

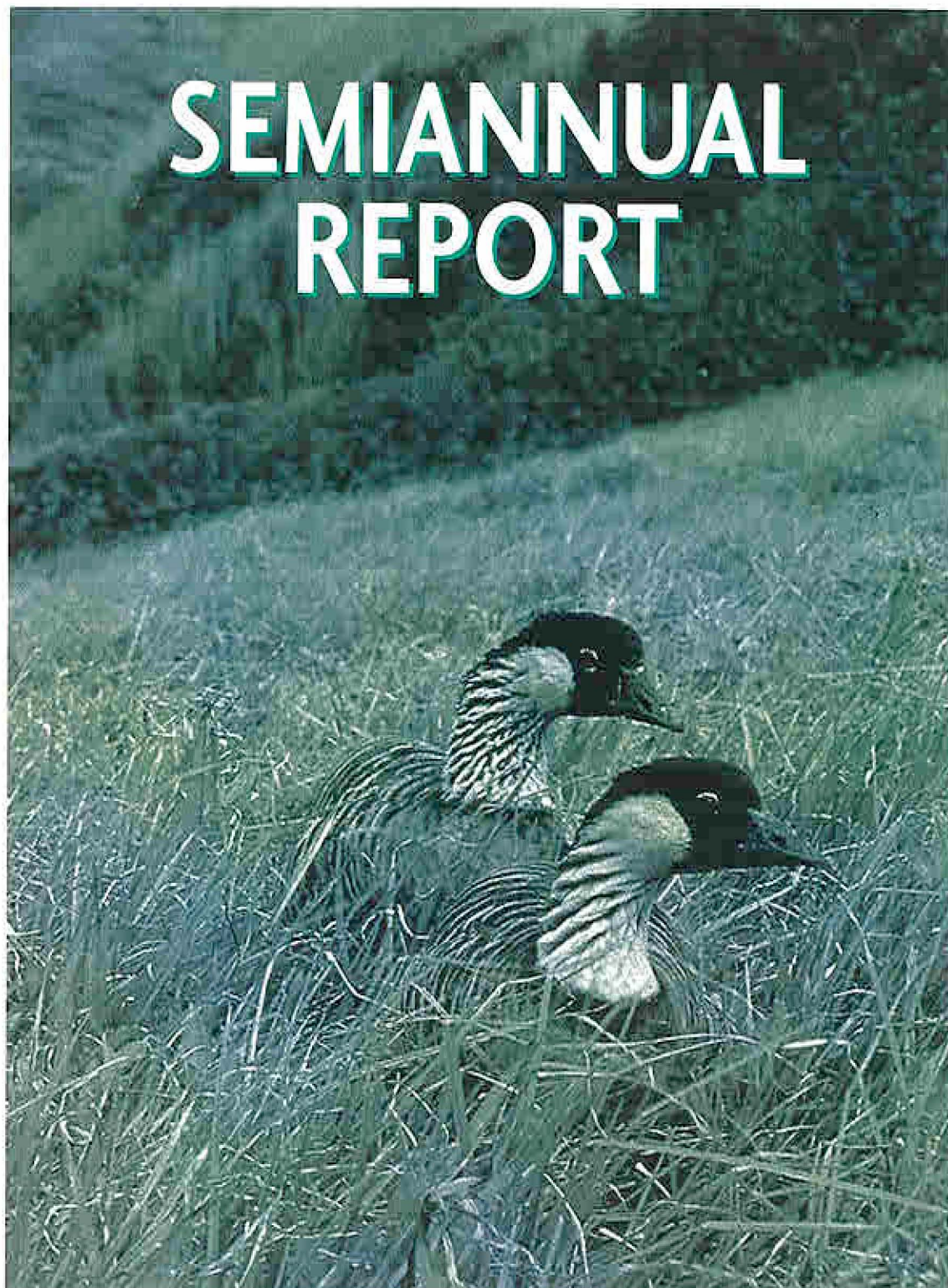
Office of Inspector General

Highlights

Department
Earns Unqualified
Audit Opinion,
but Audit
Highlights the
Need to Improve
(page 3)

Law Enforcement
Review Leads to
Department-Wide
Assessment
(page 13)

SEMIANNUAL REPORT



Message from the Inspector General


Over the past year, the OIG has reorganized and re-engineered its internal operations to provide quality products and services in areas that are of the highest priority to the Department and provide the greatest return on our investment. The new Administration has emphasized increased accountability in the Government's financial and management operations, major management reforms in Government organizations, and results from program activities. This, in turn, translates into greater demands on the OIG community, as well as greater opportunities for Interior's OIG to play a more significant role in promoting integrity and accountability in the Department's programs and operations. The OIG is evolving toward the highest risk and highest priority areas, making the most valuable recommendations and, then following up on these recommendations to ensure that they have been implemented appropriately and have the intended effect.

This is a dramatic shift in thinking and operation, since the implementation of audit recommendations is, for the most part, out of our control. We believe, however, that the right approach is to work collaboratively with the Department to exact the greatest and most valuable long-term benefit. While it may take several years to actually measure the impact of our recommendations, our new Quality Assurance and Follow-up Unit has already begun the process of tracking and verifying recommendations that the Department reports as implemented. Once sufficient information is obtained and recommendations have been prioritized, we plan to begin a more strategic and aggressive approach to audit follow-up.

Specifically, we will increase follow-up of reported audit recommendations to verify implementation, and begin the process of gauging the outcome(s) of our Audit work and the Department's efforts to implement recommendations. Many OIGs have removed themselves from any activity that goes beyond identification of problems and simply making recommendations. While we cannot force implementation of recommendations upon the Department, we believe that we have a responsibility to assist the Department in effecting the intended results of our recommendations. Our participation in the implementation process will enhance flexibility, and should, in turn, better ensure that the results we envision are achieved.

We will also increase consultative services for our customers. The OIG is evolving from a reactive, problem-detecting culture to a more proactive, problem-solving, solution-oriented organization. One of our primary objectives is to institute more short-term, quick-response approaches to respond more effectively to Congressional and DOI management requests and to independently and expediently assess areas of concern, usually within a 60-90 day period. Using an array of techniques, our staff can identify actions that Departmental management can take to improve operations and meet program objectives in a more effective and, if feasible, a less costly manner.

This approach has greatly enhanced communication and coordination with the Department and the Bureaus and has facilitated more collaborative resolutions of problems. We hope to continue building a strong foundation to address and solve some of the more difficult internal control and management weaknesses within the Department, while always maintaining our independence and never surrendering our ability to detect and prevent fraud, waste and abuse.


Earl E. Devaney
Inspector General

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Statistical Highlights

Audit Activities and Impacts

Reports Issued	35
- Internal Audits	24
- Contract and Grant Audits.....	11
Single Audits Processed	114
Indirect Cost Proposals Negotiated	160
Total Monetary Impact.....	\$20.4
(Dollar Amounts in Millions)	
- Questioned Costs.....	\$10.0
- Recommendations that funds be put to Better Use.....	\$10.4
Internal Audit Recommendations Made.....	120
Internal Audit Recommendations Resolved.....	97

Investigative Activities and Impacts

Cases Closed this Period	109
New Cases Opened.....	105
Hotline Complaints/Inquiries Received	903
Indictments/Informations	12
Convictions.....	12
Sentencings.....	17
- Jail	120 mos.
- Probation/Supervised Release.....	828 mos.
- Community Service.....	250 hrs.
Criminal Referrals	30
Criminal Judgements/Restitutions.....	\$876,803
Criminal Declinations.....	27
Administrative Actions	48
Civil Referrals	5
Civil Recoveries	\$154,278,500
Civil Declinations.....	1
Downgrades.....	1
Removals	4
Resignations	3
Employee Suspensions (Totaling 472 days)	21
Reprimands/Counseling	12
General Policy Actions.....	4
Administrative Recoveries/Restitutions (Totaling \$14,985).....	2
Reassignments and Transfers	1

Introduction

Mission

The mission of the Office of Inspector General (OIG) is to promote excellence in the programs, operations and management of the Department of the Interior (DOI).

Responsibilities

The OIG is responsible for independently and objectively identifying risks and vulnerabilities that directly impact, or could impact, the Department's ability to accomplish its mission. We are required to keep the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of Departmental programs and operations. Effective implementation of this mandate addresses the public's demand for greater accountability in the administration of Government programs and operations and the demand for programs that work better, cost less, and get the results Americans want.

Activities

The OIG accomplishes its mission through conducting audits, evaluations, and investigations relating to programs and operations of the Department. The OIG has reorganized and re-engineered its internal operations to provide higher quality products and services in areas that are of the highest priority and provide the greatest return on investment.

Significant Audit Activities and Investigations

Department of the Interior

- **Security and General Controls Over Financial Management Systems** - Security and general controls over the DOI's financial management systems were not adequately established or were not operating effectively to ensure that sensitive or critical financial data or systems were safeguarded.
- **Deferred Maintenance Management and Reporting** - Amounts reported for deferred maintenance were not adequately supported.

The progress and success of the DOI's planned improvements in these areas will be assessed during the audits of the fiscal year 2001 financial statements.

Review of Law Enforcement Retirement Process Cites Room for Improvement

At the request of Senator Strom Thurmond, IG Program Integrity and Audit staff teamed to review the *Firefighter and Law Enforcement Retirement Team* (FLERT) operated by the Bureau of Land Management on behalf of the Department. FLERT processes applications for the certification of special retirement coverage for DOI firefighters and law enforcement officers.

A number of administrative weaknesses were identified in the assessment. Recommendations to improve the efficiency of FLERT were also provided. A Department task force was formed with participation from all of the affected Bureaus with law enforcement officers or firefighters. Progress has been made to address the deficiencies. IG staff will re-assess FLERT in the near future to determine if the unit is operating more efficiently.

Trust Fund Financial Statement Audit Continues to Report Problems

The fiscal year 1999 and 1998 financial statements for trust funds held by the DOI for Indian tribes and individual Indians were not accurate. As a result, the certified public accounting firm that conducted the audit qualified its opinion because of irreconcilable differences of about \$35 million between recorded cash balances and the balances reported by the U.S. Treasury as of September 30, 1999 and 1998; inadequacies in various Indian trust fund accounting systems; inadequate records and weaknesses in internal controls; and disagreements with individual Indians about their trust fund balances. In response to these and other related concerns, the DOI has implemented a high-level action plan to reform the trust fund management system.

Significant Audit Activities and Investigations

Department of the Interior

Suggestions to Improve Collections Made to the Department of Hawaiian Home Lands

We identified opportunities for the Department of Hawaiian Home Lands (DHHL) to improve controls related to the collection of delinquent loans and property taxes. We noted that the DHHL had not taken sufficient action to collect delinquent balances totaling \$22 million on 600 loans or establish procedures to ensure the collection of \$1 million in property taxes it had committed to pay on behalf of lessees. To address these issues, we advised the DHHL that it should:

- Implement procedures, as provided in its regulations, to collect payment for delinquent loans, such as garnishing wages and instituting repayment agreements for delinquent borrowers.
- Implement procedures to monitor the payment of real property taxes by Hawaiian Home Land lessees and ensure that the lessees either pay the taxes or arrange with the DHHL to repay advance payments made on their behalf.

Payroll/ Personnel Transactions Processed Accurately and Timely, but Needed Improvements in Operations and Security Identified

The DOI's National Business Center's (NBC) policies and procedures generally provided for accurate and timely processing of personnel and payroll transactions in compliance with applicable laws and regulations. However, we found that opportunities exist to improve the efficiency and effectiveness of NBC's operations and to decrease risk of unauthorized access to, modification of, and disclosure of personnel and payroll data. Based on our audit, NBC began or completed:

- Developing a strategic plan for its operations,
- Programming all required functions in the payroll/ personnel system,
- Instituting all necessary security policies, and
- Improving internal controls over software changes and separation of duties.

