

Office of Inspector General

U.S. DEPARTMENT OF THE INTERIOR

SEMIANNUAL REPORT

Highlights

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by Pacific Field
Liaison**

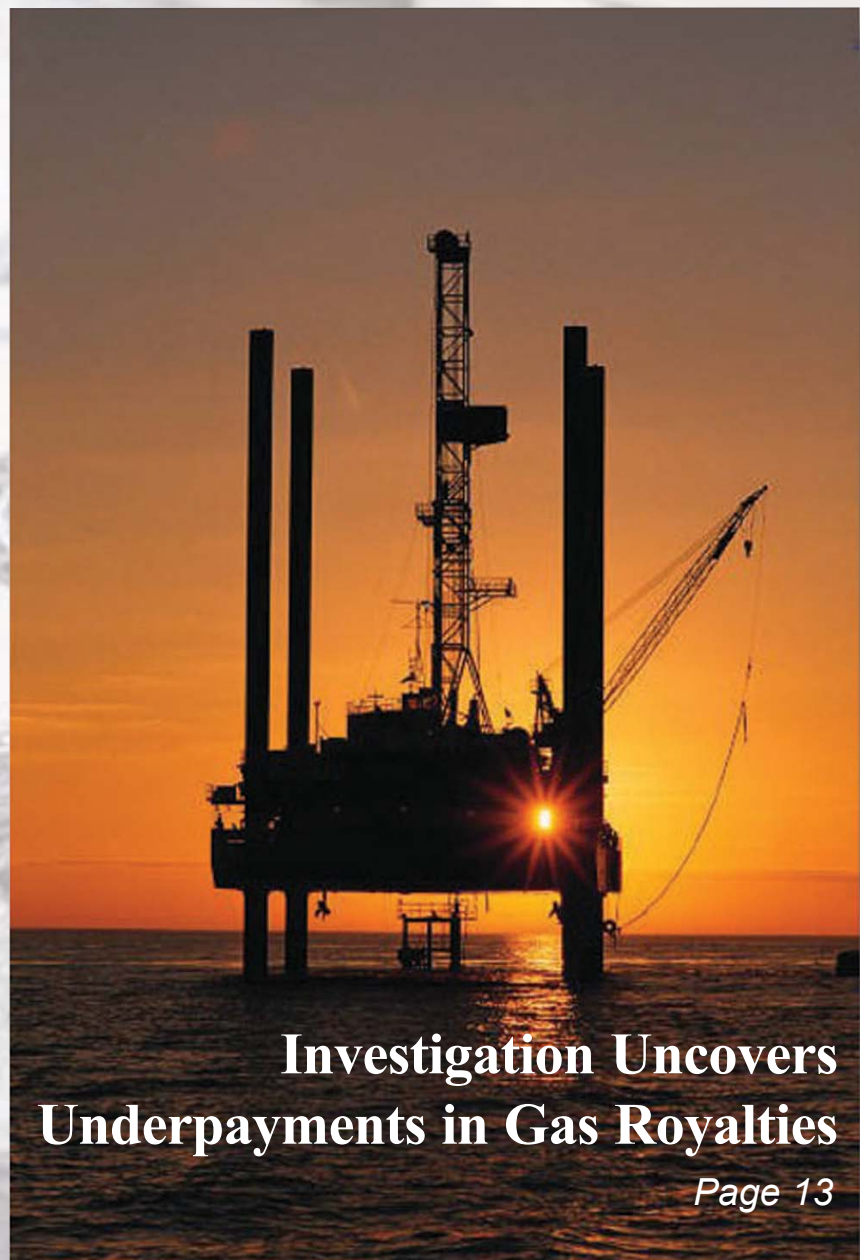
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April 2003

I am pleased to present the results and accomplishments of the Office of Inspector General from October 1, 2002, through March 31, 2003. During this reporting period, as well as our last, we concentrated our efforts on helping the Department of the Interior address its most serious management challenges. We are confident that focusing on these issues will help the Department detect and correct vulnerabilities in its programs and operations.

For this reporting period, we have a considerable amount of money to report in restitutions and recoveries – approximately \$7.8 million. Much of this recovered money resulted from investigations of gas royalty underpayments to the Minerals Management Service. Since 1998, our office has reported over \$500 million in oil and gas royalty underpayments – a portion of which has been used to fund state education, Indian reservations, and water projects in the western United States. Additionally, our investigations over the last 6 months have resulted in numerous charges of embezzlement, conspiracy, bribery, false claims, and wire fraud – yielding a total of eight new indictments and 16 convictions.

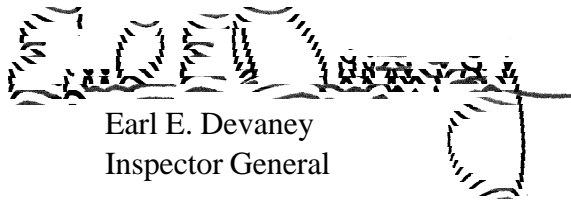
In our last two Semiannual Reports, we expressed a concern with the management of grant funds by Insular Area governments, which include Guam, the U.S. Virgin Islands, American Samoa, the Commonwealth of the Northern Mariana Islands, the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau. We highlighted financial accountability deficiencies in these governments, reporting that they generally ignore our audit recommendations and fail to sufficiently respond to our audit reports. We reported similar deficiencies during the last 6 months as well. We found that the Virgin Islands Government has failed to use funds totaling \$29.6 million effectively or appropriately, which resulted in a school construction project that was delayed for nearly 2 years – with cost overruns of over \$17 million – and a mental health facility that never opened. We also found that wastewater disposal projects were delayed because of poor planning for contracting out projects. We believe that these problems with fiscal accountability in Insular Area governments continue to exist because the Department lacks the authority to enforce audit recommendations.

