight process and our analysis of the two completed NPS oversight reports, we consider Recommendation A.1 fully implemented.

Recommendation C.2. Establish controls to ensure that appraisals of easements are prepared properly and are based on objective and independent estimates of land values. Implementation was scheduled for the beginning of fiscal year 2000.

PMB classified this recommendation implemented on October 16, 2000.

Review Results. We found that the oversight teams were evaluating the field office appraisal process to ensure that (1) proper procedures were followed, (2) documentation required by the industry and Federal Appraisal Standards were either in the tract files or in the body of the appraisals, and (3) exceptions were justified. Also, the LRP office issued a memorandum in March 2001 reminding field offices to justify revisions to all appraisals made within 1 year of approval and stating that reappraisals that increased values to facilitate a conveyance were not permitted.

Based on our review of the recently initiated national oversight process and NPS issuance of guidance to field office personnel, we consider Recommendation C.2 fully implemented.

Recommendation D.1. Ensure that payments for relocation claims are made in accordance with NPS procedures. Implementation was scheduled for the beginning of fiscal year 2000.

PMB classified this recommendation implemented on October 16, 2000.

Review Results. We confirmed that the overview process included a review of relocation claims, including past and current relocation payments, and the file documentation required to support the claims. As such, we consider Recommendation D.1 fully implemented.

**“REIMBURSEMENT OF
FIREFIGHTING COSTS,
BUREAU OF LAND
MANAGEMENT”
(No. 98-I-551),
DATED JULY 1998.**

The objective of the audit was to determine whether selected Bureau of Land Management (BLM) field offices were recovering appropriate amounts for reimbursable firefighting activities.

The report covered eight BLM district offices and their practices and procedures for documenting and collecting data on firefighting costs and billing for recoverable and reimbursable firefighting costs.

Recommendation B.3. Ensure that BLM’s state offices prepare the annual summary of the number, cost, and amounts billed and collected for human-caused fires, as required by the Fire Trespass Handbook. The approximate date for implementing this recommendation was June 30, 1999.

BLM submitted to PMB a memorandum stating that it had implemented a Fire Occurrence System Report as corrective action for this recommendation and for Recommendation B.4. Based on this information, PMB reported this recommendation implemented on January 23, 2001.

Review Results. To verify implementation, we contacted responsible program officials and requested a copy of the Fire Trespass Handbook and the state offices' annual summaries of the number, cost, and amounts billed and collected for human-caused fires. We also interviewed the responsible official to determine what actions, if any, had been taken to collect and disseminate data on human-caused fires.

According to the responsible official, although requested to do so, none of BLM's state offices prepared the recommended annual summary in 1999 or 2000. The official said that BLM replaced the Handbook with Fire Trespass Interim Guidance in June 2000 and inadvertently omitted the requirement for preparation of an annual summary of firefighting cost information. The official said that in August 2001, BLM issued guidance describing billing and collection reporting requirements and directing state offices to identify the number, cost, amounts billed and collected, and the status of all incomplete fire reports for all human-caused fires. He also said that the automated system used to capture this information is now "working," and that when field office personnel enter data into the system, BLM will have fully implemented the recommendation.

Because BLM has not completed corrective action, we considered the recommendation unimplemented. In response to our request, PMB reinstated the recommendation as unimplemented in September 2001.

Recommendation B.4. Prepare, for management review and oversight, a periodic report on the number of reimbursable fires; the amount of reimbursable firefighting costs incurred, billed, recovered, and written off; and the reasons for any amounts not billed or written off. The approximate date for implementing this recommendation was June 30, 1999.

PMB reported this recommendation implemented on January 23, 2001.

Review Results. In our followup review, we requested a copy of BLM's periodic reports on the number of reimbursable fires; the amounts of reimbursable firefighting costs; and the reasons for any amounts not billed or written off.

According to the responsible official, BLM did not produce the periodic reports described in our recommendation in fiscal years 1999 or 2000. He said that a new fire reporting system has been implemented, which could produce periodic reports with the recommended information. The official added that, in his opinion,

BLM would need about 1 year to implement Recommendations B.3 and B.4, during which time it would train fire management field personnel to complete fire reports accurately and completely and obtain technology staff to assist in the preparation of data from the fire reporting system.

Because BLM has not taken corrective action, we considered the recommendation unimplemented. In response to our request, PMB reinstated the recommendation as unimplemented in September 2001.