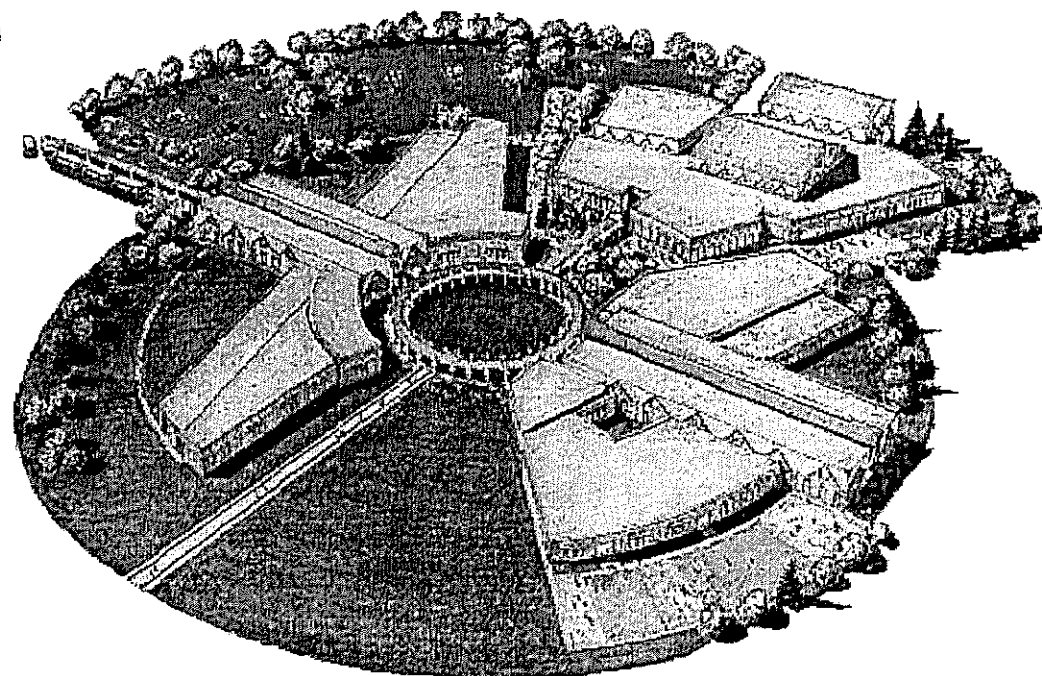
Significant Audit Activities and Investigations

Bureau of Indian Affairs



Monitoring of Indian School Construction to be Improved

Construction of the Chief Leschi School was necessitated when the Assistant Secretary for Indian Affairs condemned the middle/high school portion of the old school. Congress appropriated \$28.9 million for construction of the new school, which was expected to house 1,077 pre-kindergarten through grade 12 students. School construction was administered by the Puyallup Tribe under grants and contracts awarded by the Bureau of Indian Affairs (BIA). We found that although the Tribe constructed the School within the \$28.9 million of contract and grant monies received, the facility differed from the BIA planning document for the School. The School was larger than specified, which resulted in additional construction costs of about \$666,000, and the School did not build the athletic fields provided for in the plans, which required the School to rent athletic facilities at a cost of about \$10,000 a year. Also, the BIA did not remove the old school buildings from its data base, resulting in the BIA overpaying by \$785,000 the Tribe's school board to maintain the old buildings. The BIA agreed to provide more effective monitoring of school construction and to recover the erroneous payments.



New Chief Leschi School

Significant Audit Activities and Investigations

Bureau of Indian Affairs

Review of Four Schools Reveals Noncompliance with Financial Plans

We reviewed the financial plans of four BIA-operated schools and found that the schools were not adequately managing their financial resources and did not fully comply with the requirements for preparing and executing local financial plans.

- The plans did not include all funds available to the schools and/or did not contain budgets for individual programs;
- Expenditures were not adequately monitored and funds were not always spent in accordance with the approved plans; and
- The plans were not revised and school board officials were not informed when expenditures varied significantly from the plans.

Accordingly, the BIA and school board officials lacked assurance that funds were spent in a prudent manner. One school overspent its Indian School Education Program (ISEP) and transportation funding by about \$115,000, and another school had unspent ISEP funds totaling \$127,000 at year-end and lost the use of those funds.

Lab Technician Falsifies Lab Results

Jean Peterson, former laboratory technician with Aaron Swan & Associates, Inc., was sentenced in the U.S. District Court, District of South Dakota, to 4 years of probation and ordered to pay a fine of \$2,000 for her involvement in the fabrication of laboratory test reports. A BIA construction contractor used the falsified lab reports to verify that the base aggregate materials used to construct a 12-mile road on the Cheyenne River Indian Reservation met proper standards. The BIA paid the contractor \$3.5 million to build the road. They now estimate that it will cost millions of dollars to restore the road to the proper quality specifications. The investigation continues to determine whether other individuals participated in the scheme.

Significant Audit Activities and Investigations

Bureau of Indian Affairs

Sisters Sentenced for Stealing Federal Lunch Money

Diana Smith and Doreen Begay, former employees of a Navajo boarding school, were sentenced in U.S. District Court, District of Arizona, following their guilty pleas to conspiracy and theft for stealing more than \$200,000 from a Federal program intended to feed underprivileged Native American school children. To carry out their scheme, the sisters discovered an obsolete school bank account, stole checks, deposited the funds into that account, and used the money to gamble at casinos. Smith was sentenced to 18 months of imprisonment and 3 years of probation. Begay was sentenced to 4 months of home confinement and 5 years of probation. Smith and Begay were ordered to jointly make restitution of \$208,422. As a result of this investigation, BIA has initiated improvements in the manner in which lunch reimbursement checks are processed.

Former Tribal Comptroller and Former Tribal Accountant Indicted for Conspiracy and Misapplication of Tribal Funds

Tribal Comptroller Allan Butterfield and Tribal Accountant Lou Ann Gordon of the Red Cliff Band of Chippewa Indians (Red Cliff Band) were charged in a three-count indictment by a Federal grand jury for the Western District of Wisconsin of conspiring to embezzle approximately \$925,000 from a tribal bank account and converting nearly a quarter of a million dollars of the funds to their personal use. The Red Cliff Band located in Bayfield City, Wisconsin, is an Indian tribal organization that receives more than \$1 million in funding from the BIA each year. During a routine audit, auditors discovered that a bank account reserved solely for the distribution of Federal program funds was improperly being used to issue payroll advances to Red Cliff Band employees. None of the advances were repaid. The indictment charged that for more than three years, Butterfield and Gordon used a bank account that the tribal council was told had been closed, to divert Federal program funds. Butterfield and Gordon hid the existence of the account by failing to report it in the tribal general ledger and year-end financial reports, and then disbursed payroll advances from the hidden account to themselves and others within the tribal accounting department. A trial date is pending.

Significant Audit Activities and Investigations

Bureau of Land Management



Previously Identified Deficiencies in the Trans- Alaska Pipeline System Corrected

The Joint Pipeline Office (JPO), which is operated by the Bureau of Land Management (BLM) and the Alaska Department of Natural Resources, has corrected 99 percent (4,916 of 4,920) of the deficiencies previously identified in the Trans-Alaska Pipeline System (TAPS). The pipeline, which is operated by the Alyeska Pipeline Service Company, transports almost 20 percent of the Nation's domestically produced oil over an 800-mile pipeline that extends from Prudhoe Bay, north of the Arctic Circle, to the Port of Valdez on Prince William Sound. In 1993, consultants hired by Alyeska and the JPO identified the 4,920 deficiencies in pipeline operations that included structural problems which could adversely impact the pipeline in case of an earthquake and inadequate security measures at remote gates. During our review, we identified some needed improvements in JPO's monitoring program and external reporting. The BLM agreed with the report's findings and three recommendations to improve inspection and oversight.

We also looked at actions taken by JPO and Alyeska in response to 44 allegations made by a private interest group regarding mismanagement of TAPS. The allegations included electrical violations, improper inspector certifications, and materials that could not be traced to authorized suppliers. Based on documentation prepared by JPO and a consultant of Alyeska, we found that:

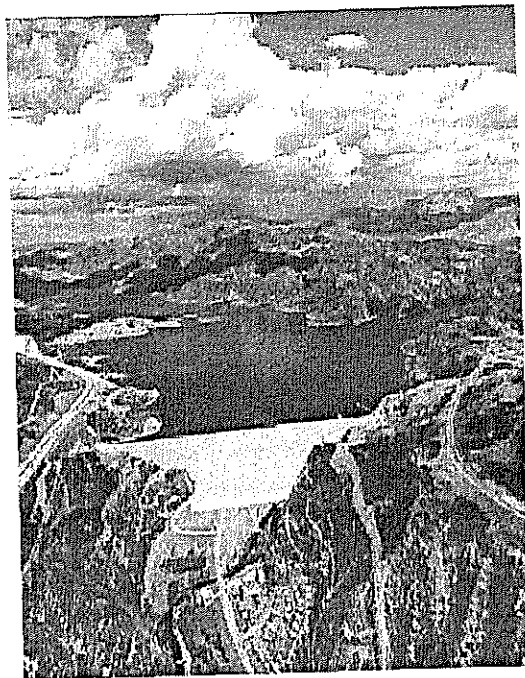
- 2 allegations were not supported;
- 13 allegations had been previously identified as pipeline deficiencies by JPO, Alyeska, or a consultant; and
- Alyeska had corrected the problem for 10 allegations and had issued a plan for addressing the problem for 19 allegations.

Significant Audit Activities and Investigations

Bureau of Reclamation



Reliability of Cost Ceiling for Bonneville Unit Disputed



Congress controls and monitors the Federal money spent in developing water projects, including the Bonneville Unit of the Central Utah Project, by establishing an authorized cost ceiling, which is the maximum amount of money that Congress will appropriate to construct a project. Since a water project can take years to come on line, Congress allows the authorized cost ceiling to be updated annually for changes resulting from economic factors, usually inflation. The updating process is called indexing.

We concluded that the Bureau of Reclamation's (BOR) \$1.4 billion cost ceiling calculation for the Bonneville Unit was not reliable and should not be used as the basis for requesting additional appropriations for the following reasons:

- BOR records were insufficient to support historical amounts and adjustments included in the computations. For example, records were not available to support expenditures for noncontract (i.e., designs and specifications, construction supervision, and engineering) costs totaling \$280 million from 1966 to 1997.
- The BOR incorrectly continued to index unbuilt commercial power and irrigation features that, since 1992, it was no longer authorized to construct. The continued indexing of these features for inflation incorrectly increased the ceiling by about \$63 million.
- The BOR did not record \$14.6 million of expenditures against the Bonneville cost ceiling, thereby overstating the ceiling available for appropriation by that amount.

The Assistant Secretary for Water and Science disagreed with our conclusion and stated that the BOR's calculation would continue to be used as the basis for requesting additional appropriations. As the Congress will ultimately resolve this issue (through the funding process), both the Assistant Secretary and our office informed the Congress of our respective positions.

Significant Audit Activities and Investigations

Fish and Wildlife Service



National Conservation Training Center Improves its Purchasing and Property Management

During our review, we informed management officials of the Fish and Wildlife Service's (FWS) National Conservation Training Center of deficiencies in its purchasing and property management. Center officials, before our final report was issued, implemented all ten of the audit recommendations. Problems addressed by the Center were the lack of competitive procurements, the use of inappropriate contracting methods, and the lack of controls over contractor payments and performance. As a result, the Center lacked assurance that the best quality goods and services were obtained at the lowest cost. Inadequate administrative controls were also found in the Center's property management system, which caused duplicate cost entries, other posting errors, and omissions of some acquisitions in the system, thus resulting in inaccurate property listings.