In March 2003, we moved our field office in Tamuning, Guam, to Honolulu, Hawaii, in an effort to expand our audit and investigative coverage of the Department. The relocation offers an excellent opportunity to maintain an effective presence in Hawaii, while at the same time addressing the longstanding challenges facing Insular Area governments as a whole. We also appointed liaisons to help Pacific Island governments understand and implement previous audit recommendations and to assist in capacity-building. Thus far, we have been pleased with the progress reported by these liaisons, who have reported improvements in systems and controls that account for grant monies and the closing out of unresolved audit recommendations. We believe this new concerted effort will help combat the general lack of response by these governments to our audit findings.

Message from the Inspector General (continued)

In addition, we have provided training for auditors in the Pacific Insular Public Auditor Offices, and we have high expectations that this training will assist the Pacific Island governments in becoming more self-sustaining and help in identifying internal control weaknesses in programs and operations.

Our office is dedicated to ensuring that the Department of the Interior attains a higher level of integrity through our audit and investigative activity, and we are committed to not only reporting waste, fraud, and abuse, but also working with the Department to prevent it.



Earl E. Devaney
Inspector General

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Statistical Highlights

Audit Activity

Reports Issued		
» <i>Internal Audits</i>	37	
» <i>Contracts and Grant Audits</i>	<u>18</u>	
	55	55
Single Audits Processed		228
Indirect Cost Proposals Negotiated		183

Audit Impacts

Total Monetary Impact (<i>Dollar Amounts in Millions</i>)		
» <i>Questioned Costs (Includes Unsupported Costs)</i>	\$12.67	
» <i>Recommendations that Funds be Put to Better Use</i>	33.15	
» <i>Lost or Potential Additional Revenues</i>	<u>1.45</u>	
	\$47.27	\$47.27
Internal Audit Recommendations Made		230
Internal Audit Recommendations Resolved		168

Investigative

Cases Closed this Period	110
New Cases Opened	124
Hotline Complaints/Inquiries Received	68

Statistical Highlights (continued)

Criminal

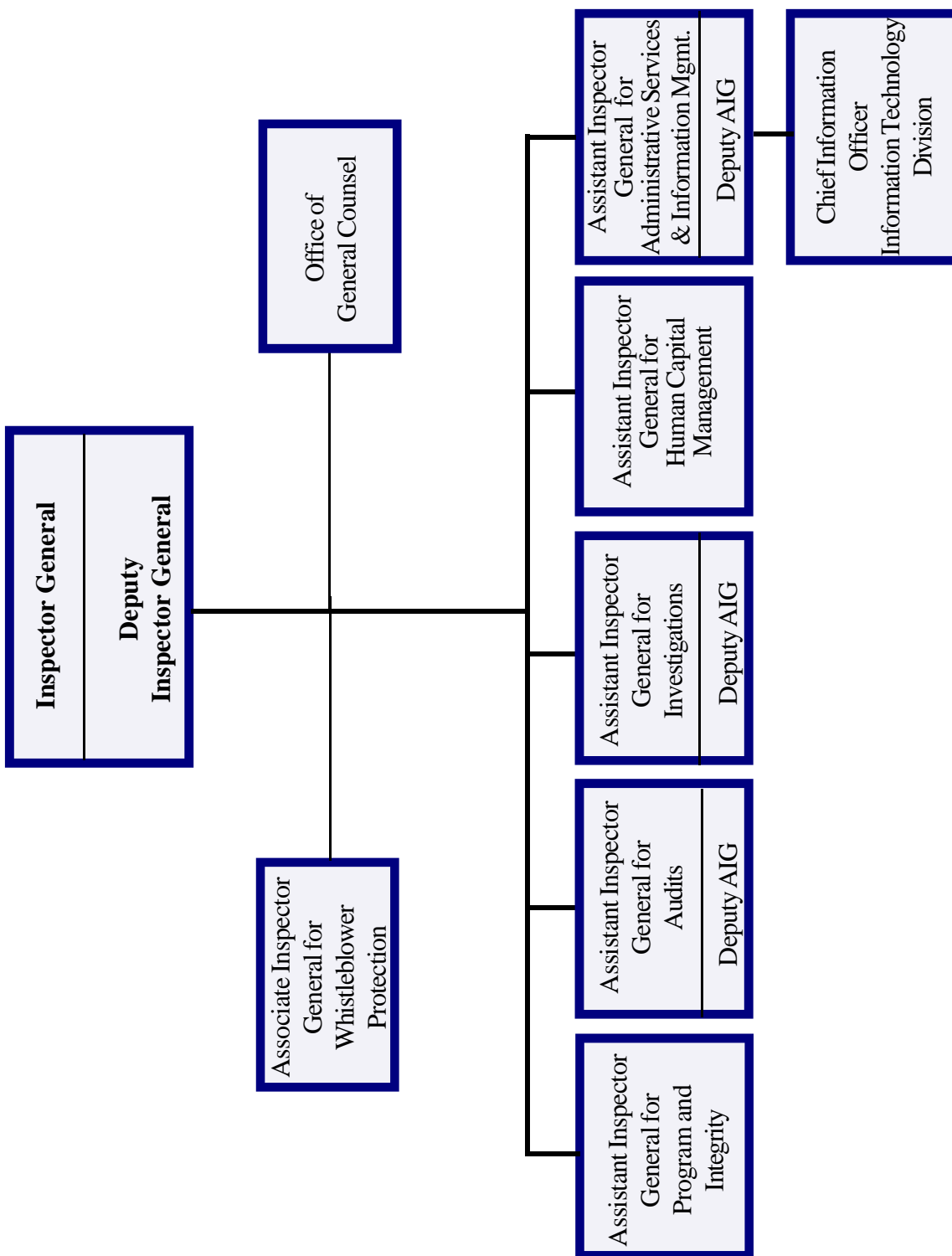
Indictments/Information	9
Convictions	17
Sentencings	17
» Jail	9 Months
» Probation	600 Months
» Community Service	922 Months
Criminal Judgments/Restitutions	\$662,085
Criminal Matters Referred for Prosecution this Period	13
Criminal Matters Declined this Period	17

Civil

Civil Referrals	0
Civil Recoveries	\$7,352,427
Civil Declinations	1

Administrative

Personnel Actions	
» Downgrades	1
» Suspensions	8
» Resignations	7
» Retirements	3
» Reprimands/Counseling	29
» Reassignments/Transfer	1
» Other Personnel Actions	2
» General Policy Actions	<u>6</u>
	57
	57
Administrative Recoveries/Restitutions	\$27,316
Contractor Suspensions	1
Contractor Termination	1
Other Procurement Remedies	1



DEPARTMENT OF THE INTERIOR/OFFICE OF INSPECTOR GENERAL
GENERAL STATEMENT

Mission

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

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 and integrity in the administration of government programs and operations and the demand for programs that work better, cost less, and get the results about which Americans care most.

