

# Office of Inspector General

APRIL 2000

## Highlights

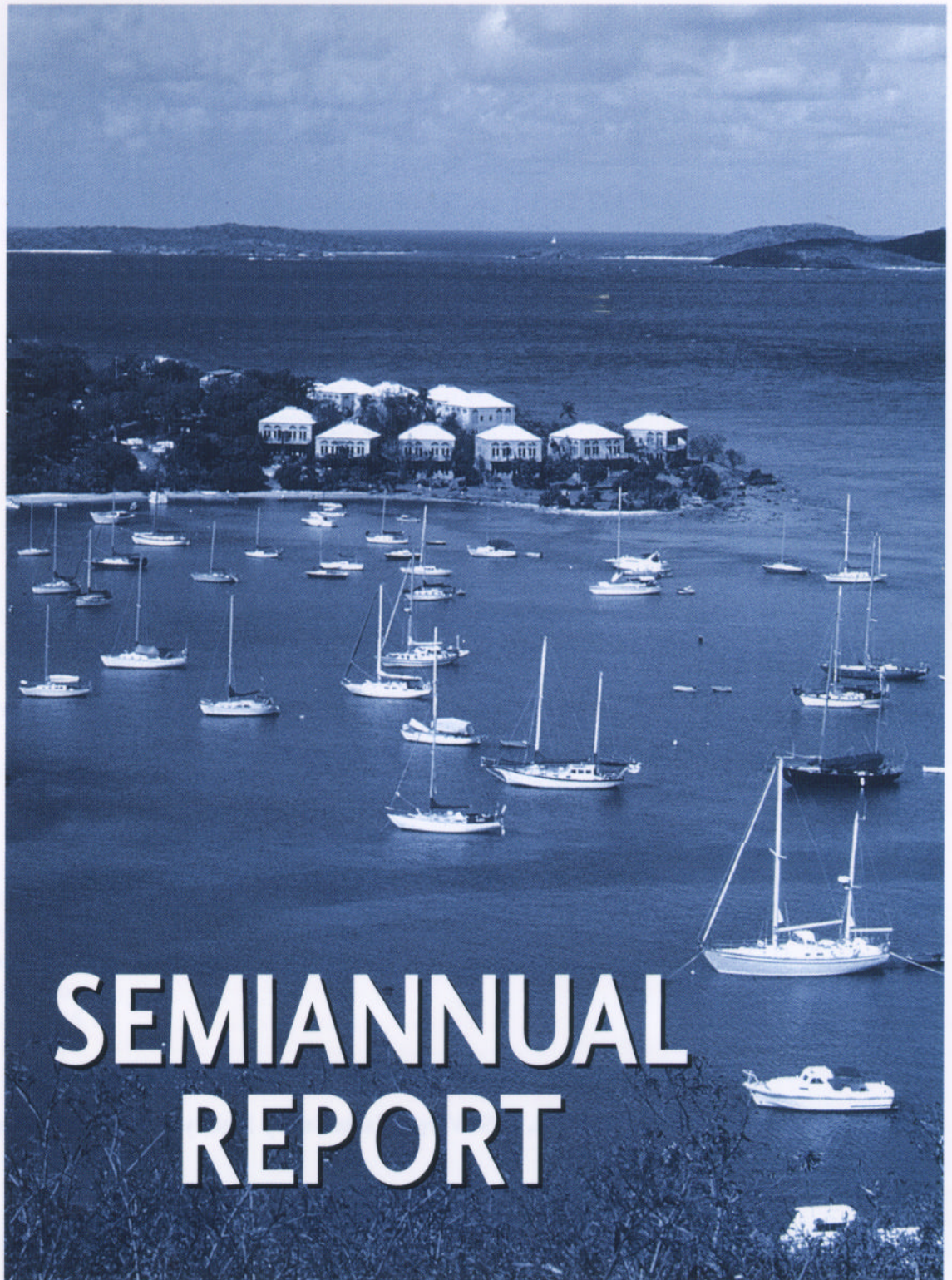
**FWS Collected  
and Used Fees  
Improperly**  
(page 16)

**Potentially  
Costly Water  
Proposal  
Rejected**  
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**Millions of  
Oil Dollars  
Underpaid,  
Recovered**  
(page 12)

**Structured  
Coal Sales  
Circumvent  
Royalty  
Payments**  
(page 12)

**MMS Accountant  
Embezzles  
\$400,000**  
(page 12)



## SEMIANNUAL REPORT

**Cover: Cruz Bay, St. John, U.S. Virgin Islands, by Henry Segall ( Courtesy of Office of Insular Affairs)**

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# MESSAGE FROM THE INSPECTOR GENERAL

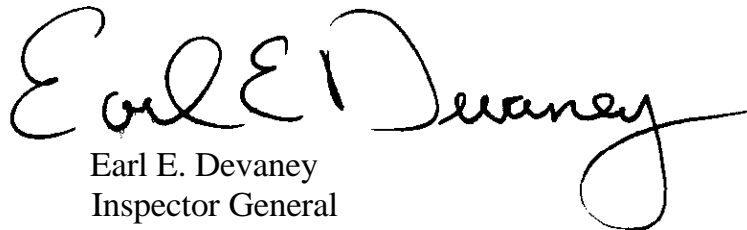
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This **Semiannual** Report is the **first** to reflect accomplishments realized under my direction as Inspector General for the Department of the Interior. These accomplishments are the culmination of dedicated effort of our Audits and Investigations staff extending well beyond the reporting period. I am proud of their work, particularly during a time of transition.

Throughout this reporting period, we have implemented many significant changes in our organizational structure and in the way we do business. We have reorganized both our Audits and Investigations offices, redirecting managerial responsibility to our field locations and redistributing functional responsibilities more evenly. We have filled key senior management positions, with an emphasis on both professional excellence and diversity. And we have promoted many of our experienced and valued employees for whom promotion had been long overdue.

With these enhancements comes a new emphasis on producing quality work-products quickly and a new method of measuring our success. We are reformulating our approach to addressing the most significant management issues in the Department. We have closed the traditional gap between audits and investigations, forming a new partnership between these two offices where auditors and investigators share information and conduct combined reviews of high priority, high risk programs and operations. We have incorporated Departmental Government Performance and Results Act performance goals and measures into the **planning** and scope of our audits and investigations. And we have expanded our efforts to communicate our findings and recommendations effectively – **from** both audits and investigations – to the Department, affected bureaus and Congress.

I am confident that these organizational changes and operational enhancements give us the foundation necessary to provide assistance in the resolution of existing management problems and offer leadership to advance improvements in the operations and activities of the Department of the Interior.

  
Earl E. Devaney  
Inspector General



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# STATISTICAL HIGHLIGHTS

## Audit Activities

Reports Issued .....	28
- Internal Audits .....	2 1
Contract and Grant Audits .....	7
Single Audits Processed .....	159
Indirect Cost Proposals Negotiated .....	1 4 4

## Impact of Audit Activities - (Dollar Amounts in Millions)

Total Monetary Impact .....	\$245.0
- Questioned Costs .....	\$13.8
Recommendations That Funds Be Put To Better Use .....	\$183.7
- Lost or Potential Additional Revenues .....	\$47.5
Internal Audit Recommendations Made .....	102
Internal Audit Recommendations Resolved .....	8 8

## Investigative Activities

Cases Closed This Period .....	179
New Cases Opened .....	93
Hotline Calls Received .....	1,854

## Impact of Investigative Activities

Indictments/Informations .....	17
Convictions .....	12
Sentencings .....	12
- Jail .....	203 months
- Probation/Supervised Release .....	612 months
- Community Service .....	1,679 hours
Criminal Judgements/Restitutions ....	\$602,364

## Criminal Investigative Activities

Criminal Cases Referred for Prosecution This Period .....	2 8
Criminal Cases Declined .....	2 2

## Administrative Investigative Activities

Administrative Actions .....	2 0
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## Civil Investigative Activities

Civil Referrals .....	4
Civil Declinations .....	1
Civil Recoveries ( 5 ) .....	\$136,537,286

## Administrative Actions Taken by Bureaus

Removals .....	2
Resignations ....	2
Employee Suspensions (Totaling 142 days) .....	8
Reprimands / Counseling .....	3
General Policy Actions .....	3
Administrative Recoveries/Restitutions (Totaling \$1,448) .....	2

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# INTRODUCTION

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## OIG Organization and Mission

**W**orking with a budget of \$26 million, the Office of Inspector General (OIG) has 248 employees assigned to 13 offices throughout the United States and the insular areas, in addition to Washington, D.C. The OIG staff is tasked with providing policy direction for and conducting audits, investigations, and other activities in the Department of the Interior (DOI). To this end, the OIG has established the following constructive goals and performance measures in its fiscal year 2000 **annual** performance plan:

Goal Assist DOI in the identification, elimination, and prevention of operational and management weaknesses that subject DOI to fraud, waste, abuse, and mismanagement

- Verify and coordinate bureau program implementation of audit and investigative recommendations and resolution of issues on the most serious operational and management weaknesses.
- Conduct a comprehensive audit/investigative review of high priority, high risk DOI programs or operations and coordinate with management officials the implementation of risk resolution.
- Increase coordination and exchange information between Audits and Investigations and initiate audits and investigations pursuant to exchanged information.

Goal Use audit and investigative activities to achieve improvements in bureau programs and operations, thereby promoting efficiency, economy, and effectiveness in DOI.

- **Provide** assessments for selected DOI policies, directives, processes, or operations to identify potential weaknesses in bureau performance and results and implementation of solutions with management officials,

\*Identify and assess selected bureau Government Performance and Results Act (GPRA) goals and measures in all audit and investigative activities; relate back to corrective action plans, reported commitments, prior recommendations, or other planned management actions; and recommend and coordinate changes or additions/deletions to GPRA goals and measures.

OIG also provides DOI with independent and objective reviews of the integrity of DOI operations. OIG is the primary authority to ensure quality, coverage, and coordination of audit and investigative services between DOI and other Federal, state, and local governmental agencies. The Inspector General reports directly to the Secretary of the Interior on these matters and is required to keep both the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI programs and operations and the necessity for corrective action.

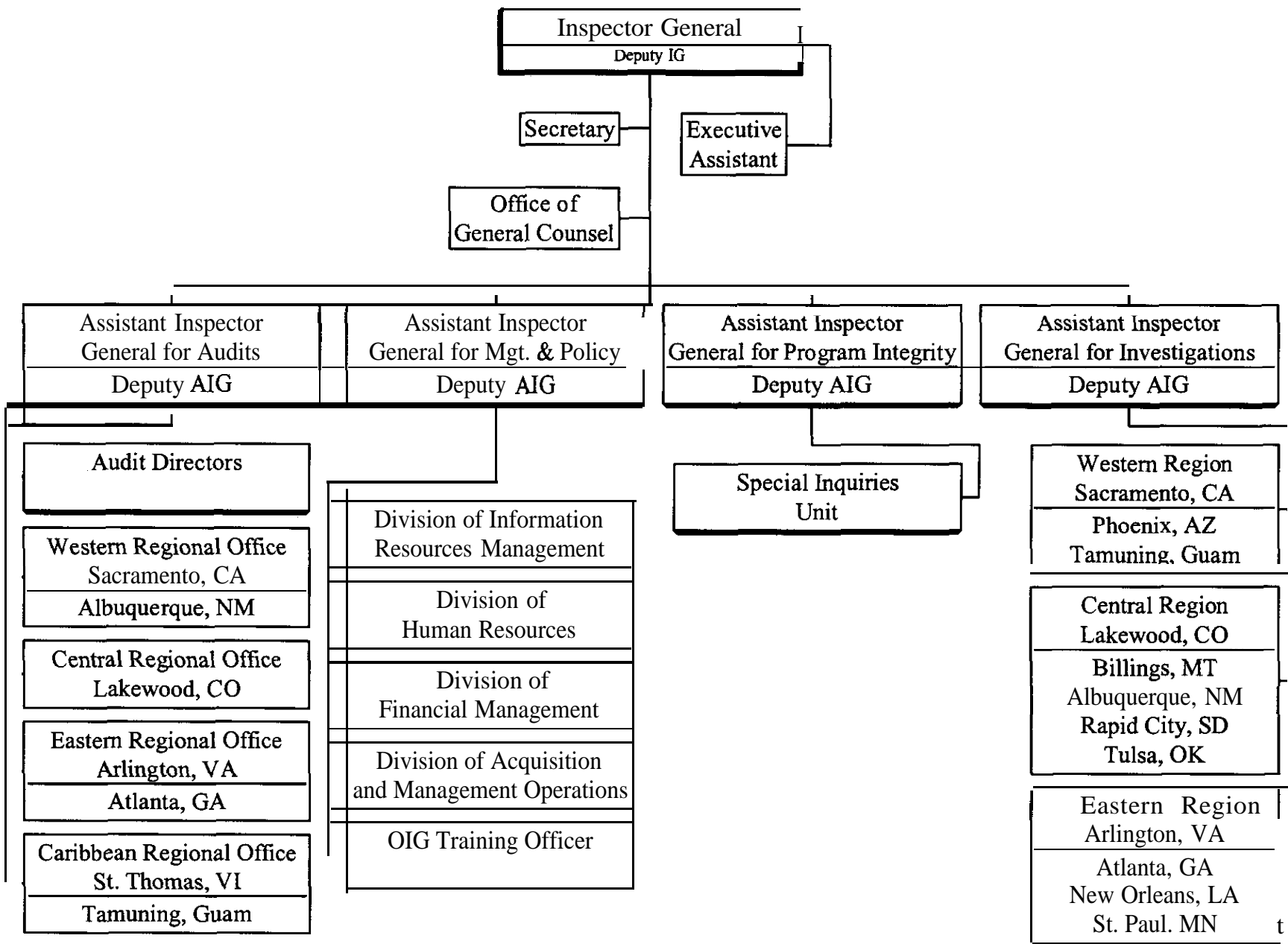
In addition to the requirement for semiannual reporting to the Secretary of the Interior and the Congress, OIG's mission encompasses a wide array of statutory and administrative audit and investigative responsibilities. OIG also conducts audits and investigations responsive to requests made by DOI and the Congress.

Furthermore, OIG responsibilities extend to the insular areas of Guam, American Samoa, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau.

OIG's organization and locations relative to these responsibilities are represented on the chart that follows on page 3.

# Office of Inspector General, Department of the Interior

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# SIGNIFICANT AUDIT ACTIVITIES AND INVESTIGATIONS

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## Bureau of Indian Affairs

### Individuals Sentenced in Embezzlement Scheme

**R**obin Hatfield, former Executive Director of the Caddo Indian Housing Authority, and Darrell Burrell, a friend of Hatfield's, devised a scheme to embezzle funds from the Housing Authority by disbursing checks in payment for work ostensibly performed on housing improvement projects. The contracts for the work were fictitious, and the disbursements were made payable to friends. Burrell was sentenced in the U.S. District Court for the Western District of Oklahoma to 21 months of imprisonment and 36 months of supervised release. Hatfield had been sentenced earlier to 7 months of imprisonment and 36 months of supervised release and was ordered to perform 208 hours of community service. Hatfield and Burrell were ordered to make restitution totaling more than \$60,000.

### School Bus Mileage Inflated

**O**fficials of Chief Leschi School, Inc., a tribal school of the Puyallup Tribe of Indians, Tacoma, Washington, agreed to pay the Government \$4.5 million to resolve allegations that the officials inflated mileage claims for buses used to transport students to school. Indian tribal schools receive substantial funding from the Bureau of Indian Affairs (BIA), including enrollment-based educational assistance funding, special education needs funding, and monies to pay for the transportation of students to and from school. The fraudulent mileage inflation scheme occurred between 1993 and 1998, when the Chief Leschi School submitted falsified claims to BIA that overstated the number of school bus miles driven to transport students between their homes and the school. The successful investigation and ensuing settlement agreement in December 1999 were largely attributable to a team effort by OIG's Office of Investigations and its Office of Audits.

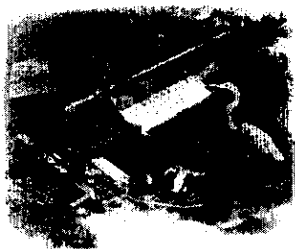
## **Funds Diverted for Personal Use**

**T**wo OIG investigations culminated in the conviction of two former employees of the Chippewa-Cree Tribe of Indians on the Rocky Boys Indian Reservation, Montana. The first investigation revealed that Corrine S. Parisian, a former business manager, embezzled \$65,021 from a school district account by issuing 50 unauthorized checks for her personal use. Parisian pled guilty in the U.S. District Court for the District of Montana to theft of Federal funds. She was sentenced to 12 months of imprisonment and 36 months of supervised release. She was also ordered to perform 200 hours of community service and to make restitution of \$65,021.

A separate investigation disclosed that Patricia Lynn Morsette, former secretary/bookkeeper for the Rocky Boys Utility Commission, issued unauthorized checks totaling more than \$8,000 to herself, her relatives, and various members of the Board of Directors for the Utility Commission. Morsette subsequently pled guilty in the U.S. District Court for the District of Montana to embezzlement and theft from an Indian tribal organization. She was sentenced to 36 months of probation and was ordered to perform 100 hours of community service. Morsette was also ordered to make restitution of more than \$8,000 and to pay a fine of \$500.