**“MANAGEMENT OF
HERD LEVELS, WILD
HORSE AND BURRO
PROGRAM, BUREAU OF
LAND MANAGEMENT”
(NO. 97-I-1104),
DATED AUGUST 1997.**

The objective of the audit was to determine whether BLM was effectively managing the herd levels and monitoring the health of wild horse and burro populations on public lands.

The audit report addressed BLM’s actions to achieve appropriate management levels of wild horse and burro herd populations. The levels were established to maintain a thriving natural ecological balance, as provided in the Wild Free-Roaming Horses and Burros Act of 1971, as amended.

Recommendation 1. Implement a plan which details methods and costs for achieving appropriate management levels for wild horses and burros on public lands. At a minimum, the plan should address the following:

- The development of a removal policy, supported by sufficient data, which will remove excess wild horses and burros without adversely affecting the health of the herds that remain on public lands.
- The use of birthrate controls, including an aggressive plan to complete testing and obtain expedited approval for the contraceptive vaccine, as a method to reduce future excess wild horse and burro populations.

According to BLM, appropriate management levels were to be achieved by 2002 and “large scale” implementation of the contraceptive vaccine was targeted for February 1998.

PMB reported the recommendation implemented on April 5, 2001.

Review Results. We reviewed the document BLM submitted to PMB as support for its having implemented the recommendation. This document, “Bureau of Land Management National Wild Horse and Burro Program, Living Legends in Balance with the Land,” is a briefing or PowerPoint presentation. It does not constitute a formal

plan, describing the dates, resources, and specific actions needed to achieve appropriate herd levels.

We contacted the officials responsible for implementing the recommendation and requested information on whether a plan had been prepared or other provisions made to establish a course of action and a cost estimate for the removal of excess animals without adversely affecting the remaining herds' health and for the use of birthrate controls. These officials did not provide the requested documentation on managing horse and burro levels. The Audit Liaison Officer (ALO), however, provided a copy of a plan for achieving the appropriate level of burros, which constitute about 10 percent of the herd targeted for management.

In an interview, one Program official said that a new policy for removing excess wild horses, currently in draft, was being implemented. He also sent documentation, including a copy of BLM's budget justification for fiscal year 2002's Wild Horse and Burro Management Program, which contained detailed information on BLM's fiscal year 2001 Program activities. Also, the official provided copies of evaluations of the Wild Horse and Burro Program at three state office locations, herd gather and removal statistics, and a copy of a newly issued euthanasia policy.

We concluded that although BLM reportedly has taken several constructive steps to improve management and oversight of the Wild Horse and Burro Program, it has not prepared the recommended detailed plan for achieving herd management levels by 2005 (BLM's target year for accomplishing Program objectives) and for monitoring Program accomplishments on an annual basis. As such, we consider the recommendation not fully implemented and requested that PMB reinstate the recommendation as unimplemented.

During the Management Control and Audit Follow-up Council meeting on October 31, 2001, PMB reinstated the recommendation as unimplemented. In so doing, PMB reinstated the Wild Horse and Burro Program as a BLM material weakness.

**"THE ADOPT-A-HORSE
PROGRAM, BUREAU OF
LAND MANAGEMENT"
(No. 98-I-419),
DATED APRIL 1998.**

The objective of the audit was to determine whether BLM was operating the Wild Horse and Burro Program in accordance with applicable laws and regulations, including provisions that ensured that the animals received adequate health care and humane treatment.

This report, the third in a series of reports that dealt with BLM's Wild Horse and Burro Program, dealt with the screening of prospective

adopters and the performance of inspections of adopters' facilities and adopted animals.

Recommendation 3. Revise BLM's strategic plan for the management of wild horses and burros to require a higher percentage of inspections to be performed, as recommended by the Bureau's "Policy Analysis Team Report." Also, accurately record in the Information System and report to management the number of inspections performed. The target date for implementation was September 30, 1998.

PMB reported the recommendation implemented October 30, 2000.

Review Results. According to BLM's ALO, BLM requested closure of this recommendation based on a document that provided information on the status of implementing actions. This document stated that BLM "expected" to issue a revision to its strategic plan and that it had "forged ahead" in implementing the plan. The document also stated that BLM had completed more than the planned number of compliance inspections in fiscal year 2000 and that it would verify 100 percent of all new adoptions within 6 months of the adoption.