Activities

The OIG accomplishes its mission by conducting audits, investigations, evaluations, and reviews relating to the programs and operations of the Department. Our activities are tied directly to the Department's major responsibilities and are designed to assist the Department in developing solutions for its most serious management and program challenges, most notably, cross-cutting or Department-wide issues. They are also designed to ensure that we are keeping critical issues on the "radar screen" of key decision-makers. By continually keeping critical issues prominent, we greatly influence and increase the likelihood that desired outcomes and results that benefit the American taxpayer will be achieved.

***TOP MANAGEMENT CHALLENGES OF THE
DEPARTMENT OF THE INTERIOR***

As reported in the DOI FY 2002 Report on Accountability

- Financial Management
- Information Technology
- Health, Safety and Emergency Management
- Maintenance of Facilities
- Responsibility to Indians and Insular Areas
- Resource Protection and Restoration
- Revenue Collections
- Procurement, Contracts and Grants



Department of the Interior

Civil Complaint Filed Against DOI Employee and Watchdog Group

A five-count civil complaint was filed in U.S. District Court of the District of Columbia against Robert Alan Berman, economist, Office of Policy Analysis (OPA), Assistant Secretary, Policy, Management and Budget, DOI, Washington, D.C., and the Project on Government Oversight (POGO) for the following violations:

- » Supplementing the Salary of a Government Official
- » Receiving a Share in a Claim Against the United States
- » Breach of Fiduciary Duty
- » Unjust Enrichment
- » Declaratory Injunctive Relief

The civil complaint alleged that POGO, a nonprofit organization and government watchdog group, paid Berman \$383,600 for work he performed as a federal employee and for his assistance in *qui tam* litigation filed against major oil companies for the underpayment of royalties to the Minerals Management Service (MMS). POGO's payment to Berman was his share in the proceeds from an oil settlement with Mobil Oil Corporation.

Despite Unqualified Opinion, Significant Internal Weaknesses Hinder Progress

The independent certified public accounting firm of KPMG LLP (KPMG), under contract with the Office of Inspector General, rendered an unqualified ("clean") opinion on the consolidated financial statements of the Department of the Interior for fiscal year 2002. KPMG also rendered unqualified opinions on the financial statements of six of the nine DOI bureaus. KPMG issued qualified opinions on the fiscal year 2002 financial statements of the U.S. Fish and Wildlife Service (FWS) and the Departmental Offices and did not express an opinion on the financial statements of the U.S. Geological Survey (USGS). FWS could not provide adequate documentation to support its general property, plant, and equipment balances, and the Departmental Offices could not provide timely documentation to support its accounts receivable and advances from others for its Interior Franchise Fund. As a result, the Interior Franchise Fund received a disclaimer of opinion on its financial statements. The USGS did not issue financial statements for fiscal year 2002 because of significant internal control deficiencies.

Significant weaknesses in the DOI were identified in the following areas:

- » **Financial Management Systems.** DOI's lack of adequate information technology and general controls over its financial information systems could adversely affect its ability to prevent unauthorized changes to financial information, control electronic access to sensitive information, and protect information resources.
- » **Property, Plant, and Equipment.** Weaknesses were reported in acquisitions and disposals; reconciliation of subsidiary ledgers to general ledgers; property, land, and land rights inventories; recording property transfers and depreciation; and accounting for construction in progress.
- » **Financial Reporting.** After year-end recording transactions, DOI spent significant time analyzing financial records and reconciling accounts due to its failure to record financial transactions consistently and in a timely manner, analyze financial records, and reconcile general ledger accounts to subsidiary ledgers or other supporting documentation. DOI also did not apply activity-based costing methodologies to allocate costs in accordance with accounting standards.
- » **Reconciliation of Intradepartmental and Intragovernmental Transactions.** DOI's failure to reconcile its intradepartmental and intragovernmental activity on a timely basis throughout the year required significant time and resources after year-end to reconcile intradepartmental activity to within an acceptable level. DOI was also unable to reconcile its nonfiduciary intragovernmental activity with other federal agencies.
- » **Trust Fund Management.** DOI's procedures and controls were inadequate to ensure the proper and timely recording of Indian trust activity and balances.
- » **Financial Processes at the U.S. Geological Survey.** USGS lacked adequate procedures to ensure the proper and timely recording of its financial transactions. It also lacked the financial personnel needed to manage its financial operations.

To address the weaknesses identified in the audit reports, DOI is requiring its bureaus and offices to prepare corrective action plans for each weakness, including monthly milestones and target dates for completing the actions.



Bureau of Indian Affairs

Former BIA Contracting Officer Sentenced; Son-in-law Pleads Guilty

Stephen J. Calvin, a former Bureau of Indian Affairs (BIA) contracting officer who previously pleaded guilty to a charge of mail fraud concerning the steering of government contracts to his son-in-law, Anthony L. Dohi, was sentenced in U.S. District Court of New Mexico to 18 months of imprisonment and 36 months of supervised release. He was ordered to pay restitution in the amount of \$242,036. Dohi also pleaded guilty to theft from the Federal Government relative to a contract Calvin awarded to him, which Dohi was not qualified to perform. Sentencing of Dohi is pending.

As reported in our October 2002 Semiannual Report, Calvin used his position at the BIA to award three contracts to Dohi and his company, Dohi Industries, by circumventing proper bidding and bonding requirements and providing confidential pricing information. One such contract, the construction of an overpass, caused the BIA to demolish and rebuild the bridge due to structural deficiencies. The demolition and new construction cost the BIA nearly a million additional dollars.