## **Conviction in Money Laundering Scheme Obtained**

**T**he final defendant in a \$2.6 million embezzlement and money laundering scheme at the Oglala Lakota College, located on the Pine Ridge Indian Reservation, South Dakota, was convicted at trial in U.S. District Court, Rapid City, South Dakota, in January 2000. Thomas Lalley, former owner of Theodore's Bar and Grill, Omaha, Nebraska, was convicted of conspiracy to launder money. Lalley had been charged as a co-conspirator for his receipt of 73 stolen checks totaling \$593,061. Lalley cashed the checks for a fee at his former business. BIA provides millions of dollars annually to the Oglala Lakota College. Sentencing is pending.



## **Bureau of Reclamation**

### **Land Exchange Procedures Not Followed**

**T**he Government's interests were not adequately protected when the Bureau of Reclamation (BOR) entered into a land exchange contract to acquire an agricultural easement adjacent to Cascade Reservoir, near Boise, Idaho. Specifically, BOR did not prepare the required environmental documentation or establish fair value for the approximately 278 acres adjacent to the Reservoir.

The acquisition of the agricultural easement was intended to improve water quality by reducing cattle grazing along the shoreline. Guidance on land exchanges is contained in the National Environmental Policy Act, Federal appraisal standards, and DOI and BOR manuals. BOR officials said, however, that the land exchange as originally planned would not have required a separate environmental assessment and that they considered the exchange to be fair because of additional benefits accruing to the Government. To the contrary, an environmental assessment was required because the scope of the acquisition had been expanded, and BOR did not use a formal appraisal to establish the values of the properties.

Although no recommendations were made, OIG did suggest that BOR comply with applicable requirements regarding land exchanges, obtain a Solicitor's opinion on whether it has the authority to administratively adjust the value of the land exchanges, and use appraisals prepared in accordance with applicable appraisal standards. BOR generally concurred with these suggestions and provided the documentation from the Office of the Solicitor, Pacific Northwest Region, stating that the land exchange contract that was reviewed had in fact been voided because of "mutual mistakes of fact" regarding property boundaries and compliance with environmental assessment requirements.

### **Improvements in Land Acquisition Transactions Needed**

BOR generally conducted its land acquisition activities in accordance with applicable laws and regulations and paid a fair price for the land acquired. BOR may be hindered, however, in using nonprofit organizations effectively to acquire land needed to mitigate the environmental impacts of its water development projects, and it did lose the opportunity to purchase certain water rights and some land with water rights because it failed to act in a timely manner. These weaknesses occurred because BOR had not developed guidelines or established other criteria for conducting land acquisition transactions with nonprofit organizations. Specifically, BOR had not established formal criteria detailing the respective roles and responsibilities of each party or established the bases for reimbursing the nonprofit organization for acquisition-related expenses.

BOR agreed with the OIG recommendation to develop guidance for conducting land acquisitions with the assistance of nonprofit organizations. The recommendation is considered resolved.

### **Water Contractors' Proposal Not Acceptable**

Had BOR accepted the proposal made by certain Central Valley Project water contractors to modify the amount and computation of deficit obligations owed the Government, an unwarranted Federal subsidy would have accrued to the Project's water contractors. OIG reviewed 12 of the Project's 51 municipal and industrial water contractors and determined that their repayment obligation would have been reduced by about \$114 million for construction and operation and maintenance and that future interest revenues would have been reduced by approximately \$54 million. Acceptance of this proposal could have had precedent-setting impacts on financing and cost-recovery efforts of the Government and could have cost the Government billions of dollars.

DOI and BOR policy requires water contractors to repay the actual construction and financing costs attributable to municipal and industrial water supplies. BOR policy requires an annual accounting for any deficit balances to enable BOR to recover those costs in the future. In authorizing water projects under Reclamation law, the Congress has historically provided subsidies to irrigation water contractors but not to municipal and industrial water contractors. The Congress has not authorized deficits incurred in operating water projects to be subsidized by the Government.

BOR agreed with two recommendations to formally reject the water contractors' proposal and inform the appropriate Congressional committees of any BOR decisions that would significantly reduce the amount of costs to be recovered from the water contractors. It also agreed with the recommendation to properly account for the deficit amount (that is, \$190 million) associated with the Project's municipal and industrial water contractors and to disclose this accounting in BOR's financial statements, **beginning** with the statements for fiscal year 1999. Based on the response, the report's three recommendations are considered resolved.

### **Financing Costs on Water Projects Not Recovered**

**A**lthough previously agreed to, BOR had not taken sufficient actions to implement recommendations made in an August 1992 OIG report on repayment of municipal and industrial water supply investment costs. Therefore, it will not recover financing costs of about \$217,000 annually on 4 of 12 projects reviewed that provide water for irrigation and municipal and industrial purposes. It has also lost the opportunity to recover financing costs of about \$2.3 million associated with water use conversions on six projects identified in the 1992 report. BOR did not have sufficient procedures and controls to identify changes in water use and ensure that an equitable portion of the Government's costs of financing project facilities was recovered. In addition, BOR had not completed four of **five** agreed-upon actions established by the Office of Policy, Management and Budget to ensure that the Government fully recovered the costs of financing the municipal and industrial water supply facilities.

BOR agreed with the three recommendations requiring it to establish procedures and periodically review **annual** project water use, to complete the action items the **Office** of Policy, Management and Budget had established to resolve the recommendations listed in our August 1992 report, and to report the lack of procedures for identifying water conversions as a material weakness if it does not complete its efforts to establish procedures. The recommendations are considered resolved.



## Insular Areas

### GUAM

#### Educational Funds Not Used for Educational Purposes

**T**he Government of Guam used \$6.2 million of a \$12.4 million contract payment earmarked for educational purposes for such other purposes as the operating expenses of the Department of Public Works and the Guam Waterworks Authority. Guam's Department of Education also used \$35,075 for a trip unrelated to the contract and for expenses of other Governmental agencies. Finally, the Department of Education failed to use contract funds of \$3.5 million in a timely manner. Guam's Department of Defense Education Contract Office used contract funds under its control in conformance with the contract it had with the U.S. Department of Defense (DOD). The Government of Guam, however, did not ensure that contract funds transferred to the Public Service Recovery Fund and to the Department of Education's General Fund were used for contract purposes and in a timely manner. These deficiencies occurred because the Government of Guam assumed that it no longer had to comply with the contract terms related to the use of contract funds after the contract was terminated by DOD.

OIG made four recommendations to the Governor of Guam to ensure that DOD is reimbursed for the funds spent for noneducational purposes, that controls are established to prohibit contract funds from being used for operations when regular operating funds are not available, and that the use of the remaining \$3.5 million of DOD contract funds is monitored. In disagreeing with the recommendations, the Governor of Guam stated that a Federal contracting officer authorized Guam to use the funds for noneducational purposes. OIG found, however, that the contracting officer had not made a final determination as to the allowability of the costs and that another senior-level DOD official had stated that the funds were to be used for educational purposes. Therefore, the recommendations are considered unresolved.

### VIRGIN ISLANDS

#### Federal Grants Not Administered Effectively

**T**he University of the Virgin Islands had not been reimbursed timely for approximately \$2.3 million in expenditures incurred against Federal grants awarded by DOI, the U.S. Department of Agriculture, and the U.S. Department of Health and Human Services due to the University's tardy and inaccurate requests for reimbursement of the grants.

Of the \$2.3 million, \$1.7 million was eventually reimbursed to the University and \$600,000 remained outstanding. In its financial management system, the University appropriately deposited and accounted for reimbursements of grant funds received through electronic transfers. However, it incurred an unnecessary interest liability of about \$16,000 to the Federal Government because it had requested approximately \$1.6 million in excess of its immediate cash needs. OIG also questioned costs of \$53,000 related to DOI grants that were used for the University's new sports and fitness center, which was not covered by the grants. The Virgin Islands Office of Management and Budget also disallowed claimed costs of an additional \$46,000 for the center. Deficiencies occurred because personnel responsible for the University's grants accounting function had unreasonable work loads and did not receive appropriate training or adequate supervision on these duties.

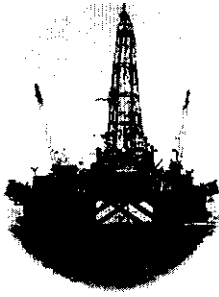
OIG made 11 recommendations to the President of the University, including taking actions to improve the record-keeping and reimbursement process related to grant awards and to provide related training to employees. The University generally concurred with the recommendations, of which nine were considered resolved. Additional information for the remaining two recommendations has been requested.

## **Revenues Not Adequately Protected**

**C**ollections and deposits of revenues of the Government of the Virgin Islands were at risk of misappropriation and/or theft. This determination was based on an audit that found differences totaling \$42,232 between the amounts collected and deposited by Government of the Virgin Islands cashiers. The cashiers collect revenues for activities such as taxes, health service charges, business licenses, building permits, vehicle registration, and drivers licenses. The cashiers did not comply with policies and procedures for collecting, depositing, or reporting the revenues because the respective departments and agencies reviewed did not provide sufficient oversight of cashier operations, cashiers did not follow established controls, and adequate numbers of assistant collectors were not always designated or available.

OIG made nine recommendations to the Governor of the Virgin Islands regarding compliance with existing policies and procedures for Governmental revenues. Based on the response, eight recommendations are considered resolved and one recommendation unresolved, which was not addressed in the response.





## Minerals Management Service

### Civil Penalty Cases Not Referred Appropriately

Since enactment of the Oil Pollution Act of 1990, only 18 of the Minerals Management Service's (MMS) 229 civil penalty cases against offshore oil and gas operators have been referred by MMS to OIG for review. These 18 referrals resulted in one criminal prosecution and two civil settlements by the Department of Justice. The civil penalty cases not referred included violations such as a classified building not having a gas detection system installed and safety devices being removed from or bypassed on oil well platforms. Because many suspected violations were not referred, criminal enforcement authority has not been used effectively as a deterrent to violators, and potential criminal violations have not been evaluated for prosecutorial merit.

OIG recommended that the Director of MMS and the Assistant Inspector General for Investigations (AIGI) establish more specific guidelines to determine cases meriting criminal investigation and to provide training to personnel involved in the criminal referral process. OIG also recommended that the AIGI provide more timely notification of the disposition of the cases referred. MMS and the AIGI agreed with the report's three recommendations, which are considered resolved.

### System for Tracking Allowance Reports on Oil Production Needs Improvement

In a followup audit of recommendations contained in an August 1994 report on MMS's oil and gas transportation allowances and gas processing allowances, OIG found that of the three recommendations in the report, two recommendations which pertained to Federal and Indian gas leases were no longer valid because the valuation regulations had **been** revised subsequent to the report. OIG also found that royalty payors had deducted the appropriate amounts of oil and gas transportation and processing allowances from royalties due. MMS was not maintaining an accurate filing system, however, for tracking allowance reports for oil production on Indian leases. Without this system, it is more difficult for MMS to provide information from allowance reports to Indian tribes.

The report did not contain any recommendations. MMS agreed with the conclusions in the report and prepared a document for filing, tracking, and distributing data and forms under the new regulations presented at a January 2000 State and Tribal Royalty Audit Committee meeting. The Committee accepted the strategy as presented.

### **Progress Made in Small Refiners Program, But Improvements Needed**

MMS had made progress in correcting deficiencies in the Small Refiners Program that were identified in a formal study conducted by MMS, state government, and industry officials. MMS assists participants in the Program by selling a portion of the Federal Government's royalty oil to ensure that they have a constant supply. During 1999, 5 of the 50 small refining companies operating in the United States participated in the Program. MMS had improved the process for determining the value of royalty oil and was redesigning the Program to ensure that refiners paid royalties for oil volumes received. MMS has not, however, recovered Program administration costs of about \$1.9 million since fiscal year 1997. MMS also has not addressed the anticipated increase in demand for oil from the refiners, nor has it conducted royalty oil sales on a frequent or regular basis. These weaknesses occurred because MMS's crude oil market analysis did not include potential oil available to small refiners under the 20 percent set-aside provision in offshore leases, and Program officials, in attempting to reduce the financial impact on refiners, recovered only a portion of the administrative costs.

MMS agreed with the recommendation to conduct oil sales on a regular and more frequent basis, but it did not agree with the recommendations to consider all sources of oil available to the small refiners or to recover the full cost of administering the Program. According to MMS, the 20 percent set-aside provision was not relevant to the process, and administrative costs associated only with active leases should be recovered. One recommendation is considered resolved and two recommendations unresolved.

### **Deficiencies in Financial Data Cited**

MMS could not prepare financial statements for fiscal year 1998 because MMS's Financial Management Branch did not have accurate or complete financial data. Also, funds in the DOI-established Interior Franchise Fund, a portion of which was operated by MMS, were commingled with other MMS nonappropriated funds. According to Office of Management and Budget guidance, agencies are to have internal controls that provide reasonable assurance that accounting transactions are properly recorded, processed, and summarized to permit financial statements to be prepared in accordance with Federal accounting standards. MMS personnel, however, did not follow established internal controls, such as performing account reconciliations and providing management oversight of the financial management accounting processes. MMS did not establish adequate internal controls to ensure that transactions were properly classified during the conversion to the new standard general ledger, nor did it have sufficient internal control procedures to ensure proper accounting of the Interior Franchise Fund.

OIG made three recommendations relating to implementing adequate internal control procedures, developing a cost accounting system to accumulate separately all Fund expenses and revenues, and applying the accrual accounting method of transaction reporting to the Fund so that it is in accordance with generally accepted accounting standards. MMS concurred with the report's recommendations, which are considered resolved.

## **Federal Funds Diverted**

**F**or over 2 years, former MMS accountant Robin Bland embezzled nearly \$400,000 by causing the U S Treasury to make electronic transfers to both her bank accounts and those of her associates. Bland created fictitious vendors that purportedly performed services and then authorized payment for the projects. The OIG investigation identified 46 such transactions ranging from approximately \$2,000 to \$39,000. Bland used the money to purchase cars, jewelry, furniture, and vacations and to pay bills. In February 2000, Bland pled guilty in the U.S. District Court for the Eastern District of Virginia. As part of her plea agreement, she voluntarily repaid \$266,000. Bland admitted that she misused her official position as an accountant and certifying officer. The embezzlement occurred because checks and balances designed to separate procurement functions between the other employees were not followed. Bland was able to embezzle unspent appropriated funds that were being returned to the U.S. Treasury after 5 years because DO1 did not routinely review the status of such funds after the closeout of each fiscal year. This investigation was conducted by OIG's Office of Investigations and its Office of Audits. Sentencing is pending.

## **Oil Companies Settle Underpaid Royalty Claims for \$121 Million**

**I**n two recent settlements, the U.S. Government was reimbursed a total of \$121 million by two major oil companies for underpaid royalties. In the first settlement, Chevron, USA, Inc., agreed to pay \$95 million to the Government in the largest underpayment of oil royalties settlement to date. Under the False Claims Act, the Government alleged that for 11 years, beginning in 1988, Chevron systematically underreported the value of oil that it extracted from Federal and Indian lands. As a result, Chevron underpaid royalties due the Federal Government.

In the second settlement, Conoco, Inc., agreed to pay \$26 million to resolve claims that it, too, had underreported the value of oil that it extracted from Federal and Indian lands for 9 years, beginning in 1988. The investigations of and the subsequent settlements with the oil companies were jointly handled by the Office of the U.S. Attorney for the Eastern District of Texas and OIG. Investigations of additional companies are ongoing.

## **Coal Companies Settle Underpaid Royalties Claim for \$11 Million**

**I**n October 1999, Peabody Holding, Inc., one of its subsidiaries, the Powder River Coal Company, and two former affiliate companies, the North Antelope Coal Company and the Rochelle Coal Company, paid \$11 million to resolve claims under the False Claims Act that they underpaid coal royalties due MMS.

The investigation resulted from an MMS audit that discovered a structured sale of coal among the companies. The investigation found that under coal supply agreements, Peabody Holding, Inc., and the Powder River Coal Company subsidiary used the structured coal sales transactions between the affiliated companies to sell, buy back, and then resell Rochelle's original coal production. The coal was first sold by North Antelope to a power company before being resold by the power company to Rochelle before delivery to Rochelle customers. The coal had been produced from Federal leases in Wyoming and was subject to payment of royalties to MMS based on the sales value received. Royalty payments to MMS did not include, as a value basis for royalty determination, the additional consideration, or gross proceeds, received from the subsequent coal sales made to third-party customers.



## Multi-Office

### Underpayment of \$43.02 Million in Royalties Possible

Royalties for properties participating in the Stripper Oil Well Property Royalty Rate Reduction Program may have been underpaid by as much as \$43.02 million. Of the 20 properties reviewed by OIG and by state auditors from California, New Mexico, and Oklahoma, 9 properties had inaccurate rates and 8 properties had unsupported rates. Federal regulations require operators to accurately disclose all operations conducted on each well monthly. OIG found, however, that the form prepared by the operators and used to support reduced royalty rate determinations showed inaccurate production days or production days that could not be supported by operator documentation.

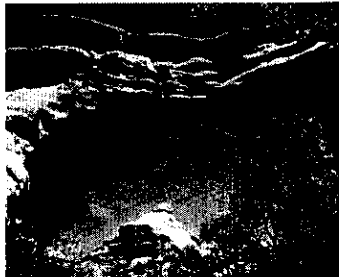
Recommendation was made that the Bureau of Land Management (BLM) and MMS develop a plan to ensure that operators of the largest **benefitting** properties are audited and establish a policy for operators that do not have sufficient records to support their reduced royalty rates. OIG also recommended that the two bureaus develop policies and procedures to address certain issues when reviewing or preparing Program notifications and implement a procedure for review of supporting documentation for future Program notifications submitted by operators. Both BLM and MMS concurred with the report's four recommendations, which are considered resolved.

