



OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

# **THE SEMINOLE NATION OF OKLAHOMA CAN IMPROVE FINANCIAL ACCOUNTABILITY FOR FEDERAL FUNDS**

**This is a revised version of the report prepared for public release.**



OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

Memorandum

**OCT 25 2019**

To: Darryl LaCounte  
Director, Bureau of Indian Affairs

From: Chris Stubbs *Chris Stubbs*  
Director, Financial and Contract Audits

Subject: Final Audit Report – The Seminole Nation of Oklahoma Can Improve Financial Accountability for Federal Funds  
Report No. 2018-FIN-050

This memorandum transmits the findings of our audit of the Seminole Nation of Oklahoma's compliance with its agreements with the Bureau of Indian Affairs (BIA). We make five recommendations to help the Seminole Nation improve its financial accountability and to help the BIA improve oversight for tribal agreements.

In response to our draft report, the BIA concurred with our findings and recommendations with minor clarifications. Based on the response, we consider all five recommendations resolved but not implemented. We will refer the recommendations to the Assistant Secretary for Policy, Management and Budget to track implementation.

If you have any questions regarding this report, please contact me at 202-208-5745.

The legislation creating the Office of Inspector General requires that we report to Congress semiannually on all audit, inspection, and evaluation reports issued; actions taken to implement our recommendations; and recommendations that have not been implemented.

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# Table of Contents

Results in Brief .....	1
Introduction.....	2
Objectives.....	2
Background .....	2
Findings.....	3
The Seminole Nation Did Not Properly Account for Federal Funds .....	3
Underreported Expenses on Financial Status Reports.....	3
Indirect Costs Not Properly Calculated .....	4
The Seminole Nation Did Not Comply with Financial Reporting Requirements.....	7
Incomplete Program Reports and Agreement Reporting Compliance Issues .....	7
The BIA Can Improve Oversight of Financial Status Reports.....	8
The Seminole Nation Has Taken Steps to Improve Financial Accountability .....	8
Conclusion and Recommendations.....	9
Conclusion.....	9
Recommendations Summary.....	9
Appendix 1 .....	11
Scope .....	11
Methodology .....	11
Appendix 2 Monetary Impact .....	13
Appendix 3 Response to Draft Report .....	14
Appendix 4 Status of Recommendations .....	18

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## Results in Brief

We audited four agreements for Social Services, Law Enforcement, Indian Child Welfare, and Aid to Tribal Government, between the Seminole Nation of Oklahoma and the Bureau of Indian Affairs (BIA) to determine whether: (1) the costs claimed by the Seminole Nation were allowable under applicable Federal laws and regulations, allocable to the contract, reasonable, and accurately supported by the Nation's records; and (2) the BIA oversaw the agreements in accordance with applicable Federal laws and regulations and BIA guidelines.

We tested \$1,688,387 in interim costs claimed by the Seminole Nation from October 1, 2016, through June 30, 2018. We found the Seminole Nation underreported expenditures on its financial status reports, did not appropriately calculate indirect costs, and did not submit all required financial status and program reports to the BIA. We question \$1.23 million in costs due to unreported expenditures and indirect costs that were misapplied.

In addition, while the BIA oversaw the agreements in accordance with applicable Federal laws and regulations, it can improve its review of financial status reports.

We provide five recommendations to help the Seminole Nation improve its financial accountability and to help the BIA improve oversight for tribal agreements.

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# Introduction

## Objectives

The objectives of our audit were to determine whether:

1. The costs claimed by the Seminole Nation were allowable under applicable Federal laws and regulations, allocable to the contract, reasonable, and accurately supported by the Nation's records.
2. The BIA oversaw the agreements in accordance with applicable Federal laws and regulations and BIA guidelines.

Appendix 1 includes the details of our audit scope and methodology.