Tribal Chairman Sentenced in \$100,000 Embezzlement Case

Former Tribal Chairman Orlando Anthony Largo, Santa Rosa Band of Mission Indians, Santa Rosa, California, was sentenced following a guilty plea to charges that he diverted tribal funds to his personal use by issuing 186 checks totaling more than \$100,000 to himself from the tribal checking account. Largo was sentenced to 1 year and 1 day of imprisonment and 3 years of supervised release. He was ordered to pay restitution in the amount of \$96,500. This investigation was a joint effort with the FBI.

Court Convicts Turtle Mountain Band of Chippewa Indian Officials

Sentences were imposed on three Turtle Mountain Band of Chippewa Indian (TMBCI) officials as the result of a joint investigation by the OIG, FBI, and IRS Criminal Investigation Division into a series of fraudulent activities by current and former officials of the TMBCI. Sentencing of one defendant is still pending. The four individuals were convicted of various crimes, including conspiracy, theft, money laundering, witness tampering, and perjury, as reported in our October 2002 Semiannual Report.

- » Ronald S. Morin, contract administrator of Uniband – a TMBCI-owned and controlled business providing data entry service – was convicted at trial as a co-conspirator with Raphael DeCoteau, the former tribal chairman of TMBCI. Morin was sentenced to 21 months of imprisonment, 24 months of supervised release, and 250 hours of community service. He was ordered to pay restitution in the amount of \$69,412.

- » Raphael DeCoteau was convicted at trial to charges of conspiracy and theft related to various schemes to defraud the TMBCI and was sentenced to 21 months of imprisonment, 24 months of supervised release, and 250 hours of community service. He was ordered to pay restitution in the amount of \$69,412, which is to be paid jointly and severally with Ronald Morin. In addition, DeCoteau was sentenced to 6 months of imprisonment and 24 months of supervised release to be served concurrently with his previous conviction. He was ordered to perform an additional 50 hours of community service and to pay restitution in the amount of \$7,300 on a separate charge of misapplication of tribal funds. This additional sentence related to DeCoteau's guilty plea for using tribal funds to purchase approximately 15 acres of land for his family members. DeCoteau attempted to conceal his theft by recording the expense as "business grants."
- » Douglas J. Delorme, a current TMBCI councilman, pleaded guilty to charges of theft from an Indian tribal organization and witness tampering. He was sentenced to 12 months of imprisonment and 36 months of supervised release. He was ordered to pay restitution in the amount of \$7,800. Delorme was convicted of providing a tribal check to an enrolled member of the TMBCI on the condition that he kickback a portion of the money to Delorme. Delorme also pleaded guilty to encouraging the enrolled member to make a material false declaration, intimidating him, and inducing him to change and withhold his testimony regarding the theft. In addition, Delorme was convicted of embezzling another \$3,800 of tribal funds by issuing TMBCI checks to repay personal loans.
- » Raymond Poitra, former Chief Executive Officer of Uniband Inc., pleaded guilty to charges of theft, money laundering, and criminal asset forfeiture in connection with a scheme to defraud Uniband. The scheme to defraud both Uniband and TMBCI was accomplished, in part, through the submission of fictitious, fraudulent, inflated, or double-billed invoices related to a series of companies established by Poitra as mediums to divert Uniband monies for his own personal use. While preparing for Poitra's trial, investigating agents discovered that Poitra embezzled an additional \$282,000 in Uniband funds through a heavy equipment scheme, bringing the total amount stolen by Poitra to \$577,000. Sentencing of Poitra is pending.

Former BIA Employees Sentenced in Indian Education Fraud

Rosalie B. Yazzie, former business manager of the Seba Dalkai Boarding School, and Alberta J. Bitsoi, former business manager of the BIA's Office of Indian Education Programs, were sentenced in a U.S. district court after systematically defrauding the Federal Government by submitting false vouchers for stipend payments. As reported in our October 2002 Semiannual Report, stipend payments are made to BIA employees for work that is performed above and beyond the tour of duty.

Yazzie was sentenced in U.S. District Court of Arizona to 6 months home confinement and 60 months of supervised release. She was ordered to pay restitution in the amount of \$57,401. Bitsoi was sentenced to 36 months supervised release and ordered to pay restitution in the amount of \$21,700.

“Operation Card Trix” Investigation Yields Four Guilty Pleas

Four individuals were accused by a federal grand jury in Montana in five separate indictments on charges of conspiracy, bribery, wire fraud, false claims, and false statements in connection with a scheme to defraud the government by misusing government credit cards and accepting kickbacks. Charles C. Dillon, a BIA supervisor for the Crow Agency Facilities Management Branch; Emmett Old Bull, a BIA accounting technician at the Facilities Management Branch; Kirm G. Kath, co-owner of JJ&K Enterprises and sales representative for West Lite Corporation; and David D. Bauman, vice president of Pro Tech Mechanical, entered guilty pleas in U.S. District Court of Montana related to their participation in the kickback scheme.



As reported in the October 2002 Semiannual report, Dillon and Old Bull solicited and received payments from Kath and Bauman in exchange for using a government credit card to purchase products or services from West Lite and Pro Tech. Dillon structured the purchases, totaling \$133,000, into amounts smaller than the \$2,500 limit to avoid having to get BIA approval – in effect, creating a practical monopoly for the companies, according to the indictments. Old Bull used his BIA credit card to purchase \$68,230 from Pro Tech and accepted kickbacks in return.

Old Bull entered a plea of guilty to a charge of bribery. Dillon pled guilty to three counts of bribery, two counts of wire fraud, and one count of making a false statement. Dillon was also removed from federal service. Kath entered a plea of guilty to one count of bribery and two counts of conspiracy. He was sentenced to 78 months of imprisonment and 36 months of supervised release. He was ordered to pay restitution in the amount of \$77,216. Bauman was sentenced to 12 months and 1 day of imprisonment and 36 months of supervised release. He was ordered to pay a fine in the amount of \$5,000 following his plea of guilty to charges of bribery and accessory after the fact. Sentencing of Dillon and Old Bull is pending.