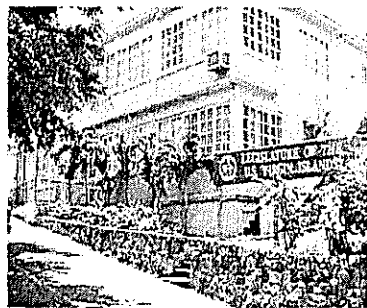
Refuge Law Enforcement Review Leads to Assessment Department-Wide

At the request of the Director of the Fish & Wildlife Service (FWS), IG Program Integrity staff teamed with consultants from the International Association of Chiefs of Police (IACP) to assess Refuge Law Enforcement. IACP staff delivered a comprehensive final report, *Protecting the National Wildlife Refuge System: Law Enforcement Requirements for the 21st Century*. This report identified numerous weaknesses and vulnerabilities in staffing, training and properly equipping refuge law enforcement. Initial steps have been taken by FWS leadership to prioritize their efforts to address the identified concerns in the report. IG staff will closely monitor efforts by FWS to address these issues in a timely manner.

As a result of this study and numerous other studies related to the law enforcement components of the Department, Secretary Norton has requested that the IG conduct a comprehensive study of law enforcement in the Department. Program Integrity and Audit staff will be utilized to conduct this assessment and we anticipate completing the final report to the Secretary in the fall of 2001.

Significant Audit Activities and Investigations

Insular Areas



Virgin Islands Legislature Spent More than Allotted

The Virgin Islands (VI) Legislature spent \$1.16 million more than it was allotted in fiscal year 1999, which contributed to the overall operating deficit of the VI Government. This occurred because the Legislature was allotted less than its full appropriation but did not limit its expenditures to the amount allotted. During the review, we also noted that the Legislature used its petty cash fund for regular operating expenses totaling about \$1.26 million, thus bypassing the controls in the Department of Finance; allowed personal services contractors to begin contract work before the contracts were legally executed; awarded contracts to full-time Government employees; paid significantly different rates to different contractors performing the same function; did not track the number of hours worked by the contractors; and failed to discontinue retirement annuity payments to Government retirees who were working under contract. In its response, the Legislature did not agree with our recommendation to limit expenditures and obligations to amounts allotted because it believed that the executive branch of the Government did not have the authority to reduce its appropriation. The Legislature did, however, agree with 7 of the other 11 report recommendations to improve operations and was asked to reconsider the other 4.

Improvements Needed to Ensure all Virgin Islands Excise Taxes are Paid

Although excise tax payments collected by the VI Bureau of Internal Revenue were appropriately deposited to the Government's General Fund, improvements in administration were needed to ensure that all taxes due are paid. Specifically, the Bureau did not:

- Assess and collect excise taxes in at least 1,111 instances where businesses received merchandise through the U.S. Postal Service.
- Take effective action to collect \$155,100 from 108 bondholders after the merchandise had been released.
- Validate tax credit claims before processing. Not doing so resulted in approved claims of about \$672,900 that were not adequately supported and claims of about \$195,600 that were in excess of the taxes paid or were claimed more than once.
- Collect at least \$3,500 in excise taxes because of computational errors.

The Governor concurred with all eight recommendations and indicated that corrective actions would be taken.

Significant Audit Activities and Investigations

Insular Areas

Virgin Islands Port Authority Successfully Generating Revenues but Needs to Improve Controls

During fiscal year 1999, the VI Port Authority, consisting of its Aviation Division and its Marine Division, successfully generated operating revenues of about \$21.7 million from landing, passenger, and parking fees plus rents and concessions at airport facilities and revenues of about \$15.1 million from various shipping and docking fees plus rents and concessions at seaport facilities. However, the Port Authority needed to make improvements in the way it managed its real property leases, collected amounts it was owed, and controlled cash collections at parking facilities. We found that:

- Sublease revenues of \$10,600 were not realized because the Port Authority had not obtained copies of sublease agreements.
- Effective collection and enforcement action on 87 accounts totaling more than \$1 million that were delinquent for over 90 days was not taken, and 31 other delinquent accounts were written off as uncollectible, even though there was no evidence that any collection activity was undertaken for 18 of the accounts.
- Parking fees were collected for only 25 percent of the parking machine tickets issued, and controls were not adequate to ensure that all collections were deposited.

The VI Port Authority agreed to improve controls over lease management, the collection of delinquent accounts, and the collection and deposit of parking lot fees.

Significant Audit Activities and Investigations

Insular Areas

Construction Contractor Sentenced in False Claims Case

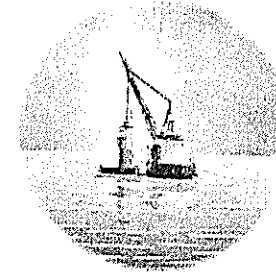
Lincoln Gumbs, a construction contractor, was sentenced in U.S. District Court, St. Thomas, Virgin Islands, to 18 months of imprisonment, 3 years of probation, and ordered to pay restitution in the amount of \$251,131 following his conviction for making false statements and submitting false claims related to construction contracts at the St. Thomas Hospital and the Eudora Kean High School. The construction contracts, valued at more than \$4 million, required surety bonds to guarantee performance under the contracts. Gumbs paid only \$10,000 for the surety bonds; however, he submitted and received reimbursements for the claims in the amount of \$236,926. In addition, Gumbs falsely over-valued the real property he used as security for the performance and payment bonds. Without the bonds, Gumbs could not have obtained the construction contracts for the two Government building projects awarded to his company. Gumbs is appealing his sentence.

Former Secretary of Finance Sentenced for Theft of Funds

Antonio Cabrera, former Secretary of Finance, Commonwealth of Northern Mariana Islands (CNMI), was sentenced to 33 months of imprisonment, and 3 years of probation as a result of his conviction on three counts of theft related to his misappropriation of travel funds and other monies from the CNMI Government. In addition, Cabrera was ordered to make restitution of \$56,462, and to pay a fine of \$15,000. Cabrera was originally indicted by a Federal grand jury of the U.S. District Court, District of Guam, on charges of bribery, as well as the theft charges. Cabrera was acquitted on the bribery counts.

Significant Audit Activities And Investigations

Minerals Management Service



Additional Settlement Agreements in Royalty Underpayment Cases

In recent settlements, six major oil companies agreed to pay more than \$154 million to the U.S. Government to resolve claims under the False Claims Act that they underpaid royalties owed for oil produced on Federal and Indian lands for more than 10 years. The settlements resolve allegations that the companies underreported the value of the oil that they produced on the leased lands and, consequently, paid fewer royalties than they owed to the government. This continuing effort by the Department of Justice and OIG has resulted in the recovery of more than \$484 million since 1998.

These recent oil settlements included Shell Oil Company - \$110 million; Burlington Resources, Inc. - \$8.5 million; Marathon Oil Company - \$7.7 million; Exxon Company USA - \$7 million; Phillips Petroleum - \$8 million; and Kerr McGee Energy Corporation/Oryx Energy Company - \$13 million.

Significant Audit Activities and Investigations

National Park Service



Guidelines on Park Use of Franchise Fees to be Revised

Under the National Park Service (NPS) Concessions Management Improvement Act (CMIA) of 1998, the NPS is authorized to use 20 percent of the franchise fees from concessionaires for NPS-wide activities and 80 percent for expenses at the park at which the fees were collected. The CMIA provided that fees could be used for visitor services and to pay for high priority and "urgently necessary resource management programs and operations." We found that the NPS has issued guidelines covering the collection, accounting, and use of funds derived from franchise fees collected in parks. The guidelines, however, gave priority to concession-related needs, regardless of other urgent needs. In order to meet the intent of the CMIA, we recommended that the NPS revise the guidelines to allow funds to be used for other high priority projects before all concession-related needs are addressed and for salaries for needed temporary and seasonal employees on approved projects. The NPS agreed to make the recommended revisions.

Concessionaire Convicted for Underpayment of Franchise Fees

Black Canyon, Inc., a concessionaire contracted by the NPS to operate a river rafting business on the Colorado River, pleaded guilty in the U.S. District Court for the District of Nevada to charges that it made false statements to the NPS by underreporting more than \$1 million in gross revenues on their annual financial reports to the NPS. Under the terms of the contract, Black Canyon was required to pay a franchise fee to NPS based on Black Canyon's gross revenue receipts. This investigation was part of an ongoing initiative to evaluate the fiscal accountability of the NPS concessionaires.

NPS Secretary Falsified Payroll Records to Obtain Money for Overtime Never Worked

Sharon Herring, Secretary, Recreation Conservation Division, NPS, pleaded guilty in U.S. District Court, District of Georgia, to embezzlement charges for falsely claiming more than \$30,000 in overtime hours on her time and attendance forms. For more than a year, Herring submitted the overtime hours for work she allegedly performed at the Southern Area Coordination Center. The Southern Area Coordination Center is a multi-agency task force assigned to handle emergencies that include forest fires, hurricanes, and tornadoes. In one pay period alone, Herring claimed 320 hours of overtime. The investigation also developed additional information that Herring improperly used her government-issued credit card to obtain cash advances, airline tickets, rented cars, and fuel for the unauthorized vehicles. The total of her unauthorized transactions exceeded \$15,000. When interviewed, Herring admitted to her actions and described in detail how she falsified hours and certified those hours by using her supervisor's payroll code. Shortly after the interview, Herring stopped reporting to work and was administratively terminated. Sentencing is pending.

Significant Audit Activities and Investigations

Office of Surface Mining Reclamation and Enforcement



Amounts Transferred for Coal Mine Workers Benefit Fund Accurate

The United Mine Workers of America (UMW) Combined Benefit Fund (CBF) provides health care and death benefits for approximately 65,000 retired union coal mine workers and their dependents. The Office of Surface Mining Reclamation and Enforcement (OSM) pays, from the interest earned on its abandoned mine reclamation fund, the health care premiums of retired workers whose former employer cannot be identified. We found that the \$234 million transferred by the OSM to the CBF for fiscal years 1996 through 2000 was, with minor exceptions, accurately determined and that the amounts paid for the health care of beneficiaries were accurate. However, the transfer bills for fiscal years 1999 and 2000 were understated by about \$885,000 and \$427,000, respectively, which represented only about 1 percent of the total transfers for those years. When informed of the understatements, the UMW recovered the \$885,000 and said it would recover the remaining \$427,000 by adjusting its fiscal year 2001 bill.

Fund May Not Be Able to Meet its Long-Term Financial Obligations

The financial condition of the CBF has deteriorated since the mid-1990s because the monthly premiums billed to coal operators for the assigned beneficiaries are significantly less than the cost actually incurred for their health care. For example, the estimated cost per beneficiary in fiscal year 2000 was \$3,562, whereas the premium was only \$2,502, for a deficit per beneficiary of \$1,059. Should this trend continue, the CBF may not be able to meet its future financial obligations. Based on our observations, we suggested that CBF trustees, coal operators, administrators of the United Mine Workers of America Health and Retirement Funds, and cognizant Federal agencies work together to address this matter.