## Background

The Seminole Nation, which has approximately 17,000 enrolled members, includes most of Seminole County in south-central Oklahoma. The Seminole Nation entered into four agreements with the BIA to provide the following services to its members:

- **Social Services (Agreement No. A10AV00174):** This agreement was awarded on October 1, 2010, to provide financial assistance and social services including establishment of the Social Services Program as well as development of policies and procedures for the issuance of Welfare Assistance Funds.
- **Law Enforcement (Agreement No. A10AV00172):** On September 9, 2010, the Seminole Nation and the BIA entered into this agreement to ensure that professional, effective, and efficient uniformed police services are provided for the citizens of the Seminole Nation using accepted law enforcement techniques and practices. These services provide for the protection of lives and property for persons visiting or residing within the Seminole Nation's jurisdiction.
- **Indian Child Welfare (Agreement No. A13AV00090):** This agreement, which was entered into on October 1, 2012, was awarded to provide the Seminole Nation with children and family services, including assistance for families with children that have been placed outside of their own homes.
- **Aid to Tribal Government (Agreement No. A17AV00584):** On June 13, 2017, the Seminole Nation and the BIA entered into this agreement to provide communications, community development, and tribal enrollment services. The Seminole Nation was required to keep tribal members informed of the benefits and services; assist income-eligible tribal members with obtaining adequate housing and housing-related assistance; and maintain, update, and enroll tribal memberships as well as register new voters.

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## Findings

We found that the claimed costs the Seminole Nation submitted for its agreements with the Bureau of Indian Affairs (BIA) were not accurate. Specifically, the Seminole Nation underreported expenditures on its financial status reports and misapplied its indirect cost rate. We also found the Seminole Nation did not submit required financial status and program reports to the BIA within required timeframes.

These deficiencies occurred because the Seminole Nation does not have capacity to manage Federal funds and programs. Specifically, the Nation did not staff key positions, adhere to the Nation's accounting policies and agreements with the BIA, nor have procedures for claiming indirect costs. As a result, the Seminole Nation did not account for Federal funds properly and made unsupported transfers of program funds (whose use was restricted to pay for program expenses) to cover other costs. We question \$1.23 million in costs due to unreported expenditures and indirect costs that were misapplied.

We also found that, while the BIA provided oversight of the Seminole Nation's programs, it can improve procedures and provide training for staff responsible for reviewing financial status reports.

### The Seminole Nation Did Not Properly Account for Federal Funds

The claimed costs the Seminole Nation submitted to the BIA were not accurate. We tested \$1,688,387 in interim costs the Seminole Nation claimed on four agreements with the BIA from October 1, 2017, through June 30, 2018 and question \$1,234,989 in interim costs from the four agreements we reviewed (see Figure 1).

Agreement	Agreement Number	Questioned Costs	
		Underreported Expenses	Improper Indirect Costs
Law Enforcement	A10AV00172	\$69,225	\$290,284
Social Services	A10AV00174	200,673	177,887
Indian Child Welfare	A13AV00090	6,880	69,199
Aid to Tribal Government	A17AV00584	276,002	144,839
<b>Total</b>		<b>\$552,780</b>	<b>\$682,209</b>

Figure 1. Interim costs reviewed and the total value of the Seminole Nation's agreements with the BIA

#### Underreported Expenses on Financial Status Reports

We found the Seminole Nation underreported expenses by \$552,780 on financial status reports submitted to the BIA. The Seminole Nation's agreements required it to submit quarterly financial status reports that detail program funding received and expended. We identified differences between the expenses reported using Standard Form (SF)-425s and amounts in the Seminole

Nation's accounting system. These differences were caused by use of suspense accounts<sup>1</sup> as well as changes made in the accounting system after the Nation submitted the reports.

The Seminole Nation used special use codes to identify the program for the costs within the accounting system. When Seminole Nation accountants were unsure of which program to charge for an expense, they would assign it to suspense accounts using special use codes that were not identifiable to a specific program.

The Seminole Nation generated reports using the specific program special use code to complete financial status reports that omitted expenses within the suspense accounts. This occurred because the Seminole Nation did not fill supervisory accounting positions with duties including review of special use code suspense account transactions in fiscal years (FYs) 2017 and 2018. Figure 2 illustrates the differences between expenses in the Seminole Nation's accounting system and the amounts reported to the BIA.