Members of our investigations and audits divisions were joined in this task force investigation by the Department of Health and Human Services OIG, the Department of Housing and Urban Development OIG, the IRS Criminal Investigation Division, and investigators of the U.S. Attorneys Office in Montana.

Asphalt Company Indicted in Relation to Highway Repair Scheme

Asphalt Supply & Service, Inc., and the company's president, Robert R. Zimmerman, of Laurel, Montana, were indicted by a federal grand jury in Billings, Montana, on charges of making a false claim and false statements. According to the indictment, Asphalt Supply & Service submitted altered and fictitious invoices to support a claim to the BIA for reimbursement for expenses that were, in fact, not incurred. The investigation revealed that the company was awarded a contract for the supply and delivery of asphalt materials needed for the repair of a highway on the Pine Ridge Indian reservation.

Due to circumstances beyond the control of the BIA and Asphalt Supply & Service, the delivery of the materials could not be made. Nonetheless, Asphalt Supply & Service submitted a claim for reimbursement for the cost of the perishable materials it never procured and justified the claim by presenting altered and fictitious invoices to support its claim for more than \$175,000. Trial is pending.

Private Financial Advisor Indicted in Fraudulent Investment Scheme

Howard Eugene Liner, a private financial advisor from Katy, Texas, was indicted by a federal grand jury in the U.S. District of Minnesota on 24 counts of false statements, wire fraud, and money laundering. According to the indictment, Liner allegedly solicited more than \$400,000 in investments from the Upper and Lower Sioux Tribes of Minnesota in a scheme that falsely represented to the tribes and other investors that their investments would be placed in secret trading programs that would produce greater-than-market-rate returns. The indictment alleged that Liner diverted those investments to his own personal benefit and use.

Individual Indicted in False Application for Tribal Recognition

Ronald Roberts, also known as Chief Golden Eagle and/or Sachem, Western Mohegan Tribe and Nation, was indicted by a federal grand jury in the Northern District of New York on five charges of misusing his son's social security number in making applications to financial institutions and in a sworn bankruptcy filing.

More recently, a superseding indictment added a charge of making and using a false document within the jurisdiction of the United States. Roberts allegedly filed an official petition with the President of the United States and the Secretary of the Interior, seeking federal recognition as an Indian Tribe. The petition, required to meet the federal regulations to establish that an American Indian group exists as an Indian tribe, contained several fraudulent documents.

We initiated our investigation when the BIA's Branch of Acknowledgment and Research identified the questionable materials submitted with the petition and referred the matter to our investigators. Roberts also allegedly submitted the falsified documents to the U.S. District Court for the Northern District of New York.

Former Kiowa Tribe Vice Chairman Pleads Guilty to Bribery Charges

Phillip C. "Yogie" Bread, the former vice chairman of the Kiowa Tribe of Oklahoma, pleaded guilty in U.S. District Court of Oklahoma to charges that he accepted bribes in exchange for business opportunities with Oklahoma Indian tribes, including the Kiowa Tribe. As reported in our October 2002 Semiannual Report, Bread held his elected office with the Kiowa Tribe while actively employed with the Oklahoma Department of Commerce as the director of tribal assistance, and, as such, abused both positions by accepting nearly \$12,000 in bribes. As a result, Bread fraudulently deprived the citizens of Oklahoma of their right to honest services by accepting money from companies seeking to do business with Oklahoma Indian tribes while being paid for that same work by the state Commerce Department. Sentencing is pending.

Tribal Chairman and Brother Plead Guilty in Vehicle-Swapping Scheme

Crow Tribal Chairman Clifford G. BirdinGround, who was indicted by a federal grand jury in Billings, Montana, on charges of conspiracy, bribery, and theft, entered a guilty plea and awaits sentencing. A \$559,000 vehicle-swapping scheme that began less than 2 weeks after BirdinGround took office allowed vehicles owned by the tribe to be traded in to a local car dealership for credit against which BirdinGround's friends and relatives purchased vehicles for their personal use. BirdinGround also used proceeds from the scheme to pay for repairs on his personal vehicles. BirdinGround pled guilty to one count of bribery concerning programs receiving federal funds.

Alexander R. BirdinGround, brother of Clifford BirdinGround, pleaded guilty to charges of conspiracy and theft from an Indian tribal organization and was sentenced to 3 years of probation and ordered to pay restitution to the Crow Tribe in the amount of \$26,444.

Former BIA School Superintendent Accused of Embezzling School Funds

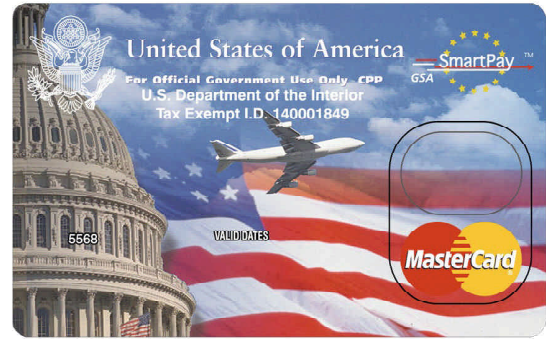
Joyce Burr, the former superintendent of the Circle of Nations School (CNS) in Wahpeton, North Dakota, was charged by a federal grand jury in a two-count indictment with theft from a tribal organization. Burr allegedly used a CNS credit card to withdraw approximately \$70,000 in cash at casinos and embezzled another \$40,000 from CNS by obtaining two fraudulent loans. Burr used money from the loans to partially pay off her credit card debt at the school.



As the superintendent, Burr was responsible for ensuring that \$3.8 million in BIA monies to the CNS was properly administered. The investigation of Burr was worked jointly with the FBI. Burr was terminated from CNS and is awaiting trial.