### Computer Hacker Pleads Guilty

**I**kenna Iffih, a college student, was found to have used his home computer to illegally gain access to a number of Federal computer systems, including those of DOI, the National Air and Space Administration, and DOD.

Iffih intercepted log-in names and passwords, causing significant damage and delays to electronic communications. Iffih also defaced Web pages with hacker graphics.

In February 2000, he pled guilty in the U.S. District Court for the District of Massachusetts to illegally intercepting electronic communications and to maliciously injuring communication lines, connections with computers, and communications stations or systems. Sentencing is pending.



## **National Park Service**

### **False Medical Claims Filed**

**R**aymond Seddon, a former U.S. Park Police officer, submitted false information to health care providers, identifying his girlfriend as his wife, in order to obtain medical treatment paid for under his Federal Employees Health Benefits Plan. In January 2000, a Federal judge in the U.S. District Court for the District of Columbia ordered Seddon to pay civil damages of more than \$32,000 and a penalty of \$5,000 for filing the false claims.



## **Office of Surface Mining Reclamation and Enforcement**

### **General Controls Over Automated Information Systems Inadequate**

**T**he Office of Surface Mining Reclamation and Enforcement's (OSM) automated information systems are susceptible to risk for unauthorized access and tampering with OSM data, for theft or destruction of OSM software and sensitive information, and for the loss of critical OSM systems and functions in the event of a disaster or a system failure. Although Federal regulations require Federal agencies to establish and implement computer security and management internal controls to improve the protection of information in the agencies' computer systems, OSM's general controls were inadequate.

For example, OSM did not have an automated information systems security program that identified and addressed all risks affecting sensitive and financial data. It did not classify its automated information systems resources to determine the level of security that should be provided.

Furthermore, officials were not held accountable for failure to implement general controls to protect sensitive data or for ensuring that such policies and procedures were followed.

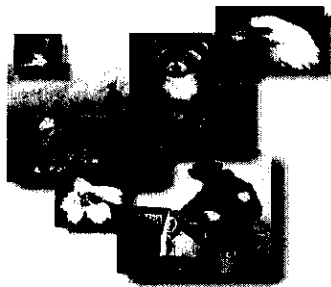
OIG made 38 recommendations for OSM to improve its general controls over its automated information systems, including a draft publication to ensure that OSM's automated information systems were adequately safeguarded. OSM concurred with all of the recommendations, of which nine are considered resolved. Additional information for the remaining 29 recommendations has been requested.

### **Improvements in Complying With Indonesia Agreement Noted**

OSM was spending funds in accordance with the requirements of a February 1995 **\$3.2 million reimbursable** agreement with the Bureau of Environment and Technology of the Ministry of Mines and Energy, Republic of Indonesia. The agreement pertained to a project in which OSM provided technical assistance to the Republic in an effort to control environmental effects caused by mining activities in Indonesia. The project was funded by a \$260.5 million loan to the Republic from the International Bank for Reconstruction and Development. In a December 1996 audit report, OIG had found that OSM could not support its calculation of administrative overhead costs, that the amounts in its billing statement were not in agreement with the amounts reported in the quarterly report to the Republic, and that coordination between the Project Director and other program staff in OSM needed to be improved. The current review found that OSM was making improvements in complying with the requirements of the agreement, in that it had provided guidance on reporting project costs, on calculating administrative overhead, and on preparing and reviewing quarterly reports.

Since OSM had taken actions to correct the deficiencies cited in our December 1996 report, no new recommendations were made.





## U.S. Fish and Wildlife Service

### Deferred Maintenance Projects May Not Be Addressed

Funding for the U.S. Fish and Wildlife Service's (FWS) deferred maintenance projects was not spent solely on FWS's highest priority deferred maintenance projects. FWS's deferred maintenance projects include repairs of buildings, roads, dikes, and water control structures that support wildlife refugees and fish hatcheries. Of the \$93.2 million available in fiscal years 1996-1998 for deferred maintenance, \$4.8 million was spent on nonmaintenance expenses such as equipment replacements, administrative functions, and routine maintenance work. FWS also spent deferred maintenance funds on expenses unrelated to the priority of the deferred maintenance projects, contrary to FWS policy. For example, FWS spent fiscal year 1998 deferred maintenance funds of \$9.6 million on regional administrative and engineering support, small maintenance project set-asides, and contingencies such as cost overruns because it had not allocated deferred maintenance funding on the basis of project priority and had not ensured that deferred maintenance funding was used for its intended purpose.

FWS also needed to improve the reliability of its deferred maintenance data. The deferred maintenance data prepared for FWS's 1998 financial statements were not reliable because FWS failed to survey all its assets to determine its deferred maintenance needs, had not fully documented its estimated deferred maintenance costs, and had not established adequate controls over deferred maintenance data.

To correct these deficiencies, OIG recommended that FWS ensure that deferred maintenance funds are allocated to field offices on the basis of priority and that FWS implement controls over the expenditure of deferred maintenance funding and controls over deferred maintenance data. FWS agreed to implement five of six recommendations but did not concur with the recommendation to discontinue the allocation of funds to small maintenance projects regardless of project priority. This recommendation is unresolved.

### Fees Collected and Used Improperly

OIG's review of 46 refuges operated by FWS revealed that 5 refuges charged unauthorized fees for the mitigation of damages associated with oil and gas exploration and then arranged for the fees to be retained for refuge use. At the 46 FWS refuges visited or contacted, FWS set fees for the use of refuge resources that provided a reasonable return to the Government.

However, five refuges in Louisiana and Texas assessed fees of more than \$32.8 million during fiscal years 1990-1998, depositing only \$26 million into U.S. Treasury accounts, as required by law. At the five refuges, FWS directed exploration companies to deposit fees of \$1.5 million into accounts maintained by the Fish and Wildlife Foundation, to remit fees of \$5.1 million into the refuges' contributed funds accounts, and to pay fees of about \$200,000 to vendors and grantees. The refuges used the fees for expenses such as employee salaries, marine-related equipment and repairs, computers, research grants, travel, fuel, a vehicle, and lumber.



*A 58-foot boat (forefront) obtained from the U.S. Customs Service and repaired and maintained with mitigation fees. (Office of Inspector General photograph)*

FWS officials said that they considered the assessment of such fees to be a "standard industry practice" and the receipts to be donations, gifts, or the payment of claims. OIG did not consider the receipts to be donations or gifts because they were not "conveyed gratuitously without consideration." Neither were they payments of claims, because the amount of the damages had not been determined.

In addition, OIG questioned FWS's retention of about \$21.3 million from fiscal years 1990-1998 for the costs of administering economic uses on the refuges because FWS had not determined the amount of its administrative expenses in accordance with the provisions of the Refuge Revenue Sharing Act.

FWS did not agree to take sufficient actions necessary to implement the report's six recommendations, which were referred to the Assistant Secretary for Policy, Management and Budget for resolution.



## U.S. Geological Survey

### Superfund Money May Not Be Recovered

Having audited the U.S. Geological Survey's (USGS) expenditures of \$5.5 million of reimbursable expenditures of Environmental Protection Agency (EPA) Superfund money, OIG questioned costs of \$2.7 million, which were classified as cost exceptions (\$925,000) and unsupported costs (\$1.8 million). Without adequate accounting for the expenditure of Superfund money, EPA may not be able to recover these costs from parties responsible for the release of hazardous substances into the environment. USGS did not maintain a system of detailed and accurate records of reimbursable expenditures incurred on Superfund projects for fiscal years 1994-1997. USGS had, however, taken sufficient actions to resolve all costs questioned in the audits of Superfund money for fiscal years 1987-1993.

USGS concurred with the report's eight recommendations, which are considered resolved.

## APPENDIX 1

### SUMMARY OF AUDIT ACTIVITIES FROM OCTOBER 1, 1999, THROUGH MARCH 31, 2000

#### AUDITS PERFORMED BY:

	OIG STAFF	OTHER FEDERAL AUDITORS (With Review and Processing by OIG Staff)	NON-FEDERAL AUDITORS (With Review and Processing by OIG Staff)	
	Internal and Contract Audits	Contract and Grant Audits	Single Audits	TOTAL

#### REPORTS ISSUED TO:

<b>Department/Office of the Secretary</b>	2	0	3	5
<b>Fish and Wildlife and Parks</b>	5	1	23	29
<b>Indian Affairs</b>	0	1	91	92
<b>Insular Areas</b>	4	0	21	25
<b>Land and Minerals Management</b>	6	1	10	17
<b>Water and Science</b>	6	2	11	19
<b>Subtotal</b>	23	5	159	187

#### INDIRECT COST PROPOSALS NEGOTIATED FOR:

<b>Indian Tribes and Organizations</b>	107	0	0	107
<b>Insular Areas</b>	2	0	0	2
<b>State Agencies</b>	35	0	0	35
<b>Subtotal</b>	144	0	0	144
<b>TOTAL</b>	167	5	159	331

## APPENDIX 2

### REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED MARCH 31, 2000

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended March 31, 2000. It provides report number, title, issue date, and monetary amounts identified in each report (\*funds to be put to better use, \*\*questioned costs, \*\*\*unsupported costs [unsupported costs are included in questioned costs], and \*\*\*\*lost or potential additional revenues).

#### INTERNAL AUDITS

##### BUREAU OF RECLAMATION

00-I-270 FOLLOWUP OF  
RECOMMENDATIONS  
CONCERNING REPAYMENT  
OF MUNICIPAL AND  
INDUSTRIAL WATER  
SUPPLY INVESTMENT  
COSTS, BUREAU OF  
RECLAMATION (3/31/00)  
\*\*\*\*\$2,479,000

00-I-280 JASPER LAND  
EXCHANGE, BUREAU OF  
RECLAMATION (3/3 1100)

00-I-281 PROPOSAL TO  
MODIFY THE MUNICIPAL  
AND INDUSTRIAL WATER  
CONTRACTORS' CAPITAL  
AND OPERATION AND  
MAINTENANCE DEFICIT  
OBLIGATIONS ON THE  
CENTRAL VALLEY  
PROJECT, BUREAU OF  
RECLAMATION (3/31/00)  
\*\$168,000,000

00-I-282 LAND  
ACQUISITION ACTMTIES,  
BUREAU OF  
RECLAMATION  
(3/31/00)

#### INSULAR AREAS

##### Guam

00-I-172 U.S. DEPARTMENT  
OF DEFENSE CONTRACT  
FUNDS, DEPARTMENT OF  
EDUCATION, GOVERNMENT  
OF GUAM (1/10/00)  
\*\$4,290,167 & \*\*\$5,431,734

##### U.S. Virgin Islands

00-I-166 INTERNAL  
CONTROLS OVER CASHIER  
OPERATIONS,  
GOVERNMENT OF  
THE VIRGIN ISLANDS  
(1/3/00)

00-I-216 ADMINISTRATION  
OF FEDERAL GRANTS,  
UNIVERSITY OF THE VIRGIN  
ISLANDS (2/16/00)  
\*\$2,597,000 & \*\*\$99,000

00-I-274 VERIFICATION OF  
WATCH QUOTA DATA FOR  
CALENDAR YEAR  
2000 SUBMITTED BY FIRMS  
LOCATED IN THE U.S.  
VIRGIN ISLANDS (3/9/00)

#### MINERALS MANAGEMENT SERVICE

00-I-243 CRIMINAL  
REFERRAL PROCESS,  
OFFSHORE  
CIVIL/CRIMINAL  
PENALTIES PROGRAM,  
MINERALS MANAGEMENT  
SERVICE (2/29/00)

00-I-279 SMALL REFINERS  
PROGRAM, MINERALS  
MANAGEMENT SERVICE  
(3/27/00) \*\*\*\*\$1,900,000

00-I-290 OIL AND GAS  
TRANSPORTATION  
ALLOWANCES  
AND GAS PROCESSING  
ALLOWANCES, MINERALS  
MANAGEMENT SERVICE  
(3/27/00)

00-I-133 INTERNAL  
CONTROLS OVER THE  
ACCOUNTING SYSTEM,  
FINANCIAL MANAGEMENT  
BRANCH, MINERALS  
MANAGEMENT SERVICE  
(3/31/00)

## **MULTI-OFFICE**

00-I-300 SUPPORTING DOCUMENTATION FOR OPERATORS PARTICIPATING IN THE STRIPPER OIL WELL PROPERTY ROYALTY RATE REDUCTION PROGRAM, BUREAU OF LAND MANAGEMENT AND MINERALS MANAGEMENT SERVICE (3127100)  
\*\*\*\*\$43,200,000

## **NATIONAL PARK SERVICE**

00-I-25 MANAGEMENT ISSUES IDENTIFIED DURING THE AUDIT OF NATIONAL PARK SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (10/15/99)

## **OFFICE OF THE SECRETARY**

00-I-168 AGREED-UPON PROCEDURES ON EMPLOYEE WITHHOLDINGS/ EMPLOYER CONTRIBUTIONS REPORTED FOR RETIREMENT AND HEALTH AND LIFE INSURANCE BENEFITS AND ON THE SUPPLEMENTAL SEMIANNUAL HEADCOUNT REPORT SUBMITTED TO THE OFFICE OF PERSONNEL MANAGEMENT (12/29/99)

## **OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT**

00-I-138 GENERAL AND APPLICATION CONTROLS OVER AUTOMATED INFORMATION SYSTEMS, OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT (12/21/99)

00-I-191 OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT FINANCIAL CONTROLS OVER THE TECHNICAL ASSISTANCE AGREEMENT WITH THE REPUBLIC OF INDONESIA (1/31/00)

## **U.S. FISH AND WILDLIFE SERVICE**

00-I-50 MISCELLANEOUS RECEIPTS, U.S. FISH AND WILDLIFE SERVICE (11/9/99) \*\$6,800,000

00-I-112 U.S. FISH AND WILDLIFE SERVICE ACTIONS REGARDING THE BALCONES CANYON LAND PRESERVE (12/13/99)

00-I-226 DEFERRED MAINTENANCE, U.S. FISH AND WILDLIFE SERVICE (3/10/00)

## **U.S. GEOLOGICAL SURVEY**

00-I-171 ACCOUNTING FOR REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY FOR FISCAL YEARS 1994 THROUGH 1997, WATER RESOURCES DIVISION, U.S. GEOLOGICAL SURVEY (1/18/00) \*\*\$2,718,981 & \*\*\*\$1,793,842

## **CONTRACT AND GRANT AUDITS**

## **BUREAU OF INDIAN AFFAIRS**

00-E-267 LOWER BRULE SIOUX TRIBE, COSTS INCURRED UNDER BUREAU OF INDIAN AFFAIRS CONTRACT NO. A002506614 FOR THE PERIOD ENDED MAY 1999 (319100)

## **BUREAU OF LAND MANAGEMENT**

00-E-223 IBM GLOBAL GOVERNMENT INDUSTRY FEDERAL INTEGRATION ORGANIZATION, COSTS INCURRED UNDER BUREAU OF LAND MANAGEMENT FOR CALENDAR YEAR 1996 (2/1 1100)



## BUREAU OF RECLAMATION

00-E-266 WEEKLY BROTHERS CONSTRUCTION, INC., CLAIM FOR EQUITABLE ADJUSTMENT SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1425-98-CC-10-07680 (3/8/00)

00-E-299 OHM REMEDIATION, INC. (FORMERLY RUST REMEDIAL SERVICES, INC.), COSTS BILLED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1425-3-CC-30-10340 (3124100)

00-E-316 RODRIGUEZ GENERAL CONTRACTORS, COSTS CLAIMED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1425-5-CC-32-2610 (3/24/00) \*\$486,479

## NATIONAL PARK SERVICE

00-E-289 JCM CONTROL SYSTEMS, INC., COSTS BILLED FROM JANUARY 1, 1997, THROUGH JULY 16, 1999, UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (3124100) \*\*\$83,125

## U.S. FISH AND WILDLIFE SERVICE

00-E-246 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS AND PAYMENTS AWARDED TO VERMONT AGENCY OF NATURAL RESOURCES, DEPARTMENT OF FISH AND WILDLIFE, FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (2125100)

## SINGLE AUDITS

### BUREAU OF INDIAN AFFAIRS

00-A-5 CROW CREEK SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/8/99)

00-A-6 YOMBA SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (10/8/99)

00-A-27 CATHOLIC COMMUNITY SERVICES OF SOUTHERN ARIZONA, INC., FISCAL YEAR ENDED JUNE 30, 1997 (10/22/99)

00-A-28 SOKAOGON CHIPPEWA COMMUNITY, MOLE LAKE BAND, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/22/99)

00-A-29 OGLALA SIOUX PARKS AND RECREATION AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1998 (10122199)

00-A-30 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/22/99)

00-A-33 HOONAH INDIAN ASSOCIATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/15/99)

00-A-34 WOUNDED KNEE DISTRICT SCHOOL, FISCAL YEAR ENDED JUNE 30, 1997 (11115199)

00-A-36 SAN JUAN PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1997 (11/15/99)

00-A-37 BIG PINE PAIUTE TRIBE OF THE OWENS VALLEY, FISCAL YEAR ENDED DECEMBER 31, 1995 (10/22/99)

00-A-38 BIG PINE PAIUTE TRIBE OF THE OWENS VALLEY, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/22/99)