Appendix 1

Summary of Audit Activities From October 1, 2000 through March 31, 2001

AUDITS PERFORMED BY:

	OIG STAFF	OTHER FEDERAL AUDITORS (With Processing by OIG Staff)	NON- FEDERAL AUDITORS (With Review and Processing by OIG Staff)	
	Internal and Contract Audits and ICPs*	Contract and Grant Audits	Single Audits	TOTAL
REPORTS ISSUED TO:				
<i>Department/Office of the Secretary</i>	6	0	0	6
<i>Fish and Wildlife and Parks</i>	7	3	13	23
<i>Indian Affairs</i>	3	0	72	75
<i>Insular Areas</i>	4	0	16	20
<i>Land and Minerals Management</i>	8	0	7	15
<i>Water and Science</i>	4	0	6	10
Subtotal	32	3	114	149
INDIRECT COST PROPOSALS NEGOTIATED FOR:				
<i>Indian Tribes and Organizations</i>	120	0	0	120
<i>Insular Areas</i>	12	0	0	12
<i>State Agencies</i>	28	0	0	28
Subtotal	160	0	0	160
TOTAL	192	3	114	309

*Indirect cost proposals

Semiannual Report to the Congress: October 1, 2000 – March 31, 2001

Appendix 2

Reports Issued or Processed and Indirect Cost Proposals Negotiated During the 6-Month Period Ended March 31, 2001

This listing includes all internal audit reports issued, evaluations completed, contract and single audit reports issued or processed, and indirect cost agreements negotiated during the 6-month period ended March 31, 2001. 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 Indian Affairs

- 01-I-235 Compliance with Local Financial Plans for the 1997/1998 School Year at Selected Schools Operated by the Bureau of Indian Affairs (3/13/01) *\$339,600
- 01-I-237 Construction Costs of Chief Leschi School, Constructed by the Puyallup Tribe Under Bureau of Indian Affairs Replacement School Construction (3/5/01)

Bureau of Land Management

- 01-I-96 Collections Module of the Collections and Billings System, Bureau of Land Management (12/21/00)
- 01-I-206 Oversight Activities of the Trans-Alaska Pipeline System, Bureau of Land Management (2/7/01)
- 01-I-274 Independent Auditors Report on Bureau of Land Management Financial Statements for Fiscal Year 2000 (3/8/01)
- 01-I-309 Management Issues Identified During Audit of the Bureau of Land Management Financial Statements for Fiscal Year 2000 (3/30/01)

Bureau of Reclamation

- 01-I-20 Bureau of Reclamation's Calculation of the Authorized Construction Cost Ceiling for the Bonneville Unit, Central Utah Project (10/24/00)

Fish and Wildlife Service

- 01-I-288 Procurement and Property Management Activities, National Conservation Training Center (3/30/01) *\$59,100

Semiannual Report to the Congress: October 1, 2000 – March 31, 2001

Multi-Office

- 01-I-225 Procurement of Equal Employment Opportunity Investigative and Counseling Services (2/21/01)
01-I-257 Independent Auditors Report on the Department of the Interior Annual Report for Fiscal Year 2000 (2/28/01)
01-I-297 Stripper Oil Well Property Royalty Rate Reduction Program (3/30/01)

National Park Service

- 01-I-116 Collection and Use of Concession Fees (1/11/01)
01-I-305 Independent Auditors Report on National Park Service Financial Statements for Fiscal Year 2000 (3/30/01)

Office of the Special Trustee for American Indians

- 01-I-205 Independent Auditors Report on the Financial Statements for Fiscal Years 1998 and 1999 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 (1/31/01)

Office of Surface Mining Reclamation and Enforcement

- 01-I-187 Funds Transferred to the United Mine Workers of America Combined Benefit Fund by the Office of Surface Mining Reclamation and Enforcement (2/5/01)
01-I-188 Selected Aspects of the Operation of the United Mine Workers of America Combined Benefit Fund (2/5/01)
01-I-273 Independent Auditors Report on Office of Surface Mining Reclamation and Enforcement Financial Statements for Fiscal Year 2000 (3/7/01)

Office of the Secretary

- 01-I-104 Office of Personnel Management - Agreed Upon Procedures (12/14/00)
01-I-131 Personnel and Payroll Processing Policies and Procedures, National Business Center/Products and Services, Office of the Secretary, Department of the Interior (1/22/01)
01-I-211 Management Issues Related to the Collection of Delinquent Loans and Property Taxes by the Department of Hawaiian Home Lands (2/20/01)

U.S. Virgin Islands

- 01-I-107 Administrative Functions, Legislature of the Virgin Islands, Government of the Virgin Islands (12/29/00) **\$1,193,541 and **\$126,752
01-I-247 Verification of Watch Quota and Jewelry Quota Data for Calendar Year 2000 (2/28/01)
01-I-291 Administration and Collection of Excise Taxes, Bureau of Internal Revenue, Government of the Virgin Islands (3/30/01) **\$868,496 and **\$158,600
01-I-303 Billing and Collection Functions, Virgin Islands Port Authority, Government of the Virgin Islands (3/30/01) **\$2,086,162

Contract Audits

Bureau of Reclamation

- 01-E-184 Mingus Constructors, Incorporated, Costs Claimed for Equitable Adjustment Submitted to Bureau of Reclamation Under Contract No. 1425-5-CC-40-17910 (2/14/01) **\$725,790
01-E-229 Sloat and Associates, Incorporated, Costs Claimed Under Bureau of Reclamation Contract No. 1425-5-CC-40-18140 (2/15/01) **\$157,964
01-E-260 Ferguson Harbour, Incorporated, Costs Billed Under Bureau of Reclamation Contract No. 98CS810027, Delivery Order No. 98A4810027, from October 7, 1999 through March 23, 2000 (3/2/01) **\$6,723

Fish and Wildlife Service

- 01-E-17 Cost Accounting System Used by the State of Wisconsin for Federal Aid Grants Awarded by the U.S. Fish and Wildlife Service for Fiscal Year 1997 (10/20/00)
01-E-61 U.S. Fish and Wildlife Service Federal Aid Grants to the State of New Hampshire Fish and Game Department for Fiscal Years 1996 and 1997 (11/30/00) **\$44,070
01-E-117 U.S. Fish and Wildlife Service Federal Aid Grants to the State of West Virginia Division of Natural Resources for Fiscal Years 1996 and 1997 (12/26/00) **\$16,837,909
01-E-230 Geonix Martel, Incorporated, Costs Billed Under U.S. Fish and Wildlife Service Contract No. 14-48-0009-96-003 from June 4, 1996 through November 30, 2000 (2/16/01)

Minerals Management Service

- 01-E-234 State of Colorado, Department of Revenue, Costs Billed Under Minerals Management Service Cooperative Agreement No. 1435-02-99-CA-40307 from October 1, 1998 through June 30, 2000 (2/16/01)

National Park Service

- 01-E-35 Callas Contractors, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1999 (11/7/00) **\$16,425
01-E-36 Capitol Mechanical Construction, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1999 (11/7/00) **\$98,194
01-E-244 E.M.S. Consultants, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from May 1, 1996 through June 1, 1999 (2/28/01) **\$327,330

Single Audits

Bureau of Indian Affairs

01-A-0	Northwest Intertribal Court System, Fiscal Year Ended September 30, 1999 (10/3/00) **\$27,229
01-A-4	Tunica-Biloxi Tribe of Louisiana, Fiscal Year Ended December 31, 1998 (10/6/00)
01-A-5	Otoe-Missouri Tribe of Indians, Fiscal Year Ended December 31, 1997 (10/10/00) **\$161,770
01-A-6	Yavapai-Apache Nation, Fiscal Year Ended December 31, 1998 (10/6/00)
01-A-7	Dibe Yazhi Habitiin Olta, Inc., DBA Borrego Pass School, Fiscal Year June 30, 1999 and 1998 (10/13/00) **\$165,519
01-A-9	Lac Courte Oreilles Ojibwa Community College, Fiscal Year Ended June 30, 1999 (10/20/00)
01-A-22	Pawnee Nation of Oklahoma, Fiscal Year Ended December 31, 1997 and 1996 (10/27/00)
01-A-23	Menominee Indian Tribe of Wisconsin, Fiscal Year Ended September 30, 1998 (10/27/00)
01-A-32	The Chickasaw Nation, Fiscal Year Ended September 30, 1999 and 1998 (11/3/00)
01-A-33	Bering Sea Fishermen's Association, Fiscal Year Ended June 30, 1998 and 1997 (11/6/00)
01-A-39	Chickasaw Nation, Fiscal Year Ended September 30, 1998 (11/6/00)
01-A-73	Grand Portage Reservation Tribal Council, Fiscal Year Ended December 31, 1997 (12/7/00)
01-A-74	St. Croix Tribe of Wisconsin, Fiscal Year Ended September 30, 1998 (12/7/00)
01-A-77	San Juan Pueblo, Fiscal Year Ended December 31, 1998 (12/13/00)
01-A-78	Penobscot Indian Nation, Fiscal Year Ended September 30, 1999 (12/14/00)
01-A-79	The Hopi Tribe, Fiscal Year Ended November 30, 1998 (12/13/00)
01-A-80	Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 1999 (12/14/00) **\$6,500
01-A-81	Samish Indian Nation, Fiscal Year Ended December 31, 1998 (12/13/00)
01-A-87	Marty Indian School Board, Incorporated, Fiscal Year Ended June 30, 1998 (12/14/00)
01-A-88	Little Wounded School Board, Incorporated, Fiscal Year Ended June 30, 1998 (12/13/00)
01-A-92	Crow Creek Tribal Schools, Fiscal Year Ended June 30, 1998 (12/14/00)
01-A-93	Northern Cheyenne Tribal School, Fiscal Year Ended June 30, 1998 (12/15/00)
01-A-102	Kaibab Band of Paiute Indians, Fiscal Year Ended December 31, 1998 (12/15/00)
01-A-103	Redding Rancheria, Fiscal Year Ended December 31, 1998 (12/15/00)
01-A-113	Cheyenne-Arapaho Tribe of Oklahoma, Fiscal Year Ended December 31, 1997 (12/22/00)
01-A-114	Hoopa Valley Tribe, Fiscal Year Ended September 30, 1998 (1/11/01)
01-A-115	Swinomish Indian Tribal Community, Fiscal Year Ended December 31, 1998 (12/26/00)
01-A-133	Ely Shoshone Tribe, Fiscal Year Ended December 31, 1998 (1/9/01)
01-A-134	Santo Domingo Tribe, Fiscal Year Ended September 30, 1999 (1/10/01)
01-A-135	Elko Band Council, Fiscal Year Ended September 30, 1998 (1/10/01)
01-A-136	Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 1998 (1/10/01) **\$370,430
01-A-137	Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 1998 (1/12/01)
01-A-138	Indian Township Tribal Government, Fiscal Year Ended September 30, 1998 (1/9/01)
01-A-139	American Horse School, Fiscal Year Ended June 30, 1997 (1/9/01) **\$10,000
01-A-140	Lac Courte Oreilles Ojibwas Community College, Fiscal Year Ended June 30, 1998 (1/9/01)
01-A-141	Sisseton-Wahpeton Sioux Tribe, Fiscal Year Ended September 30, 1998 (1/10/01)
01-A-142	Fort McDowell Mohave-Apache Indian Community, Fiscal Year Ended September 30, 1998 (1/11/01)
01-A-144	Forest County Potawatomi Community, Fiscal Year Ended September 30, 1999 (1/9/01)