Criminal Investigator Resigns After Misusing Credit Card

A criminal investigator for the Internal Affairs Division of the Office of Law Enforcement Services, BIA, resigned from his position after paying restitution for \$13,500 in unauthorized purchases made on a government credit card. He admitted to making personal purchases on the card for over a year and a half, claiming financial difficulties, depression, and alcohol abuse as reasons for using the card. The investigator's purchases included groceries, meals at restaurants, and cash advances used at a casino. At one point, the investigator was \$5,000 behind on credit card payments.



Court Convicts Loan Program Employees, Orders \$34,000 in Restitution

The Tribal Loan Program of the Lac Vieux Desert Band of Lake Superior Chippewa Indians of Watersmeet, Michigan, arranged over a million dollars in loans to 166 individuals, half of whom defaulted on the loans. Our previous Semiannual Reports detailed, in part, the sentencing of the former tribal chairman and the former tribal receptionist. Since then, Rhea Reno, the former tribal payroll clerk, was sentenced to 2 years of probation, ordered to pay restitution in the amount of \$3,329, and ordered to pay a \$750 fine. Ultimately, our investigation resulted in the indictment, arrest, and conviction of four tribal staff members, collectively 19 months of imprisonment and 132 months of probation, and orders to pay restitution totaling nearly \$340,000.

Court Charges BIA Investigator With Theft After Agents Find Rifle

The U.S. District Court of Montana sentenced BIA criminal investigator Marlin D. Yarlott after he pleaded guilty to taking evidence for personal use. Yarlott, who was employed by Crow Agency Law Enforcement Services of the BIA, confiscated a rifle during a trespassing investigation and kept the weapon for personal use after the owner was convicted in court. OIG investigators found the rifle in the front seat of Yarlott's pickup truck. Yarlott resigned from his position and was sentenced to 2 years of probation and 192 hours of community service. He was also ordered to pay a \$1,250 fine.





Bureau of Land Management

Father and Son Accused of Product Substitution Scheme

Boyd Goble, president of Goble Seed Company, and his son, Jeffrey Goble, were indicted by a federal grand jury in the District of Colorado on charges of wire fraud, mail fraud, false statements, aiding and abetting, and false claims in connection with a product substitution scheme.

The Bureau of Land Management (BLM) contracted for the delivery of nearly 155,000 pounds of fourwing saltbush seed, collected from plants growing at higher altitudes in northern states, which is considered vital to the successful stabilization and restoration of lands debilitated by forest fires. According to the 39-count indictment, the Gobles submitted invoices to the BLM totaling more than \$3 million after deliberately substituting inferior, less expensive seed, which would die or fail to thrive in the locations where the seed was to be planted.

The BLM terminated all contracts with the Gobles and the Goble Seed Company and, based on a referral by the OIG, the DOI Office of Acquisition and Property Management administratively suspended them from all Federal Government business transactions pending the outcome of the legal proceedings. Trial is pending.





Bureau of Reclamation

BOR Budget Officer Sentenced After Accessing Pornography at Work

Roger Schlosser, a budget officer in the Bureau of Reclamation's (BOR) Billings, Montana, office, was sentenced in U.S. District Court of Montana to 10 months of imprisonment and 36 months of supervised release following his conviction to charges that he billed the government for hours of time that he spent surfing pornographic Web sites. He was ordered to pay restitution in the amount of \$25,000. Over a 28-month period, Schlosser charged the government for salary and compensation derived from core duty, overtime, and holiday hours he actually spent accessing Internet pornography.





Minerals Management Service

Investigation Uncovers Multi-Million Dollar Royalty Underpayment

The Minerals Management Service (MMS) received more than \$7 million from SEECO, Inc., a subsidiary of Southwestern Energy Company of Houston, Texas, following trial in the Circuit Court of Sebastian County, Arkansas. With assistance from MMS, our investigation uncovered a multi-million dollar royalty underpayment scheme by SEECO Inc., in which SEECO and another subsidiary company of Southwestern conspired to underpay royalties on natural gas produced from federal leases. The United States leases certain federal properties to oil companies to develop oil and gas resources. The oil company produces and sells the minerals, then pays the MMS a percentage of the sales value as a royalty. In this case, SEECO did not enforce the minimum pricing and volume provisions of a gas sales contract with the other subsidiary, and accepted substantially less than it was entitled to. The court found that SEECO defrauded its royalty interest owners of millions of dollars; the MMS's share of the award was \$7,085,642.

Deficiencies Weaken Minerals Management Service Audit Offices

Problems in quality control and audit quality affected the integrity of MMS's audit offices – the Offshore and Onshore Compliance and Asset Management Offices. Our audit of these offices revealed that MMS failed to perform audits in accordance with all required professional standards and had control deficiencies that could seriously affect MMS's ability to comply with required auditing standards. For example, MMS recreated a set of working papers that it had lost and improperly presented the documents as the originals. Additionally, MMS auditors could not provide working paper files for five audits.

MMS agreed with all of our recommendations and has already begun to take corrective action, which included disciplinary action for certain employees. MMS has also arranged for an external peer review during 2003.

Texaco Settles Royalty Issue on Production of Condensate

An audit of the royalty rate reduction program for operators of stripper oil well properties revealed that Texaco Exploration and Production, Inc., failed to pay proper royalties to the MMS on the production of condensate from the Texaco Table Rock Unit in Wyoming. A subsequent investigation resulted in Texaco reaching a settlement with the Department of Justice and MMS in the amount of \$211,286 to resolve claims of underpayment of royalties on condensate production from the Table Rock Unit. In addition, based on information developed during the investigation, the State of New Mexico is seeking substantial additional royalties.





National Park Service

United States Seeks Extradition in a \$3.5 Million Fraud Case

Gregory E. G. Thomlison of Ontario, Canada, was arrested by the Royal Canadian Mounted Police in Toronto, based on an extradition request by the United States, and currently awaits an extradition hearing. The extradition request was issued following Thomlison's indictment by a federal grand jury in the Southern District of California, charging him with 67 counts of wire fraud, money laundering, and theft of government property and illegal transfer of bankruptcy assets.

As we reported in our September 2002 Semiannual Report, the indictment alleges that Thomlison, owner/president of Destinet Services Corporation, defrauded his former clients – the National Park Service (NPS) and the California State Department of Parks and Recreation.