00-A-39 BEAR RIVER BAND OF THE ROHNERVILLE RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11119199)

00-A-40 BEAR RIVER BAND OF THE ROHNERVILLE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/19/99)

00-A-66 NORMAN  
INDEPENDENT SCHOOL  
DISTRICT NO. 29, FISCAL  
YEAR ENDED JUNE 30, 1998  
(1115199)

00-A-70 SITKA TRIBE OF  
ALASKA, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(11118199)

00-A-71 FORT MOJAVE  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(11/5/99) \*\*\$5,086

00-A-72 BUENA VISTA  
RANCHERIA BAND OF  
ME-WUK INDIANS, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(11/5/99)

00-A-73 MAKAH TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED  
SEPTEMBER 30, 1998  
(11/19/99)

00-A-74 MORONGO BAND  
OF MISSION  
INDIANS, FISCAL YEAR  
ENDED JUNE 30, 1996  
(11119199)

00-A-75 NATIVE VILLAGE  
OF MEKORYUK IRA  
COUNCIL, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(11/19/99) \*\*\$27,885

00-A-76 BIG PINE  
PAIUTE TRIBE OF THE  
OWENS VALLEY, FISCAL  
YEAR ENDED  
DECEMBER 31, 1997  
(11/19/99)

00-A-77 PUEBLO DE SAN  
ILDEFONSO, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(1211199)

00-A-78 PUEBLO DE SAN  
ILDEFONSO, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(12/1/99)

00-A-79 CEDARVILLE  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(11/5/99)

00-A-80 CEDARVILLE  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(11/5/99)

00-A-81 MANIILAQ  
ASSOCIATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(11/5/99) \*\*\$11,728

00-A-93 HAVASUPAI  
TRIBE, FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(11/16/99) \*\*\$503,428

00-A-98 D-Q UNIVERSITY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (11119199)

00-A-102 WHITE EARTH  
RESERVATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(11/19/99)

00-A-103  
SHOSHONE-BANNOCK  
SCHOOL, FISCAL YEAR  
ENDED JUNE 30, 1997  
(1217199)

00-A-104 SANTO DOMINGO  
TRIBE, FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(11/22/99)

00-A-105 OGLALA LAKOTA  
COLLEGE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1998  
(12/7/99)

00-A-106 TONKAWA TRIBE  
OF OKLAHOMA, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(12/7/99)

00-A-107 WINGATE HIGH  
SCHOOL BOARD OF  
EDUCATION, FISCAL YEAR  
ENDED JUNE 30, 1997  
(12/7/99) \*\*\$32,155

00-A-108 HOPLAND BAND  
OF POMO INDIANS, FISCAL  
YEAR ENDED  
DECEMBER 31, 1997  
(11122199) \*\*\$66,000

00-A-109 SEMINOLE  
NATION OF OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(12/7/99)

00-A-121 1854 AUTHORITY,  
FISCAL YEAR ENDED  
DECEMBER 31, 1997  
(1212199)

00-A-122 MNI SOSE  
INTERTRIBAL WATER  
RIGHTS COALITION, INC.,  
FISCAL YEAR ENDED  
DECEMBER 31, 1997  
(1212199)

00-A-124 DUCKWATER  
SHOSHONE TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1997  
(12/2/99)

00-A-127 SANTO  
DOMINGO TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(12/7/99) \*\*\$25,000

00-A-128 MICCOSUKEE  
CORPORATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(12/2/99)

00-A-129 LEECHLAKE  
RESERVATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(12/2/99)

00-A-130 SECOND MESA  
DAY SCHOOL, FISCAL  
YEAR ENDED JUNE 30, 1998  
(1/5/00)

00-A-131 AHMIUM  
EDUCATION, INC., FISCAL  
YEAR ENDED JUNE 30, 1998  
(1/5/00)

00-A-132 ROCK POINT  
SCHOOL, INC., FISCAL  
YEAR ENDED JUNE 30, 1998  
(1/5/00)

00-A-133 SUQUAMISH  
TRIBE, FISCAL YEAR  
ENDED DECEMBER 31, 1998  
(1/5/00)

00-A-134 LOCAL INDIAN  
EDUCATION, INC., FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997 (1/5/00)

00-A-135 ELY SHOSHONE  
TRIBE, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(1/5/00)

00-A-136 KOOTENAI TRIBE  
OF IDAHO, FISCAL YEAR  
ENDED  
SEPTEMBER 30, 1997  
(1/5/00)

00-A-137 NORTHWEST  
INTERTRIBAL COURT  
SYSTEM, FISCAL YEAR  
ENDED  
SEPTEMBER 30, 1998  
(1/5/00) \*\*\$116,161

00-A-155 POTTER VALLEY  
LITTLE LAKE POMO TRIBE,  
4 FISCAL YEARS ENDED  
DECEMBER 31, 1996  
(1/5/00) \*\*\$9,623

00-A-159 COLORADO RIVER  
INDIAN TRIBES, FISCAL  
YEAR ENDED DECEMBER  
31, 1997 (12/17/99)

00-A-161 GOGEBIC  
COUNTY, MICHIGAN,  
FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(12/17/99)

00-A-162 PIERRE INDIAN  
LEARNING CENTER, FISCAL  
YEAR ENDED  
JUNE 30, 1997 (12/17/99)

00-A-163 LAGUNA PUEBLO  
DEPARTMENT OF  
EDUCATION, FISCAL YEAR  
ENDED JUNE 30, 1997  
(12/17/99) "\$691,297

00-A-164 YSLETA DEL SUR  
PUEBLO, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(12/17/99)

00-A-165 SKAGIT SYSTEM  
COOPERATIVE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1998  
(12/17/99)

00-A-179 WASHOE TRIBE  
OF NEVADA AND  
CALIFORNIA, FISCAL YEAR  
ENDED  
DECEMBER 31, 1997 (1/7/00)

00-A-180 EASTERN BAND  
OF CHEROKEE INDIANS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(1/7/00)

00-A-185 LOWER BRULE  
SIOUX TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(1/13/00)

00-A-187 THREE  
AFFILIATED TRIBES,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(1/14/00) \*\*\$123,570

00-A-200 ABSENTEE  
SHAWNEE TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 31, 1998  
(1/28/00)

00-A-201 MNI SOSE  
INTERTRIBAL WATER  
RIGHTS COALITION, INC.,  
FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(1/28/00)

00-A-202 MANILAQ  
ASSOCIATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(1/28/00)

00-A-204 MOHEGAN TRIBE  
OF INDIANS OF  
CONNECTICUT, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(1/28/00)

00-A-205 NATIVE VILLAGE  
OF TANANA, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(1/28/00)

00-A-206 DIBE YAZHI  
HABITAT, INC.,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (1/28/00)

00-A-207 LOCAL INDIAN  
EDUCATION, INC., FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(1/28/00)

00-A-212 SHONTO  
GOVERNING BOARD OF  
EDUCATION, INC., FISCAL  
YEAR ENDED JUNE 30, 1998  
(1/28/00)

00-A-227 QUILEUTE  
TRIBAL SCHOOL, FISCAL  
YEAR ENDED JUNE 30, 1998  
(2/11/00) \*\*\$10,684

00-A-228 QUILEUTE  
TRIBAL COUNCIL,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(2/11/00)

00-A-229 QUILEUTE  
TRIBAL COUNCIL,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(211 1/00)

00-A-230 FORT  
INDEPENDENCE INDIAN  
COMMUNITY OF PAIUTE  
INDIANS, FORT  
INDEPENDENCE  
RESERVATION, FISCAL  
YEAR ENDED  
DECEMBER 31, 1998  
(2/11/00)

00-A-231 TULE RIVER  
TRIBAL COUNCIL, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(211 1/00)

00-A-232 ASSINIBOINE &  
SIOUX TRIBES, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(2/1 1100)

00-A-233 BURNS PAIUTE  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1997  
(2/11/00)

00-A-234 BURNS PAIUTE  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1998 (2/11/00)

00-A-235 FALLON  
PAIUTE-SHOSHONE TRIBE,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 1997  
(2/1 1100)

00-A-236 PUEBLO OF SAN  
FELIPE, FISCAL YEAR  
ENDED DECEMBER 3 1, 1997  
(211 1/00)

00-A-238 CHOCTAW  
NATION OF OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(2/1 1100)

00-A-239 NATIONAL IRON  
WORKERS TRAINING  
PROGRAM FOR AMERICAN  
INDIANS, INC., FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(2/11/00)

00-A-240 SAULT STE.  
MARIE TRIBE OF CHIPPEWA  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 3 1, 1998  
(2/11/00)

00-A-252 SAC AND FOX  
NATION OF OKLAHOMA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1997  
(2/25/00)

00-A-254 FOND DU LAC  
RESERVATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(2/25/00)

00-A-304 AK-CHIN  
INDIAN COMMUNITY,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 1998  
(3123100)

00-A-305 SICANGU OYATE  
HO, INC., FISCAL YEAR  
ENDED JUNE 30, 1998  
(3123100)

00-A-306 SCOTTS VALLEY  
BAND OF POMO INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 1998  
(3123100)

00-A-312 YERINGTON  
PAIUTE TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1998  
(3124100)

00-A-313 MINNESOTA  
CHIPPEWA TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(3/24/00)

00-A-314 COPPER RIVER  
NATIVE ASSOCIATION,  
INC., FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(3/24/00)

00-A-315 FLANDREAU  
SANTEE SIOUX TRIBE,  
FISCAL YEAR ENDED  
DECEMBER 31, 1997  
(3/24/00)

BUREAU OF LAND  
MANAGEMENT

00-A-7 PLAQUEMINES  
PARISH GOVERNMENT,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 1997  
(10/8/99)

00-A-31 UNIVERSITY OF  
MINNESOTA, FISCAL YEAR  
ENDED JUNE 30, 1998  
(10122199)

00-A-32 DAWSON  
COUNTY, MONTANA,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (10/22/99)

00-A-63 TILLAMOOK  
COUNTY, OREGON, FISCAL  
YEAR ENDED JUNE 30, 1997  
(1115199)

00-A-83 SOUTH FLORIDA  
WATER MANAGEMENT  
DISTRICT, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(1115199)

00-A-84 CLACKAMAS  
COUNTY, OREGON, FISCAL  
YEAR ENDED JUNE 30, 1997  
(11/5/99)

00-A-85 GLACIER  
COUNTY, MONTANA,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (1115199)

00-A-100 CUSTER  
COUNTY, MONTANA,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (11/19/99)

00-A-203 SOUTH FLORIDA  
WATER MANAGEMENT  
DISTRICT, FISCAL YEAR  
ENDED SEPTEMBER 30,  
1998 (1/28/00)

## **BUREAU OF RECLAMATION**

00-A-82 CALIFORNIA  
ASSOCIATION OF  
RESOURCE  
CONSERVATION DISTRICTS  
AND CALIFORNIA  
RESOURCE CONSERVATION  
FUND, FISCAL YEAR ENDED  
DECEMBER 31, 1997  
(11/5/99)

00-A-123 WEST  
RIVER/LYMAN-JONES  
RURAL WATER SYSTEMS,  
INC., FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(1212199)

00-A-126 MAXWELL  
IRRIGATION DISTRICT,  
FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(12/2/99)

00-A-156 BELLE FOURCHE  
IRRIGATION DISTRICT,  
FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(12/17/99)

00-A-250 PROVIDENT  
IRRIGATION DISTRICT,  
FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(2/25/00)

00-A-302 EL PASO WATER  
UTILITIES, FISCAL YEAR  
ENDED FEBRUARY 28, 1998  
(3/23/00)

## **INSULAR AREAS**

### **American Samoa**

00-A-265 AMERICAN  
SAMOA GOVERNMENT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(3/6/00) \*\*\$30,528

### **Commonwealth of the Northern Mariana Islands**

00-A-176  
COMMONWEALTH  
OF THE NORTHERN  
MARIANA ISLANDS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(1/6/00) \*\*\$364,109

00-A-331  
COMMONWEALTH  
PORTS AUTHORITY,  
FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1999  
(3/30/00)

### **Federated States of Micronesia**

00-A-117 COLLEGE OF  
MICRONESIA LAND GRANT  
PROGRAM, FISCAL YEAR  
ENDED SEPTEMBER 30,  
1998 (11129199)

00-A-139 FEDERATED  
STATES OF MICRONESIA  
NATIONAL GOVERNMENT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(12/10/99) "\$97,396

00-A-221 COLLEGE OF  
MICRONESIA, FEDERATED  
STATES OF MICRONESIA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(219100)

### **Yap**

00-A-97 YAP STATE  
PUBLIC SERVICE  
CORPORATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(11/19/99)

### **Guam**

00-A-9 GUAM  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(10114199)

00-A-23 GUAM ECONOMIC  
DEVELOPMENT  
AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(10119199)

00-A-41 GUAM  
INTERNATIONAL AIRPORT  
AUTHORITY, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(10125199)

00-A-47 GUAM  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1990  
(10127199)

00-A-51 GUAM  
TELEPHONE AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(1 1/2/99)

00-A-1 11 GUAM ECONOMIC  
DEVELOPMENT  
AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(1 1/19/99)

00-A-195 GOVERNMENT OF  
GUAM, FISCAL YEAR  
ENDED SEPTEMBER 30, 1998  
(1/25/00) \*\*\$2,305,544

00-A-198 GUAM MASS  
TRANSIT AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(1/28/00)

00-A-199 GUAM  
COMMUNITY COLLEGE  
FOUNDATION, FISCAL YEAR  
ENDED  
SEPTEMBER 30, 1997  
(1/28/00)

### **Republic of the Marshall Islands**

00-A-92 REPUBLIC OF  
THE MARSHALL ISLANDS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(11/15/99) \*\*\$576,631

### **Republic of Palau**

00-A-O REPUBLIC OF  
PALAU, FISCAL YEAR  
ENDED SEPTEMBER 30, 1998  
(1015199) \*\*\$424,084

00-A-8 PALAU NATIONAL  
COMMUNICATIONS  
CORPORATION, FISCAL  
YEAR ENDED  
DECEMBER 31, 1998 (10/8/99)

00-A-210 PALAU  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998 (2/2/00)

### **U.S. Virgin Islands**

00-A-90 GOVERNMENT OF  
THE VIRGIN ISLANDS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(1119199)

### **NATIONAL PARK SERVICE**

00-A-3 DURHAM, NORTH  
CAROLINA, FISCAL YEAR  
ENDED JUNE 30, 1997  
(10/8/99)

00-A-65 BARDSTOWN,  
KENTUCKY, FISCAL YEAR  
ENDED JUNE 30, 1998  
(1 1/5/99)

00-A-67 GRAND RAPIDS,  
MICHIGAN, FISCAL YEAR  
ENDED JUNE 30, 1998  
(1 1/5/99)

00-A-68 DECATUR,  
ALABAMA, FISCAL YEAR  
ENDED SEPTEMBER 30,  
1998 (11/5/99)

00-A-101 TERREBONNE  
PARISH CONSOLIDATED  
GOVERNMENT, FISCAL  
YEAR ENDED  
DECEMBER 31, 1998  
(11/19/99)

00-A-158 GEORGIA TRUST  
FOR HISTORIC  
PRESERVATION, INC.,  
FISCAL YEAR ENDED  
MARCH 31, 1998 (12117199)

00-A-160 SAINTE  
GENEVIEVE, MISSOURI,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(12/17/99)

00-A-177 CONNECTICUT  
HISTORICAL COMMISSION,  
2 FISCAL YEARS ENDED  
JUNE 30, 1994 (1/7/00)

00-A-178 CONNECTICUT  
HISTORICAL COMMISSION,  
2 FISCAL YEARS ENDED  
JUNE 30, 1996 (1/7/00)

00-A-186 ALLEGHENY  
RIDGE CORPORATION,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (1/13/00)

00-A-247 METROPOLITAN  
COUNCIL OF THE TWIN  
CITIES AREA, MINNESOTA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(2/25/00)

00-A-253 DELAWARE,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (2/25/00)

#### **OFFICE OF THE SECRETARY**

00-A-62 HAWAII, FISCAL  
YEAR ENDED JUNE 30, 1998  
(11/4/99) "\$32,167

00-A-64 GEORGE  
WASHINGTON  
UNIVERSITY,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (1 1/5/99)

00-A-99 PENNSYLVANIA  
STATE UNIVERSITY,  
FISCAL YEAR ENDED  
JUNE 30, 1998  
(1 1/19/99)\*\*\$2,303

#### **OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT**

00-A-87 SHERIDAN,  
WYOMING, FISCAL YEAR  
ENDED JUNE 30, 1998  
(1115199)

#### **U.S. FISH AND WILDLIFE SERVICE**

00-A-4 NEW MEXICO  
DEPARTMENT OF GAME  
AND FISH, FISCAL YEAR  
ENDED JUNE 30, 1998  
(10/8/99)

00-A-60 MISSISSIPPI,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (1 1/4/99)

00-A-61 CALIFORNIA,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (1114199)

00-A-69 ORANGE COUNTY,  
CALIFORNIA, FISCAL YEAR  
ENDED  
JUNE 30, 1998 (1115199)

00-A-86 SOUTHERN  
ILLINOIS UNIVERSITY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (1 1/5/99)

00-A-88 NORTH DAKOTA,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (1 1/5/99)

00-A-89 OKLAHOMA  
STATE UNIVERSITY, FISCAL  
YEAR ENDED  
JUNE 30, 1998 (1 1/5/99)