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01-A-151	Lac Du Flambeau Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 1999 (1/12/01)
01-A-189	Leech Lake Reservation, Fiscal Year Ended September 30, 1997 (1/24/01)
01-A-190	Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 1998 (1/24/01) **\$78,369
01-A-191	Enemy Swim Day School, Fiscal Year Ended June 30, 1999 (1/24/01)
01-A-192	Alamo Navajo School Board, Incorporated, Fiscal Year Ended June 30, 1999 (1/24/01)
01-A-203	Quechan Indian Tribe, Fiscal Year Ended December 31, 1998 (1/25/01)
01-A-204	Northwest Indian College, Fiscal Year Ended June 30, 1999 (1/25/01)
01-A-214	Shoshone-Bannock School District Number 512, Fiscal Year Ended June 30, 1998 (2/8/01)
01-A-215	Shoshone-Bannock School District Number 512, Fiscal Year Ended June 30, 1999 (2/8/01)
01-A-216	Hannahville Indian Community, Fiscal Year Ended September 30, 1999 (2/8/01)
01-A-218	Hopland Band of Pomo Indians, Fiscal Year Ended December 31, 1998 (2/9/01)
01-A-219	Wa He Lut Indian School, Fiscal Year Ended June 30, 1999 (2/8/01)
01-A-220	Havasupai Tribe, Fiscal Year Ended September 30, 1998 (2/8/01)
01-A-231	Salt River Pima-Maricopa Indian Community School, Fiscal Year Ended June 30, 1999 (2/15/01)
01-A-232	Shoalwater Bay Indian Tribe, Fiscal Year Ended September 30, 1998 (2/16/01)
01-A-233	Temecula Band of Luiseno Mission Indians of the Pechanga Indian Reservation, Fiscal Year Ended September 30, 1998 (2/16/01)
01-A-256	Coyote Canyon Rehabilitation Center, Incorporated, and Affiliate, Fiscal Year Ended June 30, 1999 (3/23/01)
01-A-263	Osage Nation, Fiscal Year Ended September 30, 1997 (3/6/01)
01-A-264	Penobscot Indian Nation, Fiscal Year Ended September 30, 1998 (3/5/01)
01-A-265	Chilchinbeto Community School, Incorporated, Fiscal Year Ended June 30, 1999 (3/5/01)
01-A-266	Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 1999 (3/5/01)
01-A-270	Pueblo of Laguna, Department of Education, Fiscal Year Ended June 30, 1998 (3/7/01)
01-A-271	Tohono O'odham Nation, Fiscal Year Ended September 30, 1999 (3/7/01)
01-A-287	Pueblo of Laguna, Fiscal Year Ended February 28, 1999 (3/22/01)
01-A-292	Thlopthlocco Tribal Town, Fiscal Years Ended September 30, 1997 and 1996 (3/27/01)
01-A-294	Manilaq Association, Fiscal Year Ended September 30, 1999 (3/27/01) **\$5,842
01-A-295	Prairie Band of Potawatomi Indians, Fiscal Year Ended December 31, 1998 (3/27/01)
01-A-296	Pueblo of Isleta, Fiscal Year Ended December 31, 1997 (3/27/01)
01-A-298	Confederated Tribe of Coos, Lower Umpqua and Siuslaw Indians, Fiscal Year Ended September 30, 2000 (3/29/01)
01-A-299	Porcupine School, Fiscal Year Ended June 30, 1998 (3/29/01) **\$103,603
01-A-300	Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 1998 (3/29/01) **\$113,674
01-A-301	Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 1999 (3/29/01)
01-A-302	Elko Band Council, Fiscal Year Ended September 30, 1999 (3/29/01)
01-A-304	Seneca Nation of Indians, Fiscal Year Ended September 30, 1999 (3/29/01)

Bureau of Land Management

01-A-255	Texas, Fiscal Year Ended August 31, 1998 (3/1/01)
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Bureau of Reclamation

01-A-75	Shoshone Irrigation Project Joint Powers Board, Fiscal Year Ended September 30, 1999 (12/7/00)
01-A-143	West River/Lyman-Jones Rural Water Systems, Incorporated, Fiscal Years Ended December 31, 1999 and 1998 (1/9/01)
01-A-217	Woodbridge Irrigation District, Fiscal Year Ended December 31, 1999 (2/8/01)
01-A-293	Glenn-Colusa Irrigation District, Fiscal Year Ended September 30, 1999 and 1998 (3/27/01)

Fish and Wildlife Service

01-A-76	Bad River Band of Lake Superior Tribe of Chippewa Indians, Fiscal Year Ended September 30, 1997 (12/13/00)
01-A-195	State of Utah, Fiscal Year Ended June 30, 1999 (1/29/01) **\$30,183
01-A-196	State of Georgia, Fiscal Year Ended June 30, 1999 (1/29/01)
01-A-202	State of California, Fiscal Year Ended June 30, 1999 (1/29/01)
01-A-240	Alaska, Fiscal Year Ended June 30, 1997 (2/23/01)
01-A-241	Rhode Island and Providence Plantations, Fiscal Year Ended June 30, 1997 (2/23/01)
01-A-242	New Hampshire, Fiscal Year Ended June 30, 1998 (2/23/01)
01-A-248	California, Fiscal Year Ended June 30, 1997 (3/1/01)
01-A-250	Missouri, Fiscal Year Ended June 30, 1998 (3/1/01)
01-A-252	Oregon, Fiscal Year Ended June 30, 1998 (3/1/01)
01-A-253	Wisconsin, Fiscal Year Ended June 30, 1998 (3/1/01)

Geological Survey

01-A-200	California Institute of Technology, Fiscal Year Ended September 30, 1998 (1/29/01)
01-A-249	California Institute of Technology, Fiscal Year Ended September 30, 1996 (3/1/01)

Insular Areas

American Samoa

01-A-245	American Samoa Government, Fiscal Year Ended September 30, 1995 (2/28/01) **\$2,241,683
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Commonwealth of the Northern Mariana Islands

01-A-210	Karidat, Fiscal Year Ended September 30, 1996 (2/2/01)
01-A-212	Karidat, Fiscal Year Ended September 30, 1997 (2/7/01)
01-A-213	Karidat, Fiscal Year Ended September 30, 1998 (2/7/01)
01-A-269	Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1999 (3/8/01) **\$146,174

Federated States of Micronesia

01-A-262	Chuuk Organization for Community Action, Fiscal Year Ended March 31, 1998 (3/5/01)
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Guam

01-A-28	Guam Community College, Fiscal Year Ended September 30, 1999 (10/30/00)
01-A-56	Guam International Airport Authority, Fiscal Year Ended September 30, 1999 (11/28/00)
01-A-275	Guam Housing and Urban Renewal Authority, Fiscal Year Ended September 30, 1999 (3/12/01)
01-A-289	Government of Guam, Fiscal Year Ended September 30, 1999 (3/26/01) **\$3,147,789

Republic of Palau

01-A-8	Republic of Palau, National Government, Fiscal Year Ended September 30, 1999 (10/17/00) **\$28,888
01-A-63	Palau Community College, Fiscal Year Ended September 30, 1999 (12/4/00)
01-A-261	Palau Community Action Agency, Fiscal Year Ended September 30, 1999 (3/5/01)

Republic of the Marshall Islands

01-A-29	Republic of the Marshall Islands, Fiscal Year Ended September 30, 1999 (10/30/00) **\$2,298,000
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Trust Territory of the Pacific Islands

01-A-112	College of Micronesia Land Grant Program, Fiscal Year Ended September 30, 1999 (12/26/00)
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U.S. Virgin Islands

01-A-82	Government of the Virgin Islands, Fiscal Year Ended September 30, 1998 (12/11/00)
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National Park Service

01-A-89	Georgia Trust for Historic Preservation, Fiscal Year Ended March 31, 1999 (12/14/00)
01-A-251	Decatur, Alabama, Fiscal Year Ended September 30, 1997 (3/1/01)

Office of Surface Mining Reclamation and Enforcement

01-A-197	State of New Mexico, Energy Minerals and Natural Resources Department, Fiscal Year Ended June 30, 1999 (1/29/01)
01-A-198	The George Washington University, Fiscal Year Ended June 30, 1998 (1/29/01)
01-A-199	Campbell County, Wyoming, Fiscal Year Ended June 30, 1998 (1/29/01)
01-A-201	Commonwealth of Pennsylvania, Fiscal Year Ended June 30, 1999 (1/29/01)
01-A-243	Wyoming, Fiscal Year Ended June 30, 1998 (2/23/01) **\$127,588
01-A-267	Kentucky, Fiscal Year Ended June 30, 1998 (3/6/01)

Indirect Cost Proposals

Bureau of Indian Affairs

01-P-11	Kuskokwin Native Association, Fiscal Year Ended September 30, 1996 (10/18/00) *\$69,568
01-P-12	Kuskokwin Native Association, Fiscal Year Ended September 30, 1997 (10/18/00) *\$111,060
01-P-13	Kuskokwin Native Association, Fiscal Year Ended September 30, 1998 (10/18/00) *\$191,436
01-P-14	Kuskokwin Native Association, Fiscal Year Ended September 30, 1999 (10/18/00)
01-P-15	Kuskokwin Native Association, Fiscal Year Ended September 30, 2000 (10/18/00)
01-P-24	Hoopa Valley Tribe, Fiscal Year Ended September 30, 1997 (10/26/00)
01-P-25	Round Valley Indian Health Center, Incorporated, Fiscal Year Ended June 30, 1999 (10/26/00)
01-P-26	Round Valley Indian Health Center, Incorporated, Fiscal Year Ended June 30, 2000 (10/26/00)
01-P-27	Muckleshoot Indian Tribe, Fiscal Year Ended December 31, 2001 (10/26/00)
01-P-30	Lac Vieux Desert Band of Lake Superior Chippewa Indians, Fiscal Year Ended December 31, 2000 (10/31/00)
01-P-31	Menominee Tribal Enterprises, Fiscal Year Ended June 30, 2000 (10/31/00)
01-P-37	Karuk Tribe of California, Fiscal Year Ended September 30, 1999 (11/6/00)
01-P-38	Karuk Tribe of California, Fiscal Year Ended September 30, 2000 (11/6/00)
01-P-40	Moapa Band of Paiutes-Moapa River Indian Reservation, Fiscal Year Ended December 31, 2001 (11/8/00)
01-P-41	Cook Inlet Tribal Council, Incorporated, Fiscal Year Ended September 30, 2001 (11/8/00) *\$7,220
01-P-42	Ketchikan Indian Corporation, Fiscal Year Ended December 31, 1996 (11/14/00)
01-P-43	Ketchikan Indian Corporation, Fiscal Year Ended December 31, 1997 (11/14/00) *\$27,962
01-P-44	Ketchikan Indian Corporation, Fiscal Year Ended December 31, 1998 (11/14/00)
01-P-45	Ketchikan Indian Corporation, Fiscal Year Ended September 30, 1999 (11/14/00)
01-P-46	Ketchikan Indian Corporation, Fiscal Year Ended December 31, 2000 (11/14/00)
01-P-47	San Pasqual Band of Mission Indians, Fiscal Year Ended December 31, 2000 (11/14/00)
01-P-49	Pueblo of Santo Domingo, Fiscal Year Ended September 30, 2001 (11/15/00)
01-P-50	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2000 (11/15/00)
01-P-51	Seldovia Village Tribe, Fiscal Year Ended September 30, 1999 (11/16/00)
01-P-52	Seldovia Village Tribe, Fiscal Year Ended September 30, 2000 (11/16/00)
01-P-53	Seldovia Village Tribe, Fiscal Year Ended September 30, 2001 (11/16/00)
01-P-54	Elk Valley Rancheria Tribal Council, Fiscal Year Ended December 31, 1999 (11/17/00)
01-P-55	Elk Valley Rancheria, Fiscal Year Ended December 31, 2000 (11/17/00) *\$18,163
01-P-59	Bay Mills Indian Community, Fiscal Year Ended December 31, 2000 (11/28/00)
01-P-62	Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 1996 (12/1/00) *\$47,624
01-P-64	Confederated Tribes of the Umatilla Indian Reservation, Fiscal Year Ended December 31, 1997 (12/4/00)
01-P-65	Confederated Tribes of the Umatilla Indian Reservation, Fiscal Year Ended December 31, 1998 (12/4/00)
01-P-66	Confederated Tribes of the Umatilla Indian Reservation, Fiscal Year Ended December 31, 1999 (12/4/00)
01-P-67	Confederated Tribes of the Umatilla Indian Reservation, Fiscal Year Ended December 31, 2000 (12/4/00)