According to the indictment, Destinet Services contracted with clients to manage reservations and ticketing for campgrounds, sports venues, and other entertainment ventures. Thomlison is accused of collecting reservation and ticketing fees from 1994 to 1997 and illegally transferring \$3.5 million to bank accounts of shell companies in Canada, which he controlled. Thomlison allegedly used the funds to support his lifestyle and his other personal business interests. This continuing case is a joint effort of our audits and investigations staff.

NPS Contract Computer Specialist Pleads Guilty to Embezzling

Mitchell A. Nicholas, former NPS contract computer specialist in Washington, D.C., pleaded guilty in U.S. District Court of the District of Columbia to charges that he stole NPS property and embezzled NPS money. For 3 years, while working for the Park Service, Nicholas made unauthorized purchases of nearly \$50,000 of computer equipment using the government-issued credit cards of three other employees. The purchases were transacted through a personal friend at a local computer supply company. Nicholas personally picked up the computer equipment; however, he never delivered the property to the NPS. Instead, Nicholas sold the computer equipment.

In addition, Nicholas created a fictitious computer supply business and then used the company to set up an account with an electronic credit card processing company to accept credit card purchases. Nicholas processed more than \$80,000 in NPS credit card purchases for supplies and services through the fictitious business, which were never provided. He also created and submitted false work orders and billing statements to the NPS in support of his fraudulent scheme. Nicholas primarily used the money he embezzled to pay his personal debts.

Deficiencies in Contract Administration Lead to Excessive Costs

Poor business decisions by the former park superintendent and contracting officer in the administration of a contract for construction at the Bryce Canyon Visitor Center led to excessive costs, as follows:

- » NPS selected a fixed unit-price contract that did not provide incentive to the contractor for cost control or labor efficiency. This required significant monitoring of contractor performance by the Federal Government.
- » NPS did not sufficiently monitor the contract and performed only limited construction supervision of the project.
- » NPS used rough estimates of quantities and materials to prepare the bid schedule. As a result, contract specifications were inaccurate, and, after contract award, NPS had to increase 60 line items and add 45 new line items for changes and additions to the project. Consequently, project costs increased almost a million dollars, from \$3.9 to \$4.8 million – a 24 percent increase.

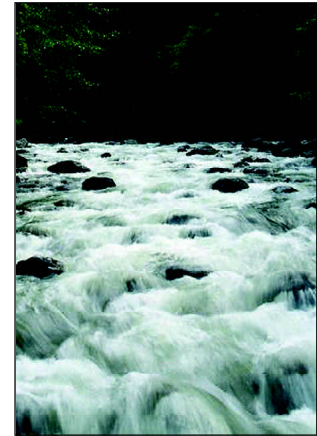
The excessive contract costs contributed to deficit balances in the park's recreation fee demonstration account in fiscal years 2000 and 2001. (Congress authorized the fee demonstration program to enable national parks and other federal agencies to test new fee programs to raise funds for infrastructure repair).

The above deficiencies resulted primarily from poor business decisions made by the former contracting officer and the former park superintendent.



River Rafting Concessionaire Contracted by NPS Debarred Following Sentencing

Black Canyon Inc., a former river rafting concessionaire contracted by the NPS to operate on the Colorado River, was administratively debarred for a period of 3 years by the DOI Office of Acquisition and Property Management. This action followed the company's conviction for underreporting nearly \$1.5 million in gross revenues on its financial reports. The corporation president, Larry Opfer; treasurer, Tim Richner; and secretary, Ronald Opfer, were also debarred for a period of 3 years. As we previously reported in our October 2002 Semiannual Report, Black Canyon, Inc., was required to pay a franchise fee to NPS based on its gross revenue receipts. Black Canyon, Inc., entered into a contract with NPS in 1988 that gave it exclusive rights to operate tours from the Hoover Dam in Nevada to Willow Beach in Arizona.

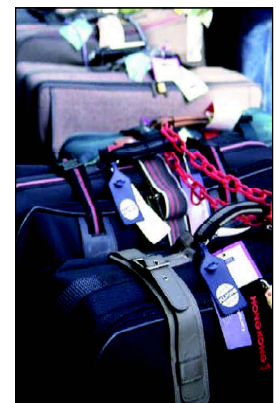


NPS Has Not Established Priorities For the Use of Franchise Fees

An audit of franchise fees collected from park concessionaires disclosed that NPS had not implemented our previous recommendation that it prioritize its use of these fees. We could not assess whether individual parks, which can keep up to 80 percent of the fees they collect, in fact used the fees to address high-priority park needs. In addition, the parks we visited were not reconciling financial data to ensure that concessionaires were paying promptly or in the correct amounts. We notified DOI that the prior audit recommendation should not be considered implemented and offered two suggestions to strengthen controls over projects funded with franchise fees.

NPS Employees Disciplined for Violating Federal Travel Regulations

Twelve senior NPS employees were disciplined for violating Federal Travel Regulations after inappropriately charging travel expenses to the government in order to attend a retirement party. Our investigation revealed that a variety of business meetings were intentionally scheduled and coordinated to coincide with the party. Although business meetings were scheduled to begin on a Monday, many employees arrived the previous Saturday to attend the party and included these additional expenses on their travel vouchers for reimbursement. In addition to the 12 members who were disciplined, two additional employees retired prior to the issuance of disciplinary actions.





Office of Insular Affairs

Pacific Field Liaison Reports Progress Working With Office of Insular Affairs

Our Insular Area field liaison for the Pacific, appointed in July 2002, reported progress in several areas: building the capacity of local Offices of Public Auditor in Pacific areas to audit local funds, working with the Office of Insular Affairs (OIA) to look at the adequacy of Insular Area government systems and controls that account for grant monies, and closing out unresolved audit recommendations. In this regard our field liaison reported that as of March 2003, his work with public auditors and elected officials had resulted in closing out 29 open audit recommendations (eight reports). He also reported ongoing resolution efforts for another 18 reports. We believe that this concerted effort will help remedy the general lack of response by Pacific Insular Area governments to past audit recommendations.