00-A-125 AMERICAN  
FARMLAND TRUST, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(12/2/99)

00-A-237 ALASKA, FISCAL  
YEAR ENDED JUNE 30, 1998  
(2/1 1100)

00-A-251 ILLINOIS STATE  
UNIVERSITY, FISCAL YEAR  
ENDED JUNE 30, 1998  
(2/25/00)

00-A-303 TRUMAN STATE  
UNIVERSITY, FISCAL YEAR  
ENDED JUNE 30, 1998  
(3/23/00)

#### **U.S. GEOLOGICAL SURVEY**

00-A-2 ECOLOGICAL  
SOCIETY OF AMERICA,  
INCORPORATED, FISCAL  
YEAR ENDED JUNE 30, 1998  
(10/8/99)

00-A-35 CALIFORNIA  
INSTITUTE OF  
TECHNOLOGY, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(1 0/22/99)

00-A-157 MISSISSIPPI,  
ENTERPRISE FOR  
TECHNOLOGY, INC.,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(12/17/99)

00-A-248 WOODS HOLE  
OCEANOGRAPHIC  
INSTITUTION, FISCAL  
YEAR ENDED  
DECEMBER 31, 1998  
(2/25/00)

00-A-249 UNIVERSITY OF  
NEBRASKA, FISCAL YEAR  
ENDED JUNE 30, 1998  
(2/25/00)

## **INDIRECT COST PROPOSALS**

### **BUREAU OF INDIAN AFFAIRS**

00-P-10 ST. CROIX TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/12/99)

00-P-11 ST. CROIX TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/13/99)

00-P-12 ST. CROIX TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (10/14/99)

00-P-13 KIOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1997 (10114199) \*\$38,438

00-P-16 JAMESTOWN S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (10/15/99)

00-P-17 YUOK TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (10/15/99)

00-P-18 SHOALWATER BAY INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/15/99) \*\$195,784

00-P-19 SHOALWATER BAY INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (10115199) \*\$20,323

00-P-20 BURNS PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (10/15/99) \*\$13,705

00-P-21 BURNS PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (10/15/99) \*\$9,199

00-P-22 GUIDIVILLE INDIAN RANCHERIA, 15-MONTH PERIOD ENDED DECEMBER 31, 1998 (10/18/99)

00-P-42 TRINIDAD RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1999 (10125199)

00-P-43 UTE INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/26/99)

00-P-44 UTE INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/26/99)

00-P-45 YAVAPAI-PRESCOTT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (10126199)

00-P-46 YAVAPAI-PRESCOTT TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1999 (10/26/99)

00-P-54 TONKAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/29/99) \$31,635

00-P-55 TONKAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (11/1/99)

00-P-57 TONKAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (11/2/99)

00-P-58 TONKAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (11/3/99)

00-P-59 FAIRBANKS NATIVE ASSOCIATION, FISCAL YEAR ENDED JUNE 30, 1999 (1113199)

00-P-91 BOIS FORTE BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (11/12/99)

00-P-94 HOULTON BAND OF MALISEET INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (11/16/99) \*\$184,339

00-P-95 HOULTON BAND OF MALISEET INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (11/16/99) \*\$50,203

00-P-96 BIG PINE BAND OF PAIUTE/SHOSHONE INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/18/99) \*\$25,309



00-P-110 MECHOOPDA INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1999 (1/23/99)	00-P-150 OGLALA LAKOTA COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (12/14/99)	00-P-175 DELAWARE TRIBE OF WESTERN OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (1/5/00)
00-P-113 SOUTHERN UTE COMMUNITY ACTION PROGRAM, FISCAL YEAR ENDED DECEMBER 31, 1999 (1/25/99)	00-P-151 TURTLE MOUNTAIN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1998 (12/13/99)	00-P-182 MUSCOGEE CREEK NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (1/10/00)
00-P-114 SOUTHERN UTE COMMUNITY ACTION PROGRAM, INC., FISCAL YEAR ENDED DECEMBER 31, 2000 (1/26/99)	00-P-152 TURTLE MOUNTAIN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1999 (12/14/99)	00-P-183 MUSCOGEE CREEK NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (1/10/00)
00-P-115 ALL INDIAN PUEBLO COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1999 (1/25/99)	00-P-153 MODOC TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (12/13/99)	00-P-188 PUYALLUF TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/19/00)
00-P-116 ALL INDIAN PUEBLO COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 2000 (1/26/99)	00-P-154 MODOC TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (12/14/99)	00-P-189 CONFEDERATED TRIBES OF COOS, LOWER UMPQUA, AND SIUSLAW INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (1/19/00) *\$30,993
00-P-119 WYANDOTTE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (1/30/99)	00-P-167 STANDING ROCK SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (12/28/99)	00-P-190 CONFEDERATED TRIBES OF COOS, LOWER UMPQUA, AND SIUSLAW INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (1/19/00) \$31,239
00-P-120 WYANDOTTE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (12/11/99)	00-P-169 ALAMO NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1998 (12/29/99)	00-P-192 SAC AND FOX NATION OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1997 (1/20/00)
00-P-140 PONCA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (12/10/99)	00-P-170 RINCON BAND OF LUISENO MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (12/30/99)	00-P-193 SAC AND FOX NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (1/21/00)
00-P-149 OGLALA LAKOTA COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (12/13/99)	00-P-173 STANDING ROCK SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/31/00)	
	00-P-174 DELAWARE TRIBE OF WESTERN OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (1/4/00)	

00-P-194 TE-MOAK TRIBE  
OF WESTERN SHOSHONE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999  
(1/24/00) \*\$53,084

00-P-196 BLACKFEET  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(1/25/00)

00-P-197 BLACKFEET  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999  
(1/26/00)

00-P-208 SPIRIT LAKE  
SIOUX TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1999  
(1/27/00) \*\$222,197

00-P-209 SPIRIT LAKE  
SIOUX TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 2000  
(1128100) \*\$69,135

00-P-213 HOPLAND BAND  
OF POMO INDIANS OF THE  
HOPLAND RANCHERIA,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 1999 (2/3/00)

00-P-214 PUEBLO OF SAN  
FELIPE, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(214100)

00-P-217 SENECA-CAYUGA  
TRIBE OF OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998 (2/8/00)  
\$29,091

00-P-218 RED LAKE BAND  
OF CHIPPEWA INDIANS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(2/8/00)

00-P-219 CHEYENNE RIVER  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1998  
(2/7/00)

00-P-220 CHEYENNE RIVER  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1999  
(2/8/00)

00-P-222 KASHIA BAND OF  
POMO INDIANS, FISCAL  
YEAR ENDED  
DECEMBER 31, 2000  
(2/8/00)

00-P-224 PUEBLO OF  
SANTA ANA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1998  
(2/8/00)

00-P-225 PUEBLO OF  
SANTA ANA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(2/9/00)

00-P-241 UPPER LAKE  
BAND OF POMO INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 1999  
(2114100)

00-P-242 SHOSHONE-  
PAIUTE TRIBES OF  
THE DUCK VALLEY INDIAN  
RESERVATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1999  
(2/15/00) \*\$157,930

00-P-244 MIDDLETOWN  
RANCHERIA OF POMO  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 3 1, 1999  
(2/22/00)

00-P-245 MANCHESTER  
BAND OF POMO INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 2000  
(2/22/00)

00-P-255 PUEBLO OF  
SANTA CLARA, FISCAL  
YEAR ENDED  
DECEMBER 3 1, 1997  
(2125100)

00-P-258 ABSENTEE  
SHAWNEE TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 3 1, 1993  
(2128100)

00-P-259 ABSENTEE  
SHAWNEE TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 3 1, 1994  
(2/29/00)

00-P-260 GREAT LAKES  
INTER-TRIBAL COUNCIL,  
INC., FISCAL YEAR ENDED  
JUNE 30, 2000 (3/1/00)

00-P-261 LOWER BRULE  
SIOUX TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(2129100)

00-P-262 LOWER BRULE  
SIOUX TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1999  
(3/1/00)

00-P-268 FORT BELKNAP  
COMMUNITY COUNCIL,  
FISCAL YEAR ENDED  
SEPTEMBER 3 1, 1998  
(3/7/00) \*\$14,307

00-P-269 FORT BELKNAP  
COMMUNITY COUNCIL,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999  
(3/7/00) \$83,355

00-P-271 STONE CHILD  
COLLEGE, FISCAL YEAR  
ENDED SEPTEMBER 30,  
1999 (3/9/00)

00-P-272 PUEBLO OF  
ACOMA, FISCAL YEAR  
ENDED DECEMBER 3 1, 1998  
(3/9/00)

00-P-273 PUEBLO OF  
ACOMA, FISCAL YEAR  
ENDED DECEMBER 3 1, 1999  
(3/9/00)

00-P-276 MECCHOOPDA  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 3 1, 1999  
(3/9/00) \$18,925

00-P-277 MECCHOOPDA  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 30, 2000  
(3/9/00)

00-P-278 LAS VEGAS  
PAIUTE TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 3 1, 1999  
(319100)

00-P-283 PUEBLO OF  
SANDIA, FISCAL YEAR  
ENDED DECEMBER 31, 1999  
(3/13/00) \*\$37,462

00-P-284 MICCOSUKEE  
CORPORATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(3/13/00)

00-P-285 COOK INLET  
TRIBAL COUNCIL,  
FISCAL YEAR ENDED  
DECEMBER 3 1, 2000  
(3/14/00)

00-P-286 SALT RIVER  
PIMA-MARICOPA INDIAN  
COUNCIL, FISCAL YEAR  
ENDED SEPTEMBER 30,  
1999 (3/14/00)

00-P-288 BAY MILLS  
INDIAN COMMUNITY,  
FISCAL YEAR ENDED  
DECEMBER 31, 1999 (3/15/00)  
\*\$10,343

00-P-292 WHITE MOUNTAIN  
APACHE TRIBE, FISCAL  
YEAR  
ENDED APRIL 30, 1999  
(3/21/00)

00-P-293 SKOKOMISH  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(3/21/00)

00-P-294 SKOKOMISH  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1998  
(3121100)

00-P-295 SKOKOMISH  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1999  
(3/21/00)

00-P-296 SKOKOMISH  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 2000  
(3/21/00)

00-P-297 OSAGE NATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(3/21/00)

00-P-298 OSAGE NATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999  
(3/22/00)

00-P-308 LAC COURTE  
OREILLES TRIBAL  
GOVERNING BOARD,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 2000  
(3/23/00)

00-P-309 LITTLE HOOP  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(3/22/00)

00-P-310 LITTLE HOOP  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999  
(3/23/00)

00-P-317 MENOMINEE  
TRIBAL ENTERPRISES,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999  
(3/23/00)

00-P-318 CHEYENNE-  
ARAPAHO TRIBES OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 31, 1998  
(3/24/00)

00-P-325 THE KLAMATH  
TRIBES, FISCAL YEAR  
ENDED DECEMBER 31, 1998  
(3/28/00) \*\$164,728

00-P-326 DULL KNIFE  
MEMORIAL COLLEGE,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (3/28/00)

00-P-327 DULL KNIFE  
MEMORIAL COLLEGE,  
FISCAL YEAR ENDED  
JUNE 30, 2000 (3/28/00)

00-P-328 FORT SILL  
APACHE TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 3 1,  
1999 (3/27/00)

00-P-329 KICKAPOO  
TRADITIONAL TRIBE OF  
TEXAS, FISCAL YEAR  
ENDED SEPTEMBER 30,  
1997 (3/29/00)

00-P-330 KICKAPOO  
TRADITIONAL TRIBE OF  
TEXAS, FISCAL YEAR  
ENDED SEPTEMBER 30,  
1998 (3/30/00)

## **INSULAR AREAS**

### **Commonwealth of the Northern Mariana Islands**

00-P-52 COMMONWEALTH  
OF THE NORTHERN  
MARIANA ISLANDS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 2000  
(11/2/99)

### **Republic of Palau**

00-P-307 REPUBLIC OF  
PALAU, FISCAL YEAR  
ENDED SEPTEMBER 30,  
2000 (3/22/00)

## **MINERALS MANAGEMENT SERVICE**

00-P-118 COLORADO  
DEPARTMENT OF  
REVENUE, FISCAL YEAR  
ENDED JUNE 30, 2000  
(11/29/99)

## **MULTI-OFFICE**

00-P-56 NEVADA  
DEPARTMENT OF  
CONSERVATION AND  
NATURAL RESOURCES  
DIVISION OF WILDLIFE,  
FISCAL YEAR ENDED  
JUNE 30, 1999 (11/3/99)

## **NATIONAL PARK SERVICE**

00-P-14 MICHIGAN  
DEPARTMENT OF STATE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 2000  
(10/14/99)

00-P-26 HISTORICAL  
SOCIETY OF WISCONSIN,  
FISCAL YEAR ENDED  
JUNE 30, 2000 (10/21/99)

00-P-49 COLORADO  
HISTORICAL SOCIETY,  
FISCAL YEAR ENDED  
JUNE 30, 2000 (10/28/99)

00-P-53 OHIO HISTORICAL  
SOCIETY, FISCAL YEAR  
ENDED JUNE 30, 2000  
(11/12/99)

**00-P-215** EDUCATION  
MANAGEMENT  
CORPORATION,  
FISCAL YEAR ENDED  
DECEMBER 31, 1998  
(2/17/00)

00-P-256 MISSISSIPPI  
DEPARTMENT OF ARCHIVES  
AND HISTORY, FISCAL  
YEAR ENDED  
JUNE 30, 2000 (2/27/00)

00-P-257 MISSISSIPPI  
DEPARTMENT OF ARCHIVES  
AND HISTORY, FISCAL  
YEAR  
ENDED JUNE 30, 2001  
(2/17/00)

00-P-263 SOUTH CAROLINA  
DEPARTMENT OF PARKS,  
RECREATION AND  
TOURISM, FISCAL YEAR  
ENDED JUNE 30, 1999 (3/3/00)

00-P-291 OHIO  
HISTORICAL SOCIETY,  
FISCAL YEAR ENDED  
JUNE 30, 2001 (3/21/00)

00-P-320  
MASSACHUSETTS  
HISTORICAL COMMISSION,  
FISCAL YEAR ENDED  
JUNE 30, 2001 (3/27/00)

## **OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT**

00-P-15 NORTH DAKOTA  
PUBLIC SERVICE  
COMMISSION, FISCAL  
YEAR ENDED JUNE 30, 1999  
(10/15/99)

## **U.S. FISH AND WILDLIFE SERVICE**

00-P-1 MARYLAND  
DEPARTMENT OF  
NATURAL RESOURCES,  
FISCAL YEAR  
ENDED JUNE 30, 2000  
(10/6/99)

00-P-48 COLORADO  
DEPARTMENT OF  
NATURAL RESOURCES,  
FISCAL YEAR ENDED JUNE  
30, 2000 (10/28/99)

00-P-141 MASSACHUSETTS  
DEPARTMENT OF  
FISHERIES, WILDLIFE &  
ENVIRONMENTAL LAW  
ENFORCEMENT, FISCAL  
YEAR ENDED JUNE 30, 2000  
(12/10/99)

00-P-142 MASSACHUSETTS  
HISTORICAL COMMISSION,  
FISCAL YEAR ENDED  
JUNE 30, 2000 (12/10/99)

00-P-143 MASSACHUSETTS  
EXECUTIVE OFFICE OF  
ENVIRONMENTAL  
AFFAIRS,  
FISCAL YEAR ENDED  
JUNE 30, 2000 (12/10/99)

00-P-144 MASSACHUSETTS  
ENVIRONMENTAL  
MANAGEMENT, FISCAL  
YEAR ENDED JUNE 30, 2000  
(12/10/99)

00-P-145 MASSACHUSETTS  
DIVISION OF FISHERIES  
AND WILDLIFE, FISCAL  
YEAR ENDED JUNE 30, 2000  
(12/10/99)

00-P-146 MASSACHUSETTS  
DIVISION OF MARINE  
FISHERIES, FISCAL YEAR  
ENDED JUNE 30, 2000  
(12/10/99)

00-P-147 MASSACHUSETTS  
DIVISION OF  
ENVIRONMENTAL  
LAW ENFORCEMENT,  
FISCAL YEAR ENDED  
JUNE 30, 2000  
(12/10/99)

00-P-148 MASSACHUSETTS  
DEPARTMENT OF FOOD &  
AGRICULTURE, FISCAL  
YEAR ENDED JUNE 30, 2000  
(12/10/99)

00-P-181 PENNSYLVANIA  
FISH & BOAT COMMISSION,  
FISCAL YEAR ENDED  
JUNE 30, 2001 (1/10/00)

00-P-211 MASSACHUSETTS  
DEPARTMENT OF  
FISHERIES AND WILDLIFE  
RIVERWAYS PROGRAM,  
FISCAL YEAR ENDED  
JUNE 30, 2001(1/25/00)

00-P-264 MICHIGAN  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED SEPTEMBER 30, 2000  
(3/3/00)

00-P-287 NEW HAMPSHIRE  
FISH AND GAME  
DEPARTMENT,  
FISCAL YEAR ENDED  
JUNE 30, 2001 (3/15/00)

00-P-301 MASSACHUSETTS  
DEPARTMENT OF  
ENVIRONMENTAL  
MANAGEMENT, FISCAL  
YEAR ENDED JUNE 30, 2001  
(3/22/00)