01-P-70	The Native Village of Eyak Tribal Council, Fiscal Year Ended September 30, 1999 (12/6/00)
01-P-71	The Native Village of Eyak Tribal Council, Fiscal Year Ended September 30, 2000 (12/6/00)
01-P-72	The Native Village of Eyak Tribal Council, Fiscal Year Ended September 30, 2001 (12/6/00)
01-P-83	Confederated Tribes and Bands of the Yakima Indian Nation, Fiscal Year Ended September 30, 1998 (12/12/00)
01-P-84	Confederated Tribes and Bands of the Yakima Indian Nation, Fiscal Year Ended September 30, 1999 (12/12/00)
01-P-98	Berry Creek Rancheria of Maidu Indians, Fiscal Year Ended December 31, 1999 (12/14/00) *\$26,999
01-P-99	Berry Creek Rancheria of Maidu Indians, Fiscal Year Ended December 31, 2000 (12/14/00) *\$20,715
01-P-100	The Hopi Tribe, Fiscal Year Ended November 30, 1998 (12/14/00)
01-P-101	The Hopi Tribe, Fiscal Year Ended November 30, 1999 (12/14/00)
01-P-119	Shingle Spring Band of Miwok Indians, Fiscal Year Ended December 31, 2001 (12/28/00)
01-P-120	Coyote Valley Band of Pomo Indians of California, Fiscal Year Ended December 31, 2000 (12/28/00)
01-P-121	Ely Shoshone Tribe, Fiscal Year Ended December 31, 2000 (12/28/00) *\$27,624
01-P-122	Native Village of Wales, Tribal Environmental Program, Fiscal Year Ended December 2001 (1/2/01) *\$81,549
01-P-123	Chilkoot Indian Association, Fiscal Year Ended December 31, 2001 (1/2/01)
01-P-124	Shoalwater Bay Indian Tribe, Fiscal Year Ended September 30, 2000 (1/2/01)
01-P-125	Shoalwater Bay Indian Tribe, Fiscal Year Ended September 30, 2001 (1/2/01) *\$55,712
01-P-126	Mechoopda Indian Tribe of Chico Rancheria, Fiscal Year Ended December 31, 2001 (1/5/01)
01-P-127	Tuolumne Band of Me-Wuk Indians of the Tuolumne Rancheria, Fiscal Year Ended December 31, 2001 (1/5/01)
01-P-128	Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 1998 (1/5/01) *\$14,741
01-P-129	Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 1999 (1/5/01) *\$24,985
01-P-130	Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 2000 (1/5/01) *\$30,335
01-P-145	Cherokee Nation of Oklahoma, Fiscal Year Ended September 30, 1997 (1/10/01)
01-P-146	Cherokee Nation, Fiscal Year Ended September 30, 1998 (1/10/01)
01-P-147	Cherokee Nation, Fiscal Year Ended September 30, 1999 (1/10/01)
01-P-148	Cherokee Nation, Fiscal Year Ended September 30, 2000 (1/10/01)
01-P-149	Cherokee Nation, Fiscal Year Ended September 30, 2001 (1/10/01)
01-P-150	Cherokee Boys Club, Incorporated, Fiscal Year Ended June 30, 2001 (11/16/00)
01-P-152	Lovelock Paiute Tribe, Fiscal Year Ended December 31, 2000 (1/12/01) *\$127,382
01-P-154	Pauma Band of Mission Indians, Fiscal Year Ended December 31, 1996 (1/12/01)
01-P-155	Pauma Band of Mission Indians, Fiscal Year Ended December 31, 1998 (1/12/01)
01-P-156	Pauma Band of Mission Indians, Fiscal Year Ended December 31, 1997 (1/12/01)
01-P-157	Pauma Band of Mission Indians, Fiscal Year Ended December 31, 1999 (1/12/01) *\$2,981
01-P-160	Orutsaramuit Native Council, Fiscal Year Ended December 31, 1992 (1/17/01)
01-P-161	Fallon Paiute Shoshone Tribe, Fiscal Year Ended December 31, 1998 (1/17/01)
01-P-162	Elk Valley Rancheria, Fiscal Year Ended December 31, 2001 (1/17/01)
01-P-163	Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 1997 (1/17/01)
01-P-164	Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 1998 (1/17/01)
01-P-165	Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 1999 (1/17/01)
01-P-166	Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 2000 (1/17/01)

01-P-167 Tule River Indian Tribe, Fiscal Year Ended September 30, 1997 (1/17/01)
 01-P-168 Tule River Indian Tribe, Fiscal Year Ended September 30, 1998 (1/17/01)
 01-P-169 Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 2000 (1/18/01)
 01-P-170 Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 1998 (1/18/01)
 01-P-171 Northwest Indian College, Fiscal Year Ended September 30, 1999 (1/18/01)
 01-P-172 Northwest Indian College, Fiscal Year Ended June 30, 2000 (1/18/01)
 01-P-173 Fort Bidwell Indian Community, Fiscal Year Ended September 30, 1997 (1/18/01)
 01-P-174 Fort Bidwell Indian Community, Fiscal Year Ended September 30, 1998 (1/18/01)
 01-P-175 Fort Bidwell Indian Community, Fiscal Year Ended September 30, 1999 (1/18/01)
 01-P-176 Fort Bidwell Indian Community, Fiscal Year Ended September 30, 2000 (1/18/01)
 01-P-177 Owens Valley Indian Water Commission, Fiscal Year Ended June 30, 2000 (1/18/01)
 *\$8,505
 01-P-178 Owens Valley Indian Water Commission, Fiscal Year Ended June 30, 2001 (1/18/01)
 *\$5,400
 01-P-179 Guidiville Indian Rancheria, Fiscal Year Ended December 30, 1999 (1/18/01)
 01-P-180 Guidiville Indian Rancheria, Fiscal Year Ended December 31, 2000 (1/18/01)
 01-P-181 Native Village of Kotzebue, Kotzebue IRA, Fiscal Year Ended December 31, 2001
 (1/19/01) *\$13,398
 01-P-185 Sitka Tribe of Alaska, Fiscal Year Ended December 31, 1999 (1/23/01) *\$87,519
 01-P-186 Sitka Tribe of Alaska, Fiscal Year Ended December 31, 2000 (1/23/01)
 01-P-193 Big Sandy Rancheria of Mono Indians, Fiscal Year Ended December 31, 2001 (1/24/01)
 01-P-194 Point No Point Treaty Council, Fiscal Year Ended December 31, 2001 (1/24/01) *\$8,910
 01-P-207 Quinault Indian Nation, Fiscal Year Ended September 30, 1999 (1/29/01) *\$107,839
 01-P-208 Quinault Indian Nation, Fiscal Year Ended September 30, 2000 (1/29/01) *\$89,015
 01-P-221 Yerington Paiute Tribe, Fiscal Year Ended December 31, 2000 (2/8/01)
 01-P-222 Central Council of the Tlingit and Haida Indians of Alaska, Fiscal Year Ended
 December 31, 2000 (2/9/01)
 01-P-226 Tulalip Tribes of Washington, Fiscal Year Ended December 31, 2000 (2/14/01) *\$138,785
 01-P-227 Susanville Indian Rancheria, Fiscal Year Ended December 31, 2000 (2/14/01)
 01-P-228 Susanville Indian Rancheria, Fiscal Year Ended December 31, 2001 (2/14/01)
 01-P-236 Samish Indian Nation, Fiscal Year Ended December 31, 2001 (2/21/01)
 01-P-238 Burns Paiute Tribe, Fiscal Year Ended December 31, 1999 (2/21/01)
 01-P-239 Burns Paiute Tribe, Fiscal Year Ended December 31, 2000 (2/21/01) *\$68,201
 01-P-258 Mentasta Lake Village Traditional Council, Fiscal Year Ended September 30, 1999 (3/1/01)
 *\$32,675
 01-P-259 Mentasta Lake Village Traditional Council, Fiscal Year Ended September 30, 2000
 (3/1/01) *\$23,062
 01-P-268 Confederated Tribes of the Colville Reservation, Fiscal Year Ended September 30, 2001
 (3/6/01)
 01-P-272 Port Gamble S'klallam Tribe, Fiscal Year Ended December 31, 2000 (3/8/01) *\$7,146
 01-P-276 Confederated Tribes of Goshute Reservation, Fiscal Year Ended September 30, 1998
 (3/14/01)
 01-P-277 Chicken Ranch Band of Me-Wuk Indians, Fiscal Year Ended December 31, 2000
 (3/14/01) *\$31,268
 01-P-278 Bridgeport Indian Colony, Fiscal Year Ended December 31, 2000 (3/14/01) *\$16,009
 01-P-279 Bridgeport Indian Colony, Fiscal Year Ended December 31, 2001 (3/14/01) *\$25,157
 01-P-280 Kipnuk Traditional Council, Fiscal Year Ended December 31, 1998 (3/16/01) *\$20,709
 01-P-281 Kipnuk Traditional Council, Fiscal Year Ended December 31, 1999 (3/16/01) *\$6,644
 01-P-282 Kipnuk Traditional Council, Fiscal Year Ended December 31, 2000 (3/16/01)

Semiannual Report to the Congress: October 1, 2000 – March 31, 2001

01-P-283 Kipnuk Traditional Council, Fiscal Year Ended December 31, 2001 (3/16/01)
 01-P-284 Fort Belknap Community Council, Fiscal Year Ended September 30, 2000 (3/16/01)
 01-P-285 Quechan Indian Tribe (Fort Yuma Reservation), Fiscal Year Ended December 31, 1999
 (3/20/01)
 01-P-286 Quechan Indian Tribe (Fort Yuma Reservation), Fiscal Year Ended December 31, 2000
 (3/20/01) *\$48,364
 01-P-306 Chippewa Cree Tribe of the Rocky Boys Reservation, Fiscal Year Ended September 30, 2000
 (3/30/01) *\$168
 01-P-307 Redding Rancheria, Fiscal Year Ended December 31, 2001 (3/30/01)
 00-P-423 Karuk Tribe of California, Fiscal Year Ended September 30, 1998 (1/6/00)

Bureau of Reclamation

01-P-158 North Dakota State Water Commission, Fiscal Year Ended June 30, 2001 (1/16/01)

Fish and Wildlife Service

01-P-10 Kansas Department of Wildlife and Parks, Fiscal Year Ended June 30, 2001 (10/18/00)
 01-P-19 South Dakota Department of Game, Fish and Parks, Fiscal Year Ended June 30, 2001
 (10/20/00)
 01-P-48 Mississippi Department of Environmental Quality, Fiscal Year Ended June 30, 2001
 (11/15/00)
 01-P-57 North Carolina Wildlife Resources Commission, Fiscal Year Ended June 30, 2001 (11/28/00)
 01-P-58 North Dakota Game and Fish Department, Fiscal Year Ended June 30, 2002 (11/28/00)
 01-P-90 Indiana Department of Natural Resources, Fiscal Year Ended June 30, 2000 (12/13/00)
 01-P-91 Ohio Department of Natural Resources, Fiscal Year Ended June 30, 2001 (12/12/00)
 01-P-108 Florida Fish and Wildlife Commission, Fiscal Year Ended June 30, 2001 (12/19/00)
 01-P-109 Illinois Department of Natural Resources, Fiscal Year Ended June 30, 2001 (12/21/00)
 01-P-153 Kentucky Department of Fish and Wildlife Resources, Fiscal Year Ended June 30, 2001
 (1/12/01)

Geological Survey

01-P-16 Wyoming State Geological Survey, Fiscal Year Ended June 30, 2001 (10/19/00)
 01-P-68 Geological Survey of Alabama/State Oil and Gas Board of Alabama, Fiscal Year Ended
 September 30, 2000 (12/4/00)

Semiannual Report to the Congress: October 1, 2000 – March 31, 2001

Insular Areas

American Samoa

- 01-P-1 American Samoa Government, Indirect Cost Proposal, Fiscal Year Ended September 30, 1998 (10/2/00)
- 01-P-246 American Samoa Government, Indirect Cost Proposal, Fiscal Year Ended September 30, 1999 (2/28/01)