We discussed this recommendation with responsible officials and obtained additional documents as support for implementation. For example, one Program official provided summary data that showed an increase in inspections to the level recommended by the Policy Analysis Team (whereas 3,501 inspections were performed in 1998, 5,749 inspections were performed in 2000, according to the report). Also, BLM's ALO supplied a copy of a written agreement between BLM and the Department of Agriculture's Animal and Plant Health Inspection Service, which provided for Agriculture employees to perform inspections, serve as veterinarians, and respond to complaints of horse abuse.

Regarding data accuracy, a BLM official provided copies of information bulletins that were issued by BLM on its Wild Horse and Burro Information System compliance reporting procedures. These bulletins described enhancements to the Information System to "enable the accurate reporting" of data, "make the modules more useful," and "ensure that complete records are saved." Also, a Program official said that BLM has issued a new handbook that provides forms for reporting inspections data and that he receives inspections data on a weekly basis. We did not, however, perform any testing to validate the accuracy of inspections data.

Because BLM reportedly has increased the number of inspections to the recommended levels and instituted procedures for monitoring and improving reporting of inspections data, we did not take exception to this recommendation being considered implemented.

**“LAND ACQUISITION
ACTIVITIES, BUREAU
OF RECLAMATION”
(No. 00-I-282)
DATED MARCH 2000.**

The objective of the audit was to determine whether the Bureau of Reclamation (BOR) conducted its land acquisition activities in accordance with applicable laws and regulations and paid a fair price for the land acquired.

The report contained one recommendation on the development of guidance for conducting land acquisition transactions with nonprofit organizations. BOR concurred with the recommendation and said that its Director, Office of Policy, would issue guidance by October 31, 2000.

PMB classified this recommendation implemented on January 23, 2001.

Review Results. We reviewed the guidance BOR submitted to PMB on conducting land acquisitions with nonprofit organizations and concluded that the guidance met the intent of our recommendation. We also contacted land acquisition officials at each of the regional offices and asked if the officials had received the guidance and used the guidance to transact land acquisitions with nonprofit organizations. All regional officials said that they had received the guidance and intended to apply it in acquiring land from nonprofit organizations.

Based on our review of the guidance and discussions with BOR regional land acquisition officials, we consider the recommendation fully implemented.

The results of our reviews are summarized in the Appendix.

PRIOR AUDIT FOLLOWUP REVIEW

In our prior Audit Followup Unit report (No. 01-I-357, dated May 2001), we summarized our reviews of seven recommendations in four OIG audit reports. These reports covered the U.S. Fish and Wildlife Service ("Administration of Grants Awarded Under the North American Wetlands Conservation Act," No. 97-I-1112); the National Park Service ("Selected Management Activities at Manassas National Battlefield Park," No. 98-I-686 and "Deferred Maintenance," No. 99-I-959); and the Bureau of Reclamation ("Followup Review of Selected Recommendations in Audit Report 'Followup of Recommendations Concerning Repayment of Municipal and Industrial Water Supply Investment Costs,'" No. 00-I-270).

We concluded that two recommendations (Recommendation A.1 in the Manassas National Battlefield Park report and Recommendation A.1 in the deferred maintenance report) were not fully implemented. We did not render an opinion on the implementation of another recommendation in the deferred maintenance report because we planned to conduct a comprehensive review of the subject. In response to our request, PMB reinstated as unimplemented the two recommendations. At the Management Control and Audit Followup Council meeting in May 2001, NPS submitted additional information on the Manassas National Battlefield Park recommendation and, based on this additional information, PMB reclassified the Battlefield Park recommendation as implemented. OIG currently is conducting a full-scale audit of NPS's deferred maintenance program.

STATUS OF REVIEW RESULTS

<u>Report/Recommendation</u>	<u>Results</u>
Concession Contracting Procedures, National Park Service (No. 99-I-626)	
9	Unimplemented
Land Acquisition Activities, National Park Service (No. 99-I-518)	
A.1	Implemented
C.2	Implemented
D.1	Implemented
Reimbursement of Firefighting Costs, Bureau of Land Management (No. 98-I-551)	
B.3	Unimplemented
B.4	Unimplemented
Management of Herd Levels, Wild Horse and Burro Program, Bureau of Land Management (No. 97-I-1104)	
1	Unimplemented
The Adopt-a-Horse Program, Bureau of Land Management (No. 98-I-419)	
3	Implemented
Land Acquisition Activities, Bureau of Reclamation (No. 00-I-282)	