00-P-311 MISSISSIPPI  
DEPARTMENT OF WILDLIFE,  
FISHERIES AND PARKS,  
FISCAL YEAR ENDED JUNE  
30, 2000 (3/23/00)

00-P-321 MASSACHUSETTS  
DIVISION OF MARINE  
FISHERIES, FISCAL YEAR  
ENDED JUNE 30, 2001  
(3/27/00)

00-P-322 MASSACHUSETTS  
EXECUTIVE OFFICE OF  
ENVIRONMENTAL  
AFFAIRS, FISCAL YEAR  
ENDED JUNE 30, 2001  
(3/27/00)

00-P-323 MASSACHUSETTS  
DIVISION OF FISHERIES  
AND WILDLIFE, FISCAL  
YEAR ENDED JUNE 30, 2001  
(3/27/00)

00-P-324 MASSACHUSETTS  
DEPARTMENT OF FOOD  
AND AGRICULTURE, FISCAL  
YEAR ENDED  
JUNE 30, 2001(3/27/00)

00-P-184 NORTH DAKOTA  
PUBLIC SERVICE  
COMMISSION, FISCAL  
YEAR ENDED JUNE 30, 2001  
(1/13/00)

00-P-275 VIRGINIA  
DEPARTMENT OF MINES,  
MINERALS AND ENERGY,  
FISCAL YEAR ENDED  
JUNE 30, 2001(3/9/00)

### APPENDIX 3

#### MONETARY IMPACT OF AUDIT ACTIVITIES FROM OCTOBER 1, 1999, THROUGH MARCH 31, 2000

ACTIVITY*	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE**	REVENUES***	TOTAL
<b>Bureau of Indian Affairs</b>	\$1,622,617	\$1,491,724	0	\$3,114,341
<b>Bureau of Reclamation</b>	0	168,486,479	2,479,000	170,965,479
<b>Insular Areas: ****</b>				
- American Samoa	30,528	0	0	30,528
- Commonwealth of the Northern Mariana Islands	364,109	0	0	364,109
- Federated states of Micronesia	97,396	0	0	97,396
- Guam	7,737,278	4,290,167	0	12,027,445
- Republic of the Marshall Islands	576,631	0	0	576,631
- Republic of Palau	424,084	0	0	424,084
- U.S. Virgin Islands	99,000	2,597,000	0	2,696,000
<b>Minerals Management Service</b>	0	0	1,900,000	1,900,000
<b>Multi-Office</b>	0	0	43,200,000	43,200,000
<b>National Park Service</b>	83,125	0	0	83,125
<b>Office of the Secretary</b>	34,470	0	0	34,470
<b>U.S. Fish and Wildlife Service</b>	0	6,800,000	0	6,800,000
<b>U.S. Geological Survey</b>	2,718,981	0	0	2,718,981
<b>Total</b>	<b>\$13,788,219</b>	<b>\$183,665,370</b>	<b>\$47,579,000</b>	<b>\$245,032,589</b>

\*Costs for audits performed by the Defense Contract Audit Agency are not included.

\*\* Includes monetary impact of indirect cost proposals negotiated.

\*\*\* Represents lost or potential additional revenues.

\*\*\*\* Includes monetary impact of non-Federal funds (see Appendix 4).

## **APPENDIX 4**

### **NON-FEDERAL FUNDING INCLUDED IN MONETARY IMPACT OF AUDIT ACTIVITIES DURING THE 6-MONTH PERIOD ENDED MARCH 31, 2000**

No. 00-I-216 - "Administration of Federal Grants, University of the Virgin Islands," dated February 2000. Of the \$2,696,000 reported as monetary impact, \$16,000 represents insular area funds and \$2,680,000 represents Federal funds.

**APPENDIX 5**  
**Table I**

**INSPECTOR GENERAL REPORTS  
WITH QUESTIONED COSTS**

	<b>No. of Reports*</b>	<b>Questioned Costs</b>	<b>Unsupported Costs**</b>
A. For which no management decision has been made by the commencement of the reporting period	74	\$194,662,184	\$3,688,369
B. Which were issued during the reporting period	<u>24</u>	<u>13,788,219</u>	<u>1,793,842</u>
Total (A+B)	<u>98</u>	<u>\$208,450,403</u>	<u>\$5,482,211</u>
C. For which a management decision was made during the reporting period	24	\$24,906,621	\$256,684
(i) dollar value of disallowed costs	22	\$23,196,780	\$256,684
(ii) dollar value of costs not disallowed	5	\$1,709,841	0
D. For which no management decision had been made by the end of the reporting period	74	\$183,543,782	\$5,225,527
E. For which no management decision was made within 6 months of issuance	59	\$171,734,442	\$3,431,685
<p>* Report totals cannot be reconciled because some reports have dollar amounts in both the allowed and disallowed categories.  ** Unsupported costs are included in questioned costs.</p>			



**APPENDIX 5**  
**Table II**

**INSPECTOR GENERAL REPORTS WITH RECOMMENDATIONS  
THAT FUNDS BE PUT TO BETTER USE**

	No. of Reports*	Dollar Value**
4. For which no management decision had been made by the commencement of the reporting period	32	\$289,589,900
<b>B. Which were issued during the reporting period</b>	<b><u>27</u></b>	<b><u>183,665,370***</u></b>
Total (A+B)	<b><u>59</u></b>	<b><u>\$473,255,270</u></b>
<b>C. For which a management decision was made during the reporting period</b>	27	\$172,681,216
(i) dollar value of recommendations that were agreed to by management	27	\$172,519,737***
(ii) dollar value of recommendations that were not agreed to by management	1	\$161,479
<b>D. For which no management decision had been made by the end of the reporting period</b>	32	\$300,574,054
<b>E. For which no management decision was made within 6 months of issuance</b>	29	\$287,090,887
* Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories. ** Amounts include preaward audits. *** Amounts include indirect cost proposals negotiated.		

**APPENDIX 5**  
**Table III**

**INSPECTOR GENERAL REPORTS WITH LOST OR  
POTENTIAL ADDITIONAL REVENUES**

	No. of Reports	Dollar Value
<b>A. For which no management decision had been made by the commencement of the reporting period</b>	<b>14</b>	<b>\$90,766,150</b>
3. Which were issued during the reporting period	<u>3</u>	<u>47,579,000</u>
Total (A+B)	<u>17</u>	<u>\$138,345,150</u>
<b>B. For which a management decision was made during the reporting period</b>	<b>4</b>	<b>\$67,695,888</b>
(i) dollar value of recommendations that were agreed to by management	4	\$67,695,888
(ii) dollar value of recommendations that were not agreed to by management	0	0
<b>C. For which no management decision had been made by the end of the reporting period</b>	<b>13</b>	<b>\$70,649,262</b>
<b>D. For which no management decision was made within 6 months of issuance</b>	<b>14</b>	<b>\$90,766,150</b>

## APPENDIX 6

### SUMMARY OF REPORTS OVER 6 MONTHS OLD PENDING MANAGEMENT DECISIONS

This listing includes a summary of internal, contract (except preawards), grant, and single audit reports that were over 6 months old on March 31, 2000, and still pending a management decision. It provides report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the report.

#### INTERNAL AUDITS

##### BUREAU OF LAND MANAGEMENT

98-I-689 FOLLOWUP OF  
NEVADA LAND EXCHANGE  
ACTIVITIES, BUREAU OF  
LAND MANAGEMENT  
(9/30/98)  
2 RECOMMENDATIONS  
UNRESOLVED

##### BUREAU OF RECLAMATION

98-I-250 FOLLOWUP OF  
RECOVERY OF IRRIGATION  
INVESTMENT COSTS,  
BUREAU OF RECLAMATION  
(2/13/98)  
3 RECOMMENDATIONS  
UNRESOLVED

##### INSULAR AREAS

###### American Samoa

93-I-1600 REVIEW OF  
GRANT ADMINISTRATION,  
DEPARTMENT OF  
EDUCATION, AMERICAN  
SAMOA GOVERNMENT  
(9/30/93)  
2 RECOMMENDATIONS  
AND \$306,637 UNRESOLVED

##### Commonwealth of the Northern Mariana Islands

94-I-936 FOLLOWUP  
OF RECOMMENDATIONS  
CONCERNING THE  
ECONOMIC DEVELOPMENT  
LOAN FUND,  
COMMONWEALTH  
DEVELOPMENT  
AUTHORITY (7/18/94)  
2 RECOMMENDATIONS  
UNRESOLVED

96-I-596 MANAGEMENT OF  
PUBLIC LAND,  
COMMONWEALTH OF THE  
NORTHERN MARIANA  
ISLANDS (3/20/96)  
6 RECOMMENDATIONS  
AND \$145,877,257  
UNRESOLVED

99-I-147 MANAGEMENT OF  
FEDERAL GRANTS, PUBLIC  
SCHOOL SYSTEM,  
COMMONWEALTH OF THE  
NORTHERN MARIANA  
ISLANDS (12/15/98)  
1 RECOMMENDATION AND  
\$17.044 UNRESOLVED

##### Guam

92-I-597 SELECTION,  
PROCUREMENT, AND  
ADMINISTRATION OF  
WATER DISTRIBUTION  
PROJECTS, PUBLIC UTILITY  
AGENCY OF GUAM,  
GOVERNMENT OF GUAM  
(3/20/92)  
2 RECOMMENDATIONS  
UNRESOLVED

93-I-706 SELECTED  
SPECIAL REVENUE FUNDS,  
GOVERNMENT OF GUAM  
(3/15/93)  
7 RECOMMENDATIONS  
AND \$39,330,411  
UNRESOLVED

93-I-1 195 IMPACT OF THE  
COMPACT OF FREE  
ASSOCIATION ON THE  
GOVERNMENT OF GUAM  
(6/28/93)  
1 RECOMMENDATION AND  
\$15,911,978 UNRESOLVED

94-I-106 REVIEW OF  
GUAM'S  
GOVERNMENTWIDE  
TRAVEL PRACTICES  
(11/26/93)  
14 RECOMMENDATIONS  
AND \$1,689,650  
UNRESOLVED

97-I-591 GUAM  
LEGISLATURE,  
GOVERNMENT OF GUAM  
(3124197)  
5 RECOMMENDATIONS  
AND \$1,004,084  
UNRESOLVED

97-I-1051 FOLLOWUP OF  
RECOMMENDATIONS  
CONCERNING PERSONNEL  
AND PAYROLL PRACTICES,  
LEGISLATIVE BRANCH,  
GOVERNMENT OF GUAM  
(713 1/97)  
1 RECOMMENDATION  
UNRESOLVED

97-I-1294 SCHOOL BUS  
OPERATIONS,  
DEPARTMENT OF PUBLIC  
WORKS, GOVERNMENT OF  
GUAM (9/30/97)  
6 RECOMMENDATIONS  
AND \$3,584,034  
UNRESOLVED

98-I-179 PROTECTION AND  
ADVOCACY OF THE  
MARIANAS, TERRITORY OF  
GUAM (12123197)  
10 RECOMMENDATIONS  
AND \$741,687 UNRESOLVED

98-I-264 LEGISLATURE  
CAPITAL IMPROVEMENT  
FUND, GUAM  
LEGISLATURE,  
GOVERNMENT OF GUAM  
(2120198)  
4 RECOMMENDATIONS  
AND \$4,159,110  
UNRESOLVED

99-I-13 ON-CALL  
SUBSTITUTE TEACHERS,  
DEPARTMENT OF  
EDUCATION,  
GOVERNMENT OF GUAM  
(10121198)  
1 RECOMMENDATION  
UNRESOLVED

99-I-255 FEDERAL GRANT  
PROGRAM TRAVEL  
ACTIVITIES, DEPARTMENT  
OF EDUCATION,  
GOVERNMENT OF GUAM  
(2125199)  
7 RECOMMENDATIONS  
AND \$47,879 UNRESOLVED

99-I-455 EXTENDED DAY  
PROGRAM, DEPARTMENT  
OF EDUCATION,  
GOVERNMENT OF GUAM  
(5111199)  
8 RECOMMENDATIONS  
AND \$2,661,634  
UNRESOLVED

### **Republic of the Marshall Islands**

94-I-21 CAPITOL  
RELOCATION PROJECT,  
REPUBLIC OF THE  
MARSHALL ISLANDS  
(10118193)  
2 RECOMMENDATIONS  
UNRESOLVED

### **U.S. Virgin Islands**

91-I-467 FOLLOWUP OF  
RECOMMENDATIONS  
CONTAINED IN THE  
REPORT ON THE ROAD  
FUND, GOVERNMENT OF  
THE VIRGIN ISLANDS  
(2/19/91)  
1 RECOMMENDATION  
UNRESOLVED

93-I-363 INMATE CARE,  
REHABILITATION, AND  
SAFETY, BUREAU OF  
CORRECTIONS,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (12/31/92)  
10 RECOMMENDATIONS  
UNRESOLVED

93-I-572 SUPPLY AND  
EQUIPMENT  
MANAGEMENT,  
DEPARTMENT OF  
EDUCATION,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (2/19/93)  
9 RECOMMENDATIONS  
AND \$3 10,000  
UNRESOLVED

93-I-670 PERSONNEL,  
PROPERTY MANAGEMENT,  
AND PROCUREMENT  
PRACTICES, BUREAU OF  
CORRECTIONS,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (3111193)  
14 RECOMMENDATIONS  
AND \$265,823  
UNRESOLVED

95-I-1258 SCHOOL LUNCH  
PROGRAM, DEPARTMENT  
OF EDUCATION,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (9112195)  
1 RECOMMENDATION  
UNRESOLVED

96-E-828 ACCOUNTMG  
CONTROLS FOR DISASTER  
ASSISTANCE FUNDS,  
POLICE DEPARTMENT,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (5/31/96)  
2 RECOMMENDATIONS  
UNRESOLVED

97-I-40 DIVISION OF  
AGRICULTURE,  
DEPARTMENT OF  
ECONOMIC DEVELOPMENT  
AND AGRICULTURE,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (10/21/96)  
8 RECOMMENDATIONS  
AND \$90,000 UNRESOLVED

97-E-189 **SUBGRANT**  
ADMINISTRATION FOR  
DISASTER ASSISTANCE  
FUNDS, OFFICE OF  
MANAGEMENT AND  
BUDGET, GOVERNMENT OF  
THE VIRGIN ISLANDS  
(11126196)  
2 RECOMMENDATIONS  
UNRESOLVED

**97-E-239** PROCUREMENT  
PRACTICES FOR  
HURRICANE-RELATED  
DEBRIS REMOVAL,  
DEPARTMENT OF PUBLIC  
WORKS, GOVERNMENT OF  
THE VIRGIN ISLANDS  
(12117196)  
1 RECOMMENDATION  
UNRESOLVED

97-I-243 WORKMEN'S  
**COMPENSATION**  
PROGRAM, GOVERNMENT  
OF THE VIRGIN ISLANDS  
(12/30/96)  
15 RECOMMENDATIONS  
AND \$2,530,000  
UNRESOLVED

97-E-279 ACCOUNTING  
CONTROLS FOR DISASTER  
ASSISTANCE FUNDS,  
VIRGIN ISLANDS WATER  
AND POWER AUTHORITY  
(117197)  
3 RECOMMENDATIONS  
UNRESOLVED

98-E-98 EXPENDITURES  
CLAIMED AGAINST THE  
FEDERAL EMERGENCY  
MANAGEMENT AGENCY'S  
COMMUNITY DISASTER  
LOAN, GOVERNMENT OF  
THE **VIRGIN** ISLANDS  
(1 1/12/97)  
4 RECOMMENDATIONS  
AND \$2 1,700 UNRESOLVED

98-I-188 INTERNAL  
REVENUE TAXES, BUREAU  
OF INTERNAL REVENUE,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (12/30/97)  
1 RECOMMENDATION  
UNRESOLVED

98-I-191 BUILDING PERMIT  
FEES, DEPARTMENT OF  
PLANNING AND NATURAL  
RESOURCES,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (12/30/97)  
7 RECOMMENDATIONS  
AND \$143,446 UNRESOLVED

98-I-263 SEWAGE SYSTEM  
USER FEES, GOVERNMENT  
OF THE VIRGIN ISLANDS  
(2120198)  
5 RECOMMENDATIONS  
AND \$897,212 UNRESOLVED

98-I-384 **HURRICANE-**  
RELATED CONTRACTING,  
DEPARTMENT OF  
EDUCATION,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (3/31/98)  
4 RECOMMENDATIONS  
AND \$5,418 UNRESOLVED

98-I-468 **FOLLOWUP** OF  
RECOMMENDATIONS  
RELATING TO THE BUREAU  
OF CORRECTIONS,  
DEPARTMENT OF JUSTICE,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (5/29/98)  
6 RECOMMENDATIONS  
UNRESOLVED

98-I-670 INTERFUND LOANS  
AND FEDERAL GRANT  
BALANCES, GOVERNMENT  
OF THE VIRGIN ISLANDS  
(9/9/98)  
14 RECOMMENDATIONS  
AND \$1,581,000,000  
UNRESOLVED

99-I-365 **FOLLOWUP** OF  
RECOMMENDATIONS  
RELATING TO PERSONNEL  
MANAGEMENT  
PRACTICES, DIVISION OF  
PERSONNEL,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (3/26/99)  
3 RECOMMENDATIONS  
AND \$24,300,000  
UNRESOLVED