<b>Agreement</b>	<b>Accounting System</b>	<b>Submitted SF 425</b>	<b>Difference</b>
<b>FY 2017</b>			
Social Services	\$523,734	\$471,257	\$52,477
Law Enforcement	873,183	803,958	69,225
Indian Child Welfare	168,335	170,190	-1,855
Aid to Tribal Government	319,782	44,535	275,247
<b>Total</b>	<b>\$1,885,034</b>	<b>\$1,489,940</b>	<b>\$395,094</b>
<b>Period Ending June 30, 2018</b>			
Social Services	\$396,270	\$248,074	\$148,196
Law Enforcement	548,342	548,342	0
Indian Child Welfare	132,244	123,509	8,735
Aid to Tribal Government	444,665	443,910	755
<b>Total</b>	<b>\$1,521,521</b>	<b>\$1,363,835</b>	<b>\$157,686</b>
<b>Grand Total</b>	<b>\$3,406,555</b>	<b>\$2,853,775</b>	<b>\$552,780</b>

Figure 2. Accounting system general ledger costs compared to SF-425 reported costs

### Indirect Costs Not Properly Calculated

We found the Seminole Nation did not calculate its indirect costs correctly. Specifically, we identified that the Seminole Nation did not consistently apply its indirect cost rate, used incorrect indirect rates, used inaccurate report dates when claiming indirect costs, and underreported

<sup>1</sup> A temporary account intended for expenses that will be allocated to the appropriate program account at a later date.

expenses due to its use of suspense accounts, which impacted the base amount to which indirect costs were applied. As a result of these cascading issues, we question the entire \$682,209 of indirect costs claimed.

Indirect costs are costs incurred that either benefit more than one cost objective (e.g., a contract or agreement) or that are not readily assignable directly to a final cost objective. The Seminole Nation used the general fund to pay for indirect costs and then reimbursed the account using the Seminole Nation's program funds. The Seminole Nation applied a fixed carry-forward indirect cost rate (negotiated with Interior Business Center each FY) to its allocation base to calculate indirect costs. Although the Seminole Nation's Financial Management System Manual states that indirect cost recovery should occur monthly, the Seminole Nation did not reimburse the general account consistently on a monthly basis.

The Seminole Nation does not have policies and procedures to calculate and apply indirect costs and did not have supervisory accounting positions filled during FYs 2017 and 2018. The incorrect and inconsistent indirect cost calculations adversely impacted the Seminole Nation's general fund. The deficiencies we identified with the Seminole Nation's ability to properly account for Federal funds impacted the amount the general fund was reimbursed by the Seminole Nation's program funds, which contributed to cash shortfalls and unsupported transfers. The Seminole Nation's agreements explicitly prohibit the transfer of funds that are not beneficial to the agreement. Figure 3 illustrates a transfer the Seminole Nation made to the indirect cost account as a result of a cash shortfall.



**Memorandum**

To: [REDACTED]  
 CC: [REDACTED]  
 From: [REDACTED]  
 Date: 10/13/2016  
 Re: Contract Support

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Due to cash flow short fall, I'm pulling in the following Contract Support Cost funds for Indirect Cost:

Aid to Tribal	\$20,000.00 (FY16, CSC, mod #18)
Law Enforcement	\$20,000.00 (FY16, CSC, mod #27)
Social Services	\$20,000.00 (FY16, DCSC, mod #33)
Job Placement	\$10,000.00 (FY 16, DCSC, mod #24)
Job Placement	\$40,000.00 (FY16, CSC, mod #24)

Please transfer to the Indirect Cost account.

Any assistance would be greatly appreciated.

Figure 3. Seminole Nation internal memo regarding a cash shortfall and resulting need to transfer funds to the indirect cost account

In addition, the Seminole Nation's 2015, 2016, and 2017 single audit reports identified cash management procedures as a material weakness. The Seminole Nation is required by its agreements to ensure that Federal funds are not used for purposes other than the programs for which they were authorized. For all 3 years, the single auditor found that the Seminole Nation spent unearned BIA funds on general Government operations. The single audits also found that the Seminole Nation did not have procedures designed to monitor cash management requirements of Federal funds.