Guam

- 01-P-21 University of Guam, Indirect Cost Proposal, Fiscal Year Ended September 30, 2001 (10/25/00)

U.S. Virgin Islands

- 01-P-60 Department of Planning and Natural Resources, Government of the Virgin Islands, Fiscal Years 2000 and 2002 (11/29/00)
- 01-P-94 Virgin Islands Territorial Emergency Management Agency, Government of the Virgin Islands (12/14/00)
- 01-P-132 Central Service Cost Allocation Plan, Government of the Virgin Islands, Fiscal Years 2000 and 2002 (1/8/01)
- 01-P-182 Department of Labor, Government of the Virgin Islands, Fiscal Years 2000 and 2002 (1/22/01)
- 01-P-183 Department of Justice, Government of the Virgin Islands, Fiscal Years 2000 and 2002 (1/22/01)
- 01-P-209 Department of Human Services, Government of the Virgin Islands, Fiscal Years 2000 and 2002 (1/31/01)
- 01-P-223 Department of Health, Government of the Virgin Islands, Fiscal Years 2000 and 2002 (2/9/01)
- 01-P-224 Virgin Islands Police Department, Government of the Virgin Islands, Fiscal Years 2000 and 2002 (2/9/01)
- 01-P-254 Island Resources Foundation, Fiscal Year Ended June 30, 2002 (2/28/01)

Multi-Office

- 01-P-2 State of Washington Interagency Committee for Outdoor Recreation, Fiscal Year Ended June 30, 2000 (10/4/00)
- 01-P-3 State of Washington Interagency Committee for Outdoor Recreation, Fiscal Year Ended June 30, 2001 (10/4/00)
- 01-P-85 Anderson-Cottonwood Irrigation District, Fiscal Year Ended December 31, 1999 (12/12/00)
- 01-P-86 Anderson-Cottonwood Irrigation District, Fiscal Year Ended December 31, 2000 (12/12/00)
- 01-P-118 California Department of Fish and Game, Fiscal Year Ended June 30, 2001 (12/28/00) *\$633

National Park Service

- 01-P-18 New Mexico Energy, Minerals and Natural Resources Department, Fiscal Year Ended June 30, 2001 (10/19/00)
- 01-P-34 Arkansas Department of Parks and Tourism, Fiscal Year Ended June 30, 2001 (11/1/00)
- 01-P-69 Pennsylvania Historical and Museum Commission, Fiscal Year Ended June 30, 2001 (12/5/00)
- 01-P-97 Minnesota Department of Natural Resources, Fiscal Year Ended June 30, 2001 (12/14/00)
- 01-P-105 Wisconsin Department of Natural Resources, Fiscal Year Ended June 30, 2001 (12/19/00)
- 01-P-106 Minnesota Historical Society, Fiscal Year Ended June 30, 2001 (12/19/00)
- 01-P-110 Wyoming Department of State Parks and Cultural Resources (aka Wyoming Department of Commerce), Fiscal Year Ended June 30, 2001 (12/21/00)
- 01-P-111 Kentucky Department for Local Government, Fiscal Year Ended June 30, 2001 (12/21/00)
- 01-P-159 Michigan Department of State, Fiscal Year Ended September 30, 2001 (1/17/01)

Office of Surface Mining Reclamation and Enforcement

- 01-P-95 Commonwealth of Virginia Department of Conservation and Recreation, Fiscal Year Ended June 30, 2001 (12/14/00)

Appendix 3

Monetary Impact of Audit Activities from October 1, 2000 through March 31, 2001

ACTIVITY*	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE (**and***)	REVENUES	TOTAL
<i>Bureau of Indian Affairs</i>	\$1,033,463	\$1,964,430	0	\$2,997,893
<i>Bureau of Reclamation</i>	6,723	883,754	0	890,477
<i>Fish and Wildlife Service</i>	30,183	59,100	0	89,283
<i>Insular Areas: ***</i>				
- <i>American Samoa</i>	2,241,683	0	0	2,241,683
- <i>Guam</i>	3,147,789	0	0	3,147,789
- <i>Marshall Islands</i>	2,298,000	0	0	2,298,000
- <i>Northern Mariana Islands</i>	146,174	0	0	146,174
- <i>Republic of Palau</i>	28,888	0	0	28,888
- <i>U.S. Virgin Islands</i>	541,571	7,461,287	0	8,002,858
<i>Multi-Office</i>	0	633	0	633
<i>National Park Service</i>	441,949	0	0	441,949
<i>Office of Surface Mining Reclamation and Enforcement</i>	127,588	0	0	127,588
TOTAL	\$10,044,011	\$10,369,204	0	\$20,413,215

* Costs for audits performed by the Defense Contract Audit Agency are not included.
 ** Includes monetary impact of indirect cost proposals negotiated.
 *** Monetary impact includes Federal and 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, 2001

No. 01-I-107 - "Administrative Functions, Legislature of the Virgin Islands, Government of the Virgin Islands," dated December 2000. All of the \$1,320,293 reported as monetary impact represents insular area funds.

No. 01-I-291 - "Administration and Collection of Excise Taxes, Bureau of Internal Revenue, Government of the Virgin Islands," dated March 2001. All of the \$1,027,096 reported as monetary impact represents insular area funds.

No. 01-I-303 - "Billing and Collection Functions of the Virgin Islands Port Authority, Government of the Virgin Islands," dated March 2001. All of the \$2,086,162 reported as monetary impact represents insular area funds.

Appendix 5

Table I

Inspector General Reports With Questioned Costs

	No. of Reports	Questioned Costs	Unsupported Costs*
A. For which no management decision had been made by the commencement of the reporting period	69	\$180,704,133	\$3,431,685
B. Which were issued during the reporting period	24	\$10,044,011	0
Total (A+B)	93	\$190,748,144	\$3,431,685
C. For which a management decision was made during the reporting period	10	\$1,034,795	\$8,340
(i) dollar value of disallowed costs	10	\$1,034,795	\$8,340
(ii) dollar value of costs allowed	0	0	0
D. For which no management decision had been made by the end of the reporting period	83	\$189,713,349	\$3,423,345
E. For which no management decision was made within 6 months of issuance	70	\$185,191,332	\$3,423,345

* Unsupported costs are included in questioned costs.

Appendix 5

Table II

Inspector General Reports With Recommendations That Funds Be Put to Better Use

	No. of Reports*	Dollar Value**
A. For which no management decision had been made by the commencement of the reporting period	32	\$322,824,417
B. Which were issued during the reporting period	45	10,369,204
Total (A+B)	77	\$333,193,621
C. For which a management decision was made during the reporting period	42	\$11,669,701
(i) dollar value of recommendations that were agreed to by management	41	\$8,356,613
(ii) dollar value of recommendations that were not agreed to by management	1	\$3,313,088
D. For which no management decision had been made by the end of the reporting period	35	\$321,523,920
E. For which no management decision was made within 6 months of issuance	31	\$318,661,582

* Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and the disagreed categories.

**Amounts include monetary impacts of preaward audits and indirect cost proposals negotiated.

Appendix 5

Table III

Inspector General Reports With Lost or Potential Additional Revenues

	No. of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period	13	\$70,649,262
B. Which were issued during the reporting period	<u>0</u>	<u>0</u>
Total (A+B)	<u>13</u>	<u>\$70,649,262</u>
C. For which a management decision was made during the reporting period	1	\$5,314,000
(i) dollar value of recommendations that were agreed to by management	1	\$3,800,000
(ii) dollar value of recommendations that were not agreed to by management	1	\$1,514,000
D. For which no management decision had been made by the end of the reporting period	12	\$65,335,262
E. For which no management decision was made within 6 months of issuance	12	\$65,335,262

Appendix 6

Summary of Reports Over 6-Months Old Pending Management Decisions

This listing includes internal, contract (except preawards), grant, and single audit reports that were over 6-months old on March 31, 2001 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. 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.

Internal Audits

Bureau of Indian Affairs

99-I-937 Auditors Report on Bureau of Indian Affairs Consolidated Comparative Financial Statements for Fiscal Years 1998 and 1997 (9/24/99) 22 Recommendations Unresolved

Insular Areas

American Samoa

93-I-1600 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 Follow-up 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-1195 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 Guam Governmentwide Travel Practices (11/26/93) 14 Recommendations and \$1,689,650 Unresolved
- 97-I-591 Guam Legislature, Government of Guam (3/24/97) 5 Recommendations and \$1,004,084 Unresolved
- 97-I-1051 Follow-up of Recommendations Concerning Personnel and Payroll Practices, Legislative Branch, Government of Guam (7/31/97) 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 (12/23/97) 10 Recommendations and \$741,687 Unresolved
- 98-I-264 Legislature Capital Improvement Fund, Guam Legislature, Government of Guam (2/20/98) 4 Recommendations and \$4,159,110 Unresolved
- 99-I-13 On-Call Substitute Teachers, Department of Education, Government of Guam (10/21/98) 1 Recommendation Unresolved
- 99-I-255 Federal Grant Program Travel Activities, Department of Education, Government of Guam (2/25/99) 7 Recommendations and \$47,879 Unresolved
- 99-I-455 Extended Day Program, Department of Education, Government of Guam (5/11/99) 8 Recommendations and \$2,661,634 Unresolved

Republic of the Marshall Islands

- 94-I-21 Capitol Relocation Project, Republic of the Marshall Islands (10/18/93) 2 Recommendations Unresolved
- 99-I-952 Marshall Islands Development Bank, Republic of the Marshall Islands (9/30/99) 4 Recommendations and \$382,888 Unresolved

U.S. Virgin Islands

- 91-I-467 Follow-up 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 \$310,000 Unresolved
- 93-I-670 Personnel, Property Management, and Procurement Practices, Bureau of Corrections, Government of the Virgin Islands (3/11/93) 14 Recommendations and \$265,823 Unresolved
- 96-E-828 Accounting 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 (11/26/96) 2 Recommendations Unresolved
- 97-E-239 Procurement Practices for Hurricane-Related Debris Removal, Department of Public Works, Government of the Virgin Islands (12/17/96) 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 (1/7/97) 3 Recommendations Unresolved
- 98-E-98 Expenditures Claimed Against the Federal Emergency Management Agency's Community Disaster Loan, Government of the Virgin Islands (11/12/97) 4 Recommendations and \$21,700 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 (2/20/98) 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 Follow-up 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 \$158,100,000 Unresolved
- 99-I-365 Follow-up 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

Minerals Management Service

- 00-I-279 Oil and Gas Transportation Allowances and Gas Processing Allowances, Minerals Management Service (3/27/00) 1 Recommendation and \$1,900,000 Unresolved

National Park Service

- 98-I-344 Follow-up of Maintenance Activities, National Park Service (3/27/98)
2 Recommendations Unresolved
- 99-I-518 Land Acquisition Activities, National Park Service (5/28/99) 4 Recommendations and
\$3,188,000 Unresolved

Office of the Secretary

- 00-I-586 Independent Auditors Report on Departmental Offices Financial Statements for Fiscal Year
1999 (7/14/00) 1 Recommendation 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-784 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 (*Circumstances beyond the
Bureau's control have delayed resolution of the costs.*)
- 00-E-267 Lower Brule Sioux Tribe, Costs Incurred Under Bureau of Indian Affairs Contract
No. A002506614 for the Period Ended May 1999 (3/9/00) 1 Recommendation and \$59,715
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

Fish and Wildlife Service

- 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-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-E-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
- 99-E-923 U.S. Fish and Wildlife Service Federal Aid Grants to Idaho Department of Fish and Game
for 2 Fiscal Years Ended June 30, 1997 (9/22/99) 9 Recommendations and \$308,548
Unresolved
- 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 (2/25/00) 9 Recommendations and \$791,021 Unresolved
- 00-E-447 U.S. Fish and Wildlife Service Federal Aid Grants and Payments Awarded to North
Carolina Department of the Environment, Health and Natural Resources, Division of
Wildlife Resources Commission, for Fiscal Years 1996 and 1997 (5/31/00)
9 Recommendations and \$3,080,178 Unresolved
- 00-E-702 U.S. Fish and Wildlife Service Federal Aid Grants to New Jersey Department of
Environmental Protection, Division of Fish, Game and Wildlife, for Fiscal Years 1996 and
1997 (9/22/00) 7 Recommendations and \$31,888 Unresolved