99-I-701 FEDERAL TRANSIT  
ADMINISTRATION  
GRANTS, DEPARTMENT OF  
PUBLIC WORKS,  
GOVERNMENT OF THE  
VIRGIN ISLANDS (8/2/99)  
6 RECOMMENDATIONS  
AND \$119,758  
UNRESOLVED

## **NATIONAL PARK SERVICE**

98-I-344 **FOLLOWUP** OF  
MAINTENANCE  
ACTIVITIES, NATIONAL  
PARR SERVICE (3/27/98)  
3 RECOMMENDATIONS  
AND \$411,000  
UNRESOLVED

98-I-389 CONCESSIONER  
IMPROVEMENT  
ACCOUNTS, NATIONAL  
PARR SERVICE (3/31/98)  
\$224,800 UNRESOLVED

98-I-686 SELECTED  
MANAGEMENT ACTIVITIES  
AT MANASSAS NATIONAL  
BATTLEFIELD PARR,  
NATIONAL PARR SERVICE  
(9/21/98)  
1 RECOMMENDATION  
UNRESOLVED

99-I-518 LAND  
ACQUISITION ACTIVITIES,  
NATIONAL PARR SERVICE  
(5/28/99)  
4 RECOMMENDATIONS  
AND \$3,188,000  
UNRESOLVED

99-I-626 CONCESSION  
CONTRACTING  
PROCEDURES, NATIONAL  
PARK SERVICE (6/30/99)  
6 RECOMMENDATIONS  
AND \$1,514,000  
UNRESOLVED

### **OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS**

99-I-372 FINANCIAL  
STATEMENTS FOR FISCAL  
YEAR 1997 FOR THE  
OFFICE OF THE SPECIAL  
TRUSTEE FOR AMERICAN  
INDIANS TRIBAL AND  
OTHER SPECIAL TRUST  
FUNDS AND INDIVIDUAL  
INDIAN MONIES TRUST  
FUNDS MANAGED BY THE  
OFFICE OF TRUST FUNDS  
MANAGEMENT (3/26/99)  
1 RECOMMENDATION  
UNRESOLVED

### **CONTRACT AND GRANT AUDITS**

### **BUREAU OF INDIAN AFFAIRS**

94-E-184 COSTS CLAIMED  
BY DIVERSIFIED BUSINESS  
TECHNOLOGIES  
CORPORATION UNDER  
CONTRACT NO. CBM000047  
(6/10/94)  
\$825,170 UNRESOLVED  
*(Circumstances beyond the  
Bureau's control have delayed  
resolution Of the costs.)*

94-E-919 COSTS CLAIMED  
BY DIVERSIFIED BUSINESS  
TECHNOLOGIES  
CORPORATION UNDER  
CONTRACT NO. CBM000147  
(6/30/94)  
\$247,414 UNRESOLVED  
*(Circumstances beyond the  
Bureau's control have delayed  
resolution Of the costs.)*

98-E-709 BOMAR, INC.,  
REQUEST FOR EQUITABLE  
ADJUSTMENT SUBMITTED  
UNDER BUREAU OF INDIAN  
AFFAIRS CONTRACT  
NO. 145CBH002116 (9/30/98)  
\$2,169,615 UNRESOLVED

### **INSULAR AREAS**

#### **Republic of the Marshall Islands**

95-E-951 GRANT AND  
TRUST FUNDS PROVIDED  
FOR THE RONGELAP  
RESETTLEMENT PROJECT,  
REPUBLIC OF THE  
MARSHALL ISLANDS  
(5/22/95) \$215,960  
UNRESOLVED

#### **NATIONAL PARK SERVICE**

98-E-217 RAMPART  
WATERBLAST, INC., CLAIM  
SUBMITTED UNDER  
NATIONAL PARK SERVICE  
CONTRACT  
NO. 1443CX-3000-93-904  
(118198) \$1,464,523  
UNRESOLVED

### **U.S. FISH AND WILDLIFE SERVICE**

97-E-1254 U.S. FISH AND  
WILDLIFE SERVICE  
FEDERAL AID GRANTS TO  
FLORIDA'S DEPARTMENT  
OF ENVIRONMENTAL  
PROTECTION FOR 2 FISCAL  
YEARS ENDED JUNE 30,  
1996 (9/18/97)  
2 RECOMMENDATIONS  
UNRESOLVED

98-E-198 U.S. FISH AND  
WILDLIFE SERVICE  
FEDERAL AID GRANTS TO  
COLORADO FOR 2 FISCAL  
YEARS ENDED JUNE 30,  
1995 (1/16/98)  
1 RECOMMENDATION AND  
\$1,453,632 UNRESOLVED

98-E-681 U.S. FISH AND  
WILDLIFE SERVICE  
FEDERAL AID GRANTS TO  
NEW YORK DEPARTMENT  
OF ENVIRONMENTAL  
CONSERVATION FOR 2  
FISCAL YEARS ENDED  
MARCH 31, 1996 (9/17/98 )  
\$1,743,935 UNRESOLVED

98-E-705 U.S. FISH AND  
WILDLIFE SERVICE  
FEDERAL AID GRANTS TO  
RHODE ISLAND  
DEPARTMENT OF  
ENVIRONMENTAL  
MANAGEMENT, DIVISION  
OF FISH AND WILDLIFE,  
FOR 2 FISCAL YEARS  
ENDED JUNE 30, 1996  
(9/30/98)  
8 RECOMMENDATIONS  
AND \$1,104,906  
UNRESOLVED

99-E-78 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO MISSISSIPPI DEPARTMENT OF MARINE RESOURCES FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (11/4/98)

16 RECOMMENDATIONS AND \$42,887 UNRESOLVED

99-E-240 BIRD CONSTRUCTION COMPANY, INC., CLAIM FOR EQUITABLE ADJUSTMENT SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER CONTRACT NO. FWS 10-94-038 (2/18/99) \$2506,690 UNRESOLVED

99-E-394 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO ARKANSAS FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (3/29/99) 14 RECOMMENDATIONS AND \$881,800 UNRESOLVED

99-R-727 U.S. FISH AND WILDLIFE SERVICE GRANTS TO OREGON DEPARTMENT OF FISH AND WILDLIFE FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (8/4/99) 10 RECOMMENDATIONS UNRESOLVED

99-E-728 U.S. FISH AND WILDLIFE SERVICE GRANTS TO PUERTO RICO DEPARTMENT OF NATURAL RESOURCES FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (8/4/99) 7 RECOMMENDATIONS UNRESOLVED

99-E-729 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (8/4/99)

10 RECOMMENDATIONS UNRESOLVED

## U.S. GEOLOGICAL SURVEY

93-E-339 TGS TECHNOLOGY, INC., CLOSING STATEMENT (12/22/92) \$520,235 UNRESOLVED

## SINGLE AUDITS

### BUREAU OF INDIAN AFFAIRS

96-A-1 122 NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 30, 1994 (08/15/96) 1 RECOMMENDATION UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution Of the recommendation.*)

### INSULAR AREAS

#### Commonwealth of the Northern Mariana Islands

91-A-731 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (4126191) 15 RECOMMENDATIONS AND \$6,087,882 UNRESOLVED

91-A-803 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1986 (5/7/91) 1 RECOMMENDATION AND \$1,537,321 UNRESOLVED

91-A-823 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1987 (5110191) 1 RECOMMENDATION AND \$455,857 UNRESOLVED

91-A-824 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (5/10/91) 1 RECOMMENDATION AND \$196,593 UNRESOLVED

92-A-1179 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (8/13/92) 1 RECOMMENDATION AND \$168,711 UNRESOLVED

93-A-1 10 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (10/26/92) 1 RECOMMENDATION AND \$124,450 UNRESOLVED

93-A-225 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (11119192) 1 RECOMMENDATION AND \$1,119,377 UNRESOLVED

93-A-1563  
COMMONWEALTH  
DEVELOPMENT  
AUTHORITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1988  
(9/13/93)  
52 RECOMMENDATIONS  
AND \$4,998,398  
UNRESOLVED

94-A-525 COMMONWEALTH  
DEVELOPMENT  
AUTHORITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1989  
(4/15/94)  
45 RECOMMENDATIONS  
AND \$6,078,308  
UNRESOLVED

94-A-574 COMMONWEALTH  
UTILITIES CORPORATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1990 (5/6/94)  
61 RECOMMENDATIONS  
AND \$166,509 UNRESOLVED

94-A-818 COMMONWEALTH  
UTILITIES CORPORATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1991  
(6/16/94)  
42 RECOMMENDATIONS  
UNRESOLVED

94-A-836 COMMONWEALTH  
OF THE NORTHERN  
**MARIANA ISLANDS**, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1993  
(6/20/94)  
59 RECOMMENDATIONS  
UNRESOLVED

94-A-1083 **MARIANA**  
**ISLANDS HOUSING**  
AUTHORITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1993  
(8/3/94)  
5 RECOMMENDATIONS  
UNRESOLVED

95-A-784 COMMONWEALTH  
PORTS AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(4/12/95)  
10 RECOMMENDATIONS  
UNRESOLVED

97-A-851 NORTHERN  
**MARIANAS COLLEGE**,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1993  
(5/16/97)  
36 RECOMMENDATIONS  
UNRESOLVED

98-A-339 COMMONWEALTH  
OF THE NORTHERN  
**MARIANA ISLANDS**,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(3/11/98)  
47 RECOMMENDATIONS  
AND \$11,176,309  
UNRESOLVED

99-A-355  
COMMONWEALTH OF THE  
NORTHERN **MARIANA**  
**ISLANDS PUBLIC SCHOOL**  
SYSTEM, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(3/12/99)  
18 RECOMMENDATIONS  
UNRESOLVED

99-A-396 COMMONWEALTH  
OF THE NORTHERN  
**MARIANA ISLANDS**, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1997  
(3/29/99)  
47 RECOMMENDATIONS  
AND \$596,151 UNRESOLVED

## **Federated States of Micronesia**

96-A-482 FEDERATED  
STATES OF MICRONESIA  
NATIONAL GOVERNMENT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(2/29/96)  
19 RECOMMENDATIONS  
AND \$57,900 UNRESOLVED

97-A-244 FEDERATED  
STATES OF **MICRONESIA**  
NATIONAL GOVERNMENT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(12/23/96)  
22 RECOMMENDATIONS  
AND \$166,523  
UNRESOLVED

98-A-386 FEDERATED  
STATES OF MICRONESIA  
NATIONAL GOVERNMENT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(3/3/98)  
23 RECOMMENDATIONS  
AND \$109,560  
UNRESOLVED

99-A-189 FEDERATED  
STATES OF MICRONESIA  
NATIONAL GOVERNMENT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(1/12/99) 16  
RECOMMENDATIONS  
UNRESOLVED

## ***Chuuk***

91-A-505 CHUUK STATE  
GOVERNMENT, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1989  
(2/20/91)  
1 RECOMMENDATION AND  
\$665,817 UNRESOLVED



**92-A-519 CHUUK** STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (2/25/92)  
1 RECOMMENDATION AND \$1,940,938 UNRESOLVED

94-A-374 STATE OF CHUUK, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/28/94)  
15 RECOMMENDATIONS UNRESOLVED

### ***Kosrae***

**94-A-367** STATE OF KOSRAE, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/24/94)  
9 RECOMMENDATIONS UNRESOLVED

### ***Pohnpei***

**91-A-398** POHNPEI STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (2/4/91)  
1 RECOMMENDATION AND \$98,216 UNRESOLVED

94-A-521 STATE OF POHNPEI, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (4/19/94)  
21 RECOMMENDATIONS AND \$2,764 UNRESOLVED

### ***Yap***

94-A-371 STATE OF YAP, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/25/94)  
22 RECOMMENDATIONS UNRESOLVED

## **Republic of Palau**

**92-A-368** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (1/24/92)

1 RECOMMENDATION AND \$2,593 UNRESOLVED

92-A-885 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (6/5/92)  
1 RECOMMENDATION AND \$40,262 UNRESOLVED

93-A-1053 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (5/11/93)  
12 RECOMMENDATIONS UNRESOLVED

93-A-1629 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (9/30/93)  
1 RECOMMENDATION AND \$401,843 UNRESOLVED

**94-A-499** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (4/6/94)  
11 RECOMMENDATIONS AND \$517,693 UNRESOLVED

94-A-882 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6/27/94)  
37 RECOMMENDATIONS AND \$4,085 UNRESOLVED

98-A-130 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/19/97)  
19 RECOMMENDATIONS UNRESOLVED

**98-A-176** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/12/97)  
16 RECOMMENDATIONS AND \$4,769 UNRESOLVED

98-A-177 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/12/97)  
12 RECOMMENDATIONS AND \$43,843 UNRESOLVED

99-A-37 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/20/98)  
22 RECOMMENDATIONS AND \$1,029,762 UNRESOLVED

99-A-333 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/1/99)  
13 RECOMMENDATIONS AND \$2,310 UNRESOLVED

## **U.S. Virgin Islands**

**98-A-154** GOVERNMENT OF THE VIRGIN ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/2/97)  
5 RECOMMENDATIONS AND \$632,247 UNRESOLVED

## **NATIONAL PARK SERVICE**

**97-A-1019** ILLINOIS HISTORIC PRESERVATION AGENCY, 2 FISCAL YEARS ENDED JUNE 30, 1996 (7/10/97)  
1 RECOMMENDATION UNRESOLVED

**98-A-194** GEORGIA TRUST  
FOR HISTORIC  
PRESERVATION, INC.,  
FISCAL YEAR ENDED  
MARCH 31, 1997 (12/24/97)  
2 RECOMMENDATIONS  
UNRESOLVED

98-A-229 NATIONAL  
INSTITUTE FOR THE  
CONSERVATION OF  
CULTURAL PROPERTY,  
INC., FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(1/15/98)  
1 RECOMMENDATION  
UNRESOLVED

98-A-627 SOUTH  
CAROLINA DEPARTMENT  
OF PARKS, RECREATION  
AND TOURISM, FISCAL  
YEAR ENDED JUNE 30, 1996  
(8/6/98)  
9 RECOMMENDATIONS  
UNRESOLVED

98-A-687 NATIONAL  
CONFERENCE OF STATE  
HISTORIC PRESERVATION  
OFFICERS, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(9/25/98)  
2 RECOMMENDATIONS  
UNRESOLVED

U.S. FISH AND  
WILDLIFE SERVICE

**97-A-843** NATIONAL  
TROPICAL BOTANICAL  
GARDEN, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(5/15/97)  
5 RECOMMENDATIONS  
UNRESOLVED

**97-A-993** VIRGINIA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(8/8/97)  
2 RECOMMENDATIONS  
UNRESOLVED  
*(Unresolved recommendations  
pertain to National Park  
Service.)*

97-A-1180 WISCONSIN,  
FISCAL YEAR ENDED  
JUNE 30, 1995 (9/5/97)  
3 RECOMMENDATIONS  
AND \$26,410 UNRESOLVED  
*(Unresolved recommendations  
pertain to National Park  
Service.)*

**97-A-1241** SOUTH  
CAROLINA, FISCAL YEAR  
ENDED JUNE 30, 1996  
(9/17/97)  
2 RECOMMENDATIONS  
UNRESOLVED  
*(Unresolved recommendations  
pertain to National Park  
Service.)*

**98-A-148** NORTH  
CAROLINA, FISCAL YEAR  
ENDED JUNE 30, 1996  
(12/21/97)  
1 RECOMMENDATION  
UNRESOLVED

98-A-149 ARIZONA, FISCAL  
YEAR ENDED JUNE 30, 1996  
(12/2/97)  
1 RECOMMENDATION  
UNRESOLVED  
*(Unresolved recommendation  
pertains to National Park  
Service.)*

## APPENDIX 7

### SUMMARY OF INTERNAL REPORTS OVER 6 MONTHS OLD PENDING CORRECTIVE ACTION

This is a listing of internal reports with management decisions over 6 months old for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action. These reports continue to be monitored by the Focus Leader for Management Control and Audit Followup, Assistant Secretary for Policy, Management and Budget, for completion of corrective action. Note: The insular area reports contain recommendations made specifically to the insular area governors and other territorial officials, who do not report to the Secretary and are not subject to the policy, guidance, and administrative oversight established by the Assistant Secretary for Policy, Management and Budget.