## Recommendations

We recommend the BIA:

1. Require the Seminole Nation to resubmit SF-425 reports for FYs 2017 and 2018
2. Resolve the \$552,780 in questioned costs from underreported funds and \$682,209 in questioned costs from indirect cost deficiencies
3. Require the Seminole Nation to receive training, establish, and implement a process to ensure a consistent and correct application of indirect costs to reduce future risk of miscalculation

## The Seminole Nation Did Not Comply with Financial Reporting Requirements

We found the Seminole Nation did not comply with applicable Federal laws and regulations, and contract terms. Specifically, the Seminole Nation did not submit required financial status reports. The Seminole Nation submitted its quarterly financial status reports for the third quarter of FY 2017 through the third quarter of FY 2018 on September 20, 2018 (after the end of our audit period). The Seminole Nation did not submit its single audit in the required timeframe. Consistent with 2 C.F.R. 200.338, recipients who fail to submit a single audit report by the due date are subject to three levels of sanctions, with the most severe calling for the BIA to initiate non-emergency re-assumption procedures. The BIA imposed Level 1 sanctions on the Seminole Nation on September 27, 2018, for failing to submit its FY 2017 single audit report. The Seminole Nation submitted the FY 2017 single audit in October 2018.

### Incomplete Program Reports and Agreement Reporting Compliance Issues

The Seminole Nation did not complete all required elements of its annual program reports and can improve compliance with its agreement reporting requirements with the BIA (see Figure 4). The Seminole Nation is required to submit a narrative, statistical, and financial section in its annual program reports. The narrative section details progress toward goals and objectives in the contract, and highlights problems encountered and program successes. The statistical section provides information to support the narrative section. The financial section reports on funding issues, funds expended, remaining funds, and status of payments, and details funding or budget problems.

Agreement	Agreement Number	Narrative Section Complete	Statistical Section Complete	Financial Section Complete
Law Enforcement	A10AV00172	No	No	No
Social Services	A10AV00174	Yes	Yes	Yes
Indian Child Welfare	A13AV00090	Yes	Yes	No
Aid to Tribal Government	A17AV00584	No	No	No

Figure 4. Annual program report sections completed by the Seminole Nation for FY 2017

### Recommendation

We recommend the BIA:

4. Require the Seminole Nation to submit the missing FY 2017 and FY 2018 annual program report sections for the Indian Child Welfare, Law Enforcement, and Aid to Tribal Government programs

## **The BIA Can Improve Oversight of Financial Status Reports**

We found that, while the BIA provided oversight and contract monitoring of its agreements with the Seminole Nation, it can improve its review of financial status reports submitted via SF-425. The BIA staff responsible for financial oversight told us they were not trained or qualified to review financial status reports and relied on the Seminole Nation's single audit and accounting records. As discussed in the findings above, the SF-425s included mathematical errors when calculating indirect costs and the Seminole Nation underreported expenses. BIA staff stated they did not have written procedures or guidance to aid them in their SF-425 reviews. BIA personnel did, however, monitor the Seminole Nation's performance through annual inspections and program reports, and placed the Nation on Level 1 sanctions for not submitting its 2017 single audit report.

### **Recommendation**

We recommend the BIA:

5. Develop and implement a formal training program for BIA personnel who review quarterly reports to ensure the accuracy of SF-425s submitted

## **The Seminole Nation Has Taken Steps to Improve Financial Accountability**

During our audit, we found that the Seminole Nation has made efforts to improve its financial accountability to better align with its policy manual and functionality of the accounting system. The Seminole Nation hired an outside Certified Public Accounting firm to assist with day-to-day accounting operations in September 2018. The Seminole Nation also completed and submitted missing FY 2017 and 2018 financial status reports in September 2018 and submitted its FY 2017 single audit report in November 2018. It has also taken steps to address the use of suspense accounts, including updating accounting procedures to help ensure more accuracy on the SF-425s for FYs 2017 and 2018 after we asked questions about the process of generating reports and applying special use codes.