Geological Survey

- 93-E-339 TGS Technology, Inc., Closing Statement (12/22/92) \$520,235 Unresolved

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 (3/24/00) 1 Recommendation
and \$83,125 Unresolved

Single Audits

Bureau of Indian Affairs

- 96-A-1122 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.*)
- 99-A-615 Porcupine School, Fiscal Year Ended June 30, 1997 (6/18/99) 4 Recommendations Unresolved
- 00-A-34 Wounded Knee District School, Fiscal Year Ended June 30, 1997 (11/15/99) 5 Recommendations Unresolved
- 00-A-72 Buena Vista Rancheria Band of Me-Wuk Indians, Fiscal Year Ended December 31, 1996 (11/5/99) 5 Recommendations Unresolved
- 00-A-76 Big Pine Paiute Tribe of the Owens Valley, Fiscal Year Ended December 31, 1995 (12/1/99) 12 Recommendations Unresolved
- 00-A-109 Seminole Nation of Oklahoma, Fiscal Year Ended September 30, 1995 (12/7/99) 10 Recommendations Unresolved
- 00-A-455 Seminole Tribe of Florida, Fiscal Year Ended June 30, 1998 (5/19/00) 11 Recommendations Unresolved
- 00-A-456 Hopi Junior/Senior High School, Fiscal Year Ended June 30, 1999 (5/19/00) 4 Recommendations Unresolved
- 00-A-458 Second Mesa Day School, Fiscal Year Ended June 30, 1999 (5/19/00) 3 Recommendations Unresolved
- 00-A-459 Enemy Swim Day School, Fiscal Day Ended September 30, 1998 (5/19/00) 3 Recommendations Unresolved
- 00-A-555 Sherwood Valley Band of Pomo Indians, Fiscal Year Ended December 31, 1996 (6/30/00) 10 Recommendations Unresolved
- 00-A-578 Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 1997 (7/14/00) 4 Recommendations Unresolved
- 00-A-579 Quartz Valley Indian Reservation, Fiscal Year Ended December 31, 1993 (7/14/00) 1 Recommendation and \$4,579 Unresolved
- 00-A-580 Quartz Valley Indian Reservation, Fiscal Year Ended December 31, 1994 (7/14/00) 1 Recommendation and \$12,672 Unresolved

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 the 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 the National Park Service.*)
- 97-A-1241 South Carolina, Fiscal Year Ended June 30, 1996 (9/17/97) 2 Recommendations Unresolved (*Unresolved recommendations pertain to the National Park Service.*)
- 98-A-148 North Carolina, Fiscal Year Ended June 30, 1996 (12/2/97) 1 Recommendation Unresolved
- 98-A-149 Arizona, Fiscal Year Ended June 30, 1996 (12/2/97) 1 Recommendation Unresolved (*Unresolved recommendation pertains to the National Park Service.*)

Insular Areas

Commonwealth of the Northern Mariana Islands

- 91-A-731 Commonwealth Utilities Corporation, Fiscal Year Ended September 30, 1988 (4/26/91) 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 (5/10/91) 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-110 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 (11/19/92) 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 (3/29/99) 47 Recommendations and \$596,151 Unresolved
- 00-A-176 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1998 (1/6/00) 48 Recommendations and \$364,109 Unresolved
- 00-A-487 Karidat, Fiscal Year Ended September 30, 1994 (6/6/00) 11 Recommendations Unresolved
- 00-A-505 Karidat, Fiscal Year Ended September 30, 1995 (6/13/00) 8 Recommendations 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 (3/31/98) 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
- 00-A-139 Federated States of Micronesia National Government, Fiscal Year Ended September 30, 1998 (12/10/99) 18 Recommendations and \$97,396 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 (2/28/96) 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-527 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

Guam

- 00-A-195 Government of Guam, Fiscal Year Ended September 30, 1998 (1/25/00) 64 Recommendations and \$2,305,544 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
- 99-A-960 Palau Community Action Agency, Fiscal Year Ended September 30, 1997 (9/30/99) 5 Recommendations Unresolved
- 00-A-0 Republic of Palau, Fiscal Year Ended September 30, 1998 (10/5/99) 14 Recommendations and \$424,084 Unresolved
- 00-A-393 Palau, Community Action Agency, Fiscal Year Ended September 30, 1998 (4/24/00) 7 Recommendations 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

- 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

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 Follow-up, 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 Indian Irrigation Projects, Bureau of Indian Affairs (3/29/96) 12 Recommendations
- 97-I-504 Direct and Guaranteed Loan Programs, Eastern Area Office, Bureau of Indian Affairs (3/10/97) 1 Recommendation
- 97-I-771 General Controls Over Automated Information Systems, Operations Service Center, Bureau of Indian Affairs (4/30/97) 5 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 Follow-up of General Controls Over Automated Information Systems, Operations Service Center, Bureau of Indian Affairs (6/10/98) 4 Recommendations
- 98-I-703 Agricultural Leasing and Grazing Activities, Fort Peck Agency, Bureau of Indian Affairs (9/30/98) 2 Recommendations
- 00-I-597 Independent Auditors Report on Bureau of Indian Affairs Financial Statements for Fiscal Year 1999 (7/28/00) 7 Recommendations

Bureau of Land Management

- 92-I-828 Onshore Geophysical Exploration Program (5/26/92) 2 Recommendations
- 95-I-379 Follow-up 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
- 98-I-419 The Adopt-a-Horse Program, Bureau of Land Management (4/30/98) 2 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) 1 Recommendation
- 99-I-808 Cultural Resource Management, Bureau of Land Management (9/3/99) 2 Recommendations
- 00-I-448 Bureau of Land Management Financial Statements for Fiscal Years 1998 and 1999 (5/18/00) 3 Recommendations

Semiannual Report to the Congress: October 1, 2000 – March 31, 2001

Bureau of Reclamation

- 92-I-1128 Repayment of Municipal and Industrial Water Supply Investment Costs (8/13/92) 2 Recommendations
- 94-I-930 Irrigation of Ineligible Lands (7/11/94) 3 Recommendations
- 95-I-870 Recreation Management Activities at Selected Sites (5/17/95) 2 Recommendations
- 95-I-1376 Follow-up of Recovery of Operation and Maintenance Program Expenses (9/29/01) 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) 2 Recommendations
- 99-I-588 Lower Brule Sioux Rural Water System, Mni Wiconi Rural Water Supply Project, Bureau of Reclamation (6/24/99) 1 Recommendation
- 99-I-627 Oglala Sioux Rural Water Supply System, Mni Wiconi Rural Water Supply Project, Bureau of Reclamation (6/29/99) 4 Recommendations
- 00-I-270 Follow-up of Recommendations Concerning Repayment of Municipal and Industrial Water Supply Investment Costs, Bureau of Reclamation (3/31/00) 1 Recommendation
- 00-I-376 Concessions Managed by the Bureau of Reclamation (5/8/00) 5 Recommendations

Fish and Wildlife Service

- 95-I-376 Concession Fees, U.S. Fish and Wildlife Service (1/17/95) 1 Recommendation
- 97-I-1302 Partners for Wildlife Habitat Restoration Program, U.S. Fish and Wildlife Service (9/29/97) 3 Recommendations
- 97-I-1305 Automated Law Enforcement System, U.S. Fish and Wildlife Service (9/30/97) 2 Recommendations
- 99-I-162 Land Acquisition Activities, U.S. Fish and Wildlife Service (12/29/98) 3 Recommendations
- 00-I-226 Deferred Maintenance, U.S. Fish and Wildlife Service (3/10/00) 3 Recommendations

Geological Survey

- 99-I-404 U.S. Geological Survey Financial Statements for Fiscal Years 1997 and 1998 (3/31/99) 1 Recommendation

Insular Areas

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 (11/14/94) 5 Recommendations
- 99-I-356 Discretionary and Reprogrammed Funds, Office of the Governor, Commonwealth of the Northern Mariana Islands (3/26/99) 2 Recommendations

Semiannual Report to the Congress: October 1, 2000 – March 31, 2001

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 (3/24/97) 1 Recommendation
98-I-293 Business Licensing Fees, Department of Licensing and Consumer Affairs, Government of the Virgin Islands (2/27/98) 3 Recommendations
99-I-148 Unemployment Insurance Program, Department of Labor, Government of the Virgin Islands (12/18/98) 9 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
00-I-243 Criminal Referral Process, Offshore Civil/Criminal Penalties Program, Minerals Management Service (2/29/00) 2 Recommendations
00-I-333 Internal Controls Over the Accounting System, Financial Management Branch, Minerals Management Service (3/31/00) 1 Recommendation
00-I-647 General and Application Controls Over the Technical Information Management System, Offshore Minerals Management, Minerals Management Service (8/31/00) 7 Recommendations

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
99-I-782 Processing Notifications for the Stripper Oil Well Property Royalty Rate Reduction Program, Minerals Management Service (8/31/99) 1 Recommendation
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 (3/27/00) 2 Recommendations

National Park Service

- 98-I-406** Follow-up of Recommendations Concerning Utility Rates Imposed by the National Park Service (4/15/98) 5 Recommendations
99-I-916 Auditors Report on National Park Service Financial Statements for Fiscal Years 1997 and 1998 (9/17/99) 3 Recommendations
99-I-959 Deferred Maintenance, National Park Service (9/30/99) 1 Recommendation
00-I-621 Independent Auditors Report on National Park Service Financial Statements for Fiscal Year 1999 (8/8/00) 2 Recommendations

Office of the Secretary

- 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 Over the Data Processing Environment at the U.S. Geological Survey Reston Enterprise Data Services Center (3/25/99) 2 Recommendations

Office of the Special Trustee for American Indians

97-I-196	Statement of Assets and Trust Fund Balances on 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 (9/22/97) 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

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	Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund)
P.L. 97-357	Insular Areas Act of 1982
P.L. 99-499	Superfund 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 Office Act of 1996, Section 108, "To Require DOI-OIG To Audit the Central Utah Project Cost Allocation"
P.L. 105-277	Office of National Drug Control Policy Reauthorization Act of 1998
P.L. 104-156	Single Audit Act of 1996
P.L. 106-398	Government Information Security Reform Act, Title X, subtitle G of the Defense Authorization Act
P.L. 106-408	Fish and Wildlife Programs Improvement and National Wildlife Refuge System Centennial Act of 2000
P.L. 106-554	Consolidated Appropriations Act

Administrative Responsibilities

Office of Management and Budget circulars and bulletins:

A-50	"Audit Followup"
A-87	"Cost Principles for State, Local, and Indian Tribal Governments"
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)
01-02	"Audit Requirements for Federal Financial Statements" (Bulletin)

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	3-19
Section 5(a)(2)	Recommendations for Corrective Action with Respect to Significant Problems, Abuses, and Deficiencies	3-19
Section 5(a)(3)	Significant Recommendations from Agency's Previous Reports on which Corrective Action has not been Completed	48-52
Section 5(a)(4)	Matters Referred to Prosecutive Authorities and Resulting Convictions	ii
Section 5(a)(5)	Matters Reported to the Head of the Agency	N/A*
Section 5(a)(6)	List of Audit Reports Issued during the Reporting Period	21-33
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Section 5(a)(11)	Significant Revised Management Decisions made during the Reporting Period	N/A*
Section 5(a)(12)	Significant 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*

*N/A: Nothing to report this period.



General Information

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