#### BUREAU OF INDIAN AFFAIRS

95-I-598 BUREAU OF  
INDIAN AFFAIRS  
PRINCIPAL FINANCIAL  
STATEMENTS FOR FISCAL  
YEARS 1993 AND 1994  
(2/28/95)  
2 RECOMMENDATIONS

95-I-1402 WAPATO  
IRRIGATION PROJECT,  
BUREAU OF INDIAN  
AFFAIRS (9/30/95)  
2 RECOMMENDATIONS

96-I-641 REVIEW OF  
INDIAN IRRIGATION  
PROJECTS, BUREAU OF  
INDIAN AFFAIRS (3/29/96)  
13 RECOMMENDATIONS

97-I-504 DIRECT AND  
GUARANTEED LOAN  
PROGRAMS, EASTERN  
AREA OFFICE, BUREAU OF  
INDIAN AFFAIRS (3/10/97)  
1 RECOMMENDATION

7-I-771 GENERAL  
CONTROLS OVER  
AUTOMATED  
INFORMATION SYSTEMS,  
OPERATIONS SERVICE  
CENTER, BUREAU OF  
INDIAN AFFAIRS (4/30/97)  
6 RECOMMENDATIONS

97-I-834 BUREAU OF INDIAN  
AFFAIRS CONSOLIDATED  
FINANCIAL STATEMENTS  
FOR FISCAL YEARS 1995  
AND 1996 (5/9/97)  
1 RECOMMENDATION

98-I-483 FOLLOWUP OF  
GENERAL CONTROLS OVER  
AUTOMATED  
INFORMATION SYSTEMS,  
OPERATIONS SERVICE  
CENTER, BUREAU OF  
INDIAN AFFAIRS (6/10/98)  
5 RECOMMENDATIONS

98-I-703 AGRICULTURAL  
LEASING AND GRAZING  
ACTIVITIES, FORT PECK  
AGENCY, BUREAU OF  
INDIAN AFFAIRS (9/30/98)  
2 RECOMMENDATIONS

#### BUREAU OF LAND MANAGEMENT

92-I-828 ONSHORE  
GEOPHYSICAL  
EXPLORATION PROGRAM  
(5/26/92)  
2 RECOMMENDATIONS

95-I-379 FOLLOWUP  
OF RECOMMENDATIONS  
RELATING TO BUREAU OF  
LAND MANAGEMENT USER  
CHARGES FOR  
MINERAL-RELATED  
DOCUMENT PROCESSING  
(1/23/95)  
2 RECOMMENDATIONS

95-I-747 RIGHT-OF-WAY  
GRANTS, BUREAU OF  
LAND MANAGEMENT  
(3/31/95)  
6 RECOMMENDATIONS

96-I-1265 OCCUPANCY  
TRESPASS RESOLUTION,  
BUREAU OF LAND  
MANAGEMENT (9/30/96)  
1 RECOMMENDATION

97-I-1104 MANAGEMENT  
OF HERD LEVELS, WILD  
HORSE AND BURRO  
PROGRAM, BUREAU OF  
LAND MANAGEMENT  
(8/12/97)  
2 RECOMMENDATIONS

98-I-419 THE ADOPT-A-  
HORSE PROGRAM, BUREAU  
OF LAND MANAGEMENT  
(4/30/98)  
3 RECOMMENDATIONS

98-I-551 REIMBURSEMENT OF FIREFIGHTING COSTS, BUREAU OF LAND MANAGEMENT (7/27/98) 5 RECOMMENDATIONS

99-I-395 ADMINISTRATION OF REVENUES DUE FROM HELIUM PRODUCED ON FEDERAL LEASES, BUREAU OF LAND MANAGEMENT (3/31/99) 3 RECOMMENDATIONS

99-I-677 RANGELANDS IMPROVEMENT PROGRAM, BUREAU OF LAND MANAGEMENT (7/28/99) 4 RECOMMENDATIONS

99-I-808 CULTURAL RESOURCE MANAGEMENT, BUREAU OF LAND MANAGEMENT (9/13/99) 4 RECOMMENDATIONS

## **BUREAU OF RECLAMATION**

92-I-1128 REPAYMENT OF MUNICIPAL AND INDUSTRIAL WATER SUPPLY INVESTMENT COSTS (8/13/92) 2 RECOMMENDATIONS

94-I-884 DEVELOPMENT STATUS OF THE DOLORES AND THE ANIMAS-LA PLATA PROJECTS (7/11/94) 1 RECOMMENDATION

94-I-930 IRRIGATION OF INELIGIBLE LANDS (7/1/94) 3 RECOMMENDATIONS

95-I-870 RECREATION MANAGEMENT ACTIVITIES AT SELECTED SITES (5/17/95) 2 RECOMMENDATIONS

95-r-1204 FINANCIAL MANAGEMENT OF THE COLUMBIA BASIN PROJECT, PACIFIC NORTHWEST REGION (8/22/95) 1 RECOMMENDATION

95-I-1376 FOLLOWUP OF RECOVERY OF OPERATION AND MAINTENANCE PROGRAM EXPENSES (9/29/95) 1 RECOMMENDATION

95-I-1383 RECOVERY OF OPERATION AND MAINTENANCE COSTS, COLUMBIA BASIN PROJECT (9/29/95) 2 RECOMMENDATIONS

96-I-313 AWARD AND ADMINISTRATION OF CONTRACT NO. 1425-2-CC-40-12260 WITH ENVIRONMENTAL CHEMICAL CORPORATION RELATED TO THE SUMMITVILLE MINE SITE CLEANUP, BUREAU OF RECLAMATION (3/14/96) 1 RECOMMENDATION

98-I-383 CENTRAL VALLEY PROJECT RESTORATION FUND, BUREAU OF RECLAMATION (3/31/98) 2 RECOMMENDATIONS

99-I-133 IDENTIFICATION OF UNNEEDED ACQUIRED LANDS, BUREAU OF RECLAMATION (12/21/98) 3 RECOMMENDATIONS

99-I-627 OGLALA SIOUX RURAL WATER SUPPLY SYSTEM, MNI WICONI RURAL WATER SUPPLY PROJECT, BUREAU OF RECLAMATION (6/29/99) 4 RECOMMENDATIONS

## **INSULAR AREAS**

### **American Samoa**

96-I-533 AMERICAN SAMOA LEGISLATURE, AMERICAN SAMOA GOVERNMENT (3/22/96) 7 RECOMMENDATIONS

### **Commonwealth of the Northern Mariana Islands**

94-I-1323 UTILITIES RATE STRUCTURE, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (9/30/94) 3 RECOMMENDATIONS

95-I-106 CONTRACTING AND CONTRACT ADMINISTRATION, COMMONWEALTH UTILITIES CORPORATION, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (1/14/94) 5 RECOMMENDATIONS

99-I-356 DISCRETIONARY AND REPROGRAMMED FUNDS, OFFICE OF THE GOVERNOR, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (3/26/99) 2 RECOMMENDATIONS

### **Guam**

92-I-1360 GOVERNMENT OF GUAM RETIREMENT FUND (9/18/92) 7 RECOMMENDATIONS

98-I-335 PROGRAMS AND OPERATIONS, DEPARTMENT OF VOCATIONAL REHABILITATION, GOVERNMENT OF GUAM (3/16/98)

3 RECOMMENDATIONS

98-I-570 ASSESSMENT AND COLLECTION OF GROSS RECEIPTS TAXES, DEPARTMENT OF REVENUE AND TAXATION, GOVERNMENT OF GUAM (7/17/98)

4 RECOMMENDATIONS

98-I-643 OPERATIONAL FUNDING STATUS, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (8/28/98)

2 RECOMMENDATIONS

### **Republic of Palau**

92-I-1368 BILLINGS AND COLLECTIONS OF THE REPUBLIC OF PALAU'S GROSS REVENUE TAX (9/28/92)

3 RECOMMENDATIONS

### **U.S. Virgin Islands**

91-I-1188 SECURITY AND MAINTENANCE OF CORRECTIONAL FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (8/29/91)

16 RECOMMENDATIONS

92-I-90 PRISON OVERCROWDING, BUREAU OF CORRECTIONS (10/28/91)

5 RECOMMENDATIONS

94-I-248 PROPERTY MANAGEMENT FUNCTIONS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (1/24/94)

1 RECOMMENDATION

95-I-52 SELECTED ADMINISTRATIVE FUNCTIONS, ST. CROIX INTERIM HOSPITAL, GOVERNMENT OF THE VIRGIN ISLANDS (10/31/94)

2 RECOMMENDATIONS

97-I-257 SMALL BUSINESS DEVELOPMENT AGENCY, GOVERNMENT OF THE VIRGIN ISLANDS (1/15/97)

4 RECOMMENDATIONS

97-I-590 SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, INFANTS AND CHILDREN, DEPARTMENT OF HEALTH, GOVERNMENT OF THE VIRGIN ISLANDS (3124197)

1 RECOMMENDATION

98-I-293 BUSINESS LICENSING FEES, DEPARTMENT OF LICENSING AND CONSUMER AFFAIRS, GOVERNMENT OF THE VIRGIN ISLANDS (2127198)

3 RECOMMENDATIONS

99-I-148 UNEMPLOYMENT INSURANCE PROGRAM, DEPARTMENT OF LABOR, GOVERNMENT OF THE VIRGIN ISLANDS (12/18/98)

9 RECOMMENDATIONS

99-I-400 ACQUISITION AND CONTROL OF COMPUTERS, BUREAU OF INTERNAL REVENUE, GOVERNMENT OF THE VIRGIN ISLANDS (3/31/99)

6 RECOMMENDATIONS

### **MINERALS MANAGEMENT SERVICE**

97-I-1042 ROYALTY MANAGEMENT PROGRAM'S AUTOMATED INFORMATION SYSTEMS, MINERALS MANAGEMENT SERVICE (7/31/97)

1 RECOMMENDATION

98-I-484 MINERALS MANAGEMENT SERVICE'S WORK REGARDING UNDERPRICING OF CALIFORNIA CRUDE OIL (6/10/98)

1 RECOMMENDATION

99-I-387 OPPORTUNITY TO INCREASE OFFSHORE OIL AND GAS RENTAL REVENUES, MINERALS MANAGEMENT SERVICE (3/31/99)

2 RECOMMENDATIONS

99-I-628 IMPLEMENTATION OF RECOMMENDATIONS FOR IMPROVING GENERAL CONTROLS OVER THE AUTOMATED INFORMATION SYSTEM, ROYALTY MANAGEMENT PROGRAM, MINERALS MANAGEMENT SERVICE (7/9/99)

1 RECOMMENDATION

### **MULTI-OFFICE**

96-I-1255 SELECTED ACTIVITIES OF THE ROYALTY MANAGEMENT SYSTEM, MINERALS MANAGEMENT SERVICE (9/30/96)

2 RECOMMENDATIONS

96-I-1267 INSPECTION AND ENFORCEMENT PROGRAM AND SELECTED RELATED ACTIVITIES, BUREAU OF LAND MANAGEMENT (9/30/96)  
4 RECOMMENDATIONS

97-I-908 AUTOMATED LAW ENFORCEMENT SYSTEM, NATIONAL PARR SERVICE (6/23/97)  
2 RECOMMENDATIONS

99-I-782 PROCESSING NOTIFICATIONS FOR THE STRIPPER OIL WELL PROPERTY ROYALTY RATE REDUCTION PROGRAM, MINERALS MANAGEMENT SERVICE (8/31/99)  
1 RECOMMENDATION

#### **NATIONAL PARK SERVICE**

98-I-406 FOLLOWUP OF RECOMMENDATIONS CONCERNING UTILITY RATES IMPOSED BY THE NATIONAL PARR SERVICE (4/15/98)  
4 RECOMMENDATIONS

#### **OFFICE OF THE SECRETARY**

97-I-683 MAINFRAME COMPUTER POLICIES AND PROCEDURES, ADMINISTRATIVE SERVICE CENTER, BUREAU OF RECLAMATION (313 1/97)  
2 RECOMMENDATIONS

98-I-623 FOLLOWUP OF MAINFRAME COMPUTER POLICIES AND PROCEDURES, ADMINISTRATIVE SERVICE CENTER, BUREAU OF RECLAMATION (8/20/98)  
7 RECOMMENDATIONS

98-I-712 RECEIPT AND EXPENDITURE OF FUNDS BY THE UTAH RECLAMATION MITIGATION AND CONSERVATION COMMISSION FOR FISCAL YEARS 1996 AND 1997 (9/30/98)  
7 RECOMMENDATIONS

99-I-381 ADDITIONAL CONTROLS NEEDED FOR THE DATA PROCESSING ENVIRONMENT AT THE U.S. GEOLOGICAL SURVEY RESTON ENTERPRISE DATA SERVICES CENTER (3125199)  
12 RECOMMENDATIONS

#### **OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT**

97-I-1303 FEE COMPLIANCE PROGRAM, OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT (9/30/97)  
1 RECOMMENDATION

#### **OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS**

97-I-196 STATEMENT OF ASSETS AND TRUST FUND BALANCES AT SEPTEMBER 30, 1995, OF THE TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (12/13/96)  
16 RECOMMENDATIONS

97-I-1167 JUDGMENT FUNDS AWARDED TO THE TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS (9122197)  
1 RECOMMENDATION

97-I-1168 JUDGMENT FUNDS AWARDED TO THE NAVAJO NATION (9/22/97)  
1 RECOMMENDATION

97-I-1169 JUDGMENT FUNDS AWARDED TO THE PAPAGO TRIBE OF ARIZONA (9/15/97)  
2 RECOMMENDATIONS

98-I-206 FINANCIAL STATEMENTS FOR FISCAL YEAR 1996 FOR OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS TRIBAL, INDIVIDUAL INDIAN MONIES AND OTHER SPECIAL TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (1/23/98)  
12 RECOMMENDATIONS

#### **U.S. FISH AND WILDLIFE SERVICE**

**95-I-376** CONCESSION FEES, U.S. FISH AND WILDLIFE SERVICE (1117195)  
1 RECOMMENDATION

97-I-1112 ADMINISTRATION OF GRANTS AWARDED UNDER THE NORTH AMERICAN WETLANDS CONSERVATION ACT, U.S. FISH AND WILDLIFE SERVICE (8/29/97)  
1 RECOMMENDATION

97-I-1302 PARTNERS FOR WILDLIFE HABITAT RESTORATION PROGRAM, U.S. FISH AND WILDLIFE SERVICE (9/29/97)  
4 RECOMMENDATIONS

97-I-1305 AUTOMATED  
LAW ENFORCEMENT  
SYSTEM, U.S. FISH AND  
WILDLIFE SERVICE  
(9/30/97)  
4 RECOMMENDATIONS

99-I-162 LAND  
ACQUISITION ACTIVITIES,  
US. FISH AND WILDLIFE  
SERVICE (12/29/98)  
6 RECOMMENDATIONS

## U.S. GEOLOGICAL SURVEY

97-I-927 U.S. GEOLOGICAL  
SURVEY FINANCIAL  
STATEMENTS FOR FISCAL  
YEAR 1996 (6/12/97)  
1 RECOMMENDATION

99-404 U.S. GEOLOGICAL  
SURVEY FINANCIAL  
STATEMENTS FOR FISCAL  
YEARS 1998 AND 1997  
(3/31/99)  
2 RECOMMENDATIONS

## APPENDIX 8

### STATUTORY AND ADMINISTRATIVE RESPONSIBILITIES

**The** Inspector General Act of 1978 (Public Law 95-452) sets forth specific requirements for semiannual reports to be made to the Secretary for transmittal to the Congress. A **selection** of other statutory and administrative responsibilities and criminal and civil investigative authorities of the OIG follows:

#### Statutory Audit Responsibilities

Statutory audit responsibilities include:

P.L. 96-510	<b>Comprehensive</b> Environmental Response, Compensation and Liability Act of 1980 ( <b>Superfund</b> )
P.L. 97-357	Insular Areas Act of 1982
P.L. 97-45 1	Federal Oil and Gas Royalty Management Act of 1982
P.L. 99-499	<b>Superfund</b> Amendments and Reauthorization Act of 1986
P.L. 101-576	Chief Financial Officers Act of 1990
P.L. 103-382	Improving American Schools Act of 1994
P.L. 104-208	Federal Financial Management Improvement Act of 1996
P.L. 104-316	General Accounting <b>Office</b> Act of 1996, Section 108, "To Require <b>DOI-OIG</b> To Audit the Central Utah Project Cost Allocation"
P.L. 105-277	Office of National <b>Drug</b> Control Policy Reauthorization Act of 1998
P.L. 104-156	Single Audit Act of 1996

#### Administrative Responsibilities

Office of Management and Budget circulars and bulletins:

A-50	"Audit <b>Followup</b> "
A-81	"Cost Principles for State and Local Government"
A-123	"Management Accountability and Control"
A-131	"Value Engineering"
A-133	"Audits of States, Local Governments, and Non-Profit Organizations"
97-01	"Form and Content of Agency Financial Statements" (Bulletin)
98-08	"Audit Requirements for Federal Financial Statements" (Bulletin)

#### Criminal and Civil Investigative Authorities

Criminal investigative authorities include:

- Title 18, United States Code, section on crime and criminal procedures as they pertain to **OIG's** oversight of **DOI** programs and employee misconduct.

Civil and administrative investigative authorities include civil **monetary penalty** authorities such as:

- Title 31, United States Code, Section 3801 et seq., the Program Fraud Civil Remedies Act.
- Title 31, United States Code, Section 3729-3733, the False Claims Act.



## APPENDIX 9

### CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

<u>Inspector General Act. as amended</u>		<u>Page</u>
Section 4(a)(2)	Review of Legislation and Regulations	N/A*
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	4-18
Section 5(a)(2)	Recommendations <b>With</b> Respect to Significant Problems, Abuses, and Deficiencies	4-18
Section 5(a)(3)	Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed	48-52
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	111
Section 5(a)(5)	Summary of Instances Where Information Was Refused	N/A*
Section 5(a)(6)	List of Audit Reports	20-34
Section 5(a)(7)	Summary of Significant Reports	4-18
Section 5(a)(8)	Statistical Table - Questioned Costs	35
Section 5(a)(9)	Statistical Table - Recommendations That Funds Be Put To Better Use	38
Section 5(a)(10)	Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	40-47
Section 5(a)(11)	Significant Revised Management Decisions Made During the Reporting Period	N/A*
Section 5(a)(12)	Management Decisions With Which the Inspector General Is in Disagreement	N/A*
Section 5(a)(13)	Information Described Under Section 05(b) of the Federal Financial Management Improvement Act of 1996	N/A*

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\*N/A: Not applicable



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