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# Conclusion and Recommendations

## Conclusion

We determined the Seminole Nation claimed costs that were not accurate under its agreements with the BIA for Social Services, Law Enforcement, Indian Child Welfare, and Aid to Tribal Government. Additionally, we found the Nation did not staff key positions, adhere to the Nation's accounting policies and agreements with the BIA, or have procedures for claiming indirect costs. The Seminole Nation underreported expenditures on its financial status reports, did not appropriately calculate indirect costs, and did not submit complete financial status and program reports to the BIA. The Seminole Nation's misapplication of their indirect cost rate resulted in cash shortfalls and unsupported transfers from program funds whose use was restricted.

In addition, while the BIA oversaw the agreements in accordance with applicable Federal laws and regulations, it can improve its review to ensure the financial status reports are complete and accurate.

We question \$1.23 million in costs claimed by the Seminole Nation—specifically, \$552,780 in costs that were underreported, and \$682,209 in indirect costs that were not calculated correctly.

While the Seminole Nation has taken steps to improve financial accountability, our recommendations should help the Seminole Nation more accurately complete its financial status reports and improve its procedures for reporting expenditures and claiming indirect costs. The BIA should provide better oversight and training to help the Seminole Nation to properly account for Federal funds.

## Recommendations Summary

The BIA formally responded to our draft report and concurred with all recommendations with minor clarifications (see Appendix 3 for the BIA's response). Based on the BIA's response, we consider all five recommendations resolved but not implemented (see Appendix 4 for the status of recommendations). We recommend the BIA:

1. Require the Seminole Nation to resubmit SF-425 reports for FYs 2017 and 2018

BIA Target Date for Completion: August 15, 2019

2. Resolve the \$552,780 in questioned costs from underreported funds and \$682,209 in questioned costs from indirect cost deficiencies

BIA Target Date for Completion: September 30, 2019

3. Require the Seminole Nation to receive training, establish, and implement a process to ensure a consistent and correct application of indirect costs to reduce future risk of miscalculation

BIA Target Date for Completion: July 25, 2019, and August 30, 2019, respectively

4. Require the Seminole Nation to submit the missing FY 2017 and FY 2018 annual program report sections for the Indian Child Welfare, Law Enforcement, and Aid to Tribal Government programs

BIA Target Date for Completion: August 15, 2019

5. Develop and implement a formal training program for BIA personnel who review quarterly reports to ensure the accuracy of SF-425s submitted

BIA Target Date for Completion: September 30, 2019

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# Appendix I

## Scope

Our audit examined the Social Services, Law Enforcement, Indian Child Welfare, and Aid to Tribal Government claimed costs incurred under Agreement Nos. A10AV00174, A10AV00172, A13AV00090, and A17AV00584 with the Bureau of Indian Affairs (BIA). We reviewed costs claimed by the Seminole Nation of Oklahoma from October 1, 2016, to June 30, 2018. Our audit included the Seminole Nation's compliance with the applicable Federal regulations, BIA oversight of the agreement, policies and procedures, and agreement and contract terms and conditions. We conducted our fieldwork from August 2018 to February 2019.

## Methodology

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. To accomplish our objectives, we—

- Interviewed the BIA Self Determination Officer – Awarding Official and other appropriate individuals
- Interviewed the Seminole Nation's employees and other appropriate individuals
- Reviewed the Code of Federal Regulations pertaining to claimed costs
- Reviewed supporting documentation for the Seminole Nation's claimed costs, including direct costs, indirect costs (overhead), and general and administrative expenses
- Reviewed general assistance, burial assistance, and daycare assistance files for compliance with agreement requirements
- Reviewed the Seminole Nation's fiscal year 2015, 2016, and 2017 single audit reports
- Reviewed Agreement Nos. A10AV00174, A10AV00172, A13AV00090, and A17AV00584 for compliance requirements
- Reviewed the Seminole Nation's policies and procedures for its management and accounting systems
- Conducted a site visit to the Seminole Nation, located in Wewoka, OK

Our audit included obtaining an understanding of internal controls over timekeeping, general ledger reporting, and file maintenance for general assistance applications; assessing the risk that a material weakness exists; testing and evaluating the design and operating effectiveness of

internal controls based on the assessed risk; and performing such other procedures as we considered necessary.

We relied on computer-generated data to verify the Seminole Nation's expenditures. To assess the reliability of the computer-generated general ledger provided by the Seminole Nation, we performed testing for obvious errors in accuracy and completeness, reviewed related supporting documentation, and interviewed agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of this report.

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## Appendix 2 Monetary Impact

Description	Ineligible Questioned Costs
Underreported Expenses	\$552,780
Improper Indirect Cost	\$682,209
<b>Total</b>	<b>\$1,234,989</b>



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## **Appendix 3 Response to Draft Report**

The Bureau of Indian Affairs' response to our draft report follows on page 15.



# United States Department of the Interior


BUREAU OF INDIAN AFFAIRS  
Washington, DC 20240

AUG 22 2019

IN REPLY REFER TO:

## Memorandum

To: Chris Stubbs  
Director, Financial and Contract Audits

From: Darryl LaCounte   
Director, Bureau of Indian Affairs

Subject: Draft Audit Report - The Seminole Nation of Oklahoma can Improve Financial Accountability for Federal Funds 2018-FIN-050

The Bureau of Indian Affairs (BIA) appreciates the opportunity to comment on the Office of Inspector General (OIG) Draft Report "The Seminole Nation of Oklahoma can Improve Financial Accountability for Federal Funds." BIA provides the following response to the report recommendations.

**Recommendation 1:** Require the Seminole Nation to resubmit SF-425s for 2017 and 2018.

**Response:** Subject to the clarification herein, BIA concurs with Recommendation 1. As clarified, the BIA has complied with this recommendation and the recommendation should be closed.

Eastern Oklahoma Region (EOR) does not have authority to "require" the Seminole Nation to resubmit SF-425s. However, the reports can be requested and, if the Nation does not comply, EOR will consider appropriate response under the law and regulations (e.g. high risk status, reassumption).

On August 15, 2019, EOR sent a letter to the Seminole Nation requesting that the SF-425s for 2017 and 2018 be resubmitted after correcting the inaccuracies detailed in the Draft Report. As clarified, the BIA has complied with this recommendation.

**Responsible Party:** Eddie Streater, Eastern Oklahoma Regional Director,  
(918) 781-4608.

**Target Date:** August 15, 2019.

**Recommendation 2:** Resolve the \$552,780 in questioned costs from underreported funds and \$682,209 in questioned costs from indirect cost deficiencies.

**Response:** Subject to the clarification herein, BIA concurs with Recommendation 2.

Completion of this task depends on the Nation submitting the corrected SF-425s. Target date assumes the Nation submits SF-425s within 15 days of date requested.

On August 15, 2019, EOR sent a letter to the Seminole Nation requesting that the SF-425s for 2017 and 2018 be resubmitted after correcting the inaccuracies detailed in the Draft Report. Upon receipt of corrected SF-425s from the Seminole Nation, EOR will resolve questioned costs from underreported expenses and indirect cost issues for the Social Services (SS), Indian Child Welfare (ICW), and Aid to Tribal Government (ATG) agreements.

The Office of Justice Services, District II, will conduct a program review and financial audit of the Seminole Nation Tribal Police Program on September 26, 2019, to identify any questioned costs from underreported expenses and indirect costs for the P.L. 93-638 contract No. A10AV00172, Law Enforcement agreement.

**Responsible Party:** For SS, ICW, and ATG, the responsible party is Eddie Streater, Eastern Oklahoma Regional Director, (918) 781-4608. For Law Enforcement, the responsible party is Richard Decora, Acting Special Agent in Charge, BIA District II Office, (405) 603-1560.

**Target Date:** September 30, 2019.

**Recommendation 3:** Require the Seminole Nation to receive training, establish and implement a process to ensure a consistent and correct application of indirect costs and reduce future risks of miscalculations.

**Response:** Subject to the clarification herein, BIA concurs with Recommendation 3.

EOR does not have authority to "require" the Nation to receive training or establish/implement the recommended process. However, the EOR will request that the Nation do these things and if the Nation does not comply, the EOR will consider appropriate response under the law and regulations (e.g. high risk status, reassumption).

On July 23, 2019, EOR sent a letter to Seminole Nation requesting that the Nation require its financial staff to attend Indirect Contract Support Cost training to be held August 13 – 15, 2019. On or before August 30, 2019 the EOR will send a letter to the Seminole Nation requesting the Nation establish and implement a process to ensure consistent and correct application of indirect costs and reduce the risk of future miscalculations.

**Responsible Party:** Eddie Streater, Eastern Oklahoma Regional Director, (918) 781-4608.

**Target Date:** For Task 1 – July 25, 2019, and Task 2 - August 30, 2019.

**Recommendation 4:** Require the Seminole Nation to submit the missing FY 2017 and 2018 annual programs report sections for the Indian Child Welfare, Law Enforcement and Aid to Tribal Government programs.

**Response:** Subject to the clarification herein, BIA concurs with Recommendation 4.

EOR does not have authority to "require" the Nation to submit the missing annual programs report sections. However, the EOR will request that the Nation do these things and if the Nation does not comply, the EOR will consider appropriate response under the law and regulations (e.g. high risk status, reassumption).

On August 15, 2019, EOR sent a letter to Seminole Nation requesting that the Nation submit the referenced missing annual report sections by August 30, 2019. As clarified, the BIA has complied with this recommendation.

**Responsible Party:** Eddie Streater, Eastern Oklahoma Regional Director, (918) 781-4608.

**Target Date:** August 15, 2019.

**Recommendation 5:** Develop and implement a formal training program for the BIA personnel who review quarterly reports to ensure the accuracy of SF-425s submitted.

**Response:** BIA concurs with Recommendation 5.

The Office of Indian Services will coordinate with the EOR by August 23, 2019, to schedule a training for EOR Awarding Officials and Awarding Officials Technical Representatives on proper review of quarterly SF-425 submissions no later than August 23, 2019. The Office of Indian Services is also incorporating the training in the FY 2020 schedule, where it will be open to all regions. The Office of Indian Services will recommend this training be held prior to September 30, 2019.

**Responsible Party:** Spike Bighorn, Acting Director, Office Indian Service, (202) 208-

**Target Date:** September 30, 2019.

I am the Senior Responsible Official for ensuring these actions are completed, and if additional information is needed, please contact me at [DBIA\\_Admin@bia.gov](mailto:DBIA_Admin@bia.gov) or (202) 208-5116.

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## Appendix 4 Status of Recommendations

In its response to our draft report, the Bureau of Indian Affairs concurred with our findings and recommendations (see Appendix 3). Based on the response, we consider all five recommendations resolved but not implemented.

Recommendations	Status	Action Required
I – 5	Resolved but not implemented	We will refer these recommendations to the Assistant Secretary for Policy, Management and Budget to track implementation.

## **Report Fraud, Waste, and Mismanagement**



Fraud, waste, and mismanagement in Government concern everyone: Office of Inspector General staff, departmental employees, and the general public. We actively solicit allegations of any inefficient and wasteful practices, fraud, and mismanagement related to departmental or Insular Area programs and operations. You can report allegations to us in several ways.



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<b>By Internet:</b>	<a href="http://www.doioig.gov">www.doioig.gov</a>	
<b>By Phone:</b>	24-Hour Toll Free:	800-424-5081
	Washington Metro Area:	202-208-5300
<b>By Fax:</b>	703-487-5402	
<b>By Mail:</b>	U.S. Department of the Interior Office of Inspector General Mail Stop 4428 MIB 1849 C Street, NW. Washington, DC 20240	