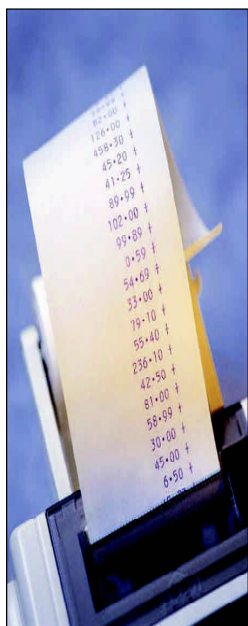
Follow-up Reveals Urgency of Working With Other Agencies

A follow-up audit on audit findings and recommendations pertaining to Insular Areas underscores a fundamental problem faced by the Department in correcting serious deficiencies. While the OIG is responsible for auditing Insular Area governments, the DOI does not have authority to enforce audit findings and recommendations for funds provided by other federal departments or for funds provided by the DOI that have federally imposed entitlement conditions. Most Insular Area funding falls into one of these two categories. For example, in our follow-up audit, we looked at findings pertaining to the use of federal funds totaling \$26.5 million. Of this amount, \$25.5 million was related to funds over which DOI had no control. For the remaining \$1 million – over which DOI has control – we found that the Department did not take sufficient action to resolve findings pertaining to more than \$100,000 of questioned costs. The OIA agreed with our recommendations to better monitor the disposition of findings and recommendations pertaining to Insular Area government use of all DOI funds, and it agreed to support efforts to strengthen DOI controls over departmental financial assistance to Insular Area governments.

This follow-up audit highlights the necessity of continuing to urge other federal agencies providing funds to the Insular Areas to become more involved in monitoring these funds and ensuring their proper use.

Audits of Virgin Islands Programs Highlight Continuing Deficiencies

Our five audits of Virgin Island programs and activities during this reporting period disclosed the serious challenges that we continue to face in encouraging Insular Area governments to be fiscally responsible in managing grant funds. Serious deficiencies remain uncorrected, and the government continues to demonstrate a lack of concern in responding to our audit findings. Of the 34 recommendations made to the Government of the Virgin Islands during this reporting period, 28 recommendations remain unresolved. The following are areas of continued concern:



- » **The failure to use funds for their intended purposes.** This is a problem that has a direct adverse effect on the quality of life of Virgin Island residents. For example, we identified school construction that was delayed for nearly 2 years, a mental health facility that never opened, wastewater disposal projects that were delayed, and hurricane-recovery funds that were not effectively managed. Some funds were mismanaged, such as \$29.6 million in operating funds and bond proceeds administered by the Public Finance Authority. Other funds were not spent at all, such as most of the \$5.4 million available to the Department of Public Works. In the 2 years following the award, the Department spent only 11 percent, or \$609,000, of the \$5.4 million.
- » **The lack of standard business practices essential to financial accountability.** All of our audits identified serious administrative and accounting deficiencies, including property management practices that were not sufficient to satisfactorily account for and safeguard equipment purchased with grant funds; improper procurement practices that allowed purchases without competition; poor records management; inadequate accounting practices that resulted in questioned costs, incorrect grant balances, and unreconciled records; and poor reporting practices to OIA that unnecessarily delayed projects.

Employee Sentenced After Being Charged With Wire Fraud

Sonia M. Foy, former collection agent/secretary for the Virgin Islands Lottery, was sentenced to 5 years of probation and 100 hours of community service following her conviction for a charge of wire fraud. As the collection agent for the Virgin Islands Lottery, Foy was responsible for the collection and receipt of monies payable to the Government of the Virgin Islands. Foy admitted to embezzling money from these lottery funds and was ordered to pay restitution in the amount of \$11,930.

This investigation was initiated through information received during the successful investigation and prosecution of Anthony Dizon, former executive director of the U.S. Virgin Islands Lottery.



Office of the Special Trustee for American Indians

KPMG LLP Opinions on Office of the Special Trustee Qualified

The independent certified public accounting firm of KPMG LLP, under contract with the Office of the Special Trustee for American Indians (OST), rendered qualified opinions on the fiscal year 2001 Tribal and Other Trust Funds and Individual Indian Monies Trust Funds financial statements of the OST.

KPMG qualified its opinions because of the following:

- » Cash balances in the financial statements were materially greater than balances reported by the U.S. Treasury.
- » Inadequacies in certain DOI accounting systems made it impractical to extend auditing procedures to satisfy auditors regarding the fairness of Trust Fund balances.
- » Certain parties for whom the Office of Trust Funds Management (OTFM) holds monetary assets in trust do not agree with the balances recorded by the OTFM and have filed or are expected to file claims against the U.S. Government.

Management agreed with our report's three recommendations, which were the following:

- » Continue to monitor progress toward completion of the various trust reform subprojects managed by the BIA.
- » Resolve financial reporting differences.
- » Implement adequate controls over information technology systems.



U.S. Fish and Wildlife Service

Questioned Reimbursements Identified For FWS Grants

Our reviews of the U.S. Fish and Wildlife Service (FWS) Sportfish and Wildlife Restoration program grants, totaling about \$504 million for 14 states and two territories, identified questioned costs and other significant issues, as follows:

- » Ten states and the two territories claimed \$4.9 million that was ineligible for reimbursement. The grantees with the most significant problems were Nevada (\$1,010,000) and the Commonwealth of the Northern Mariana Islands (\$944,000).
- » Five states did not offset grant costs of \$823,000 with revenues earned from commercial activities on lands purchased or managed with grant funds. Texas accounted for \$604,000 of the total.
- » Five states did not return a total of \$2.6 million of interest earned on hunting and fishing license revenues to their fish and wildlife programs. Georgia's portion accounted for \$1.9 million of the total.
- » Five states diverted over \$5 million of revenue from the sale of state hunting and fishing licenses for purposes other than administering their fish and wildlife programs. Michigan alone used about \$3 million in license revenues for law enforcement activities unrelated to its fish and wildlife program.



Based on our reports, FWS is working with the states and territories to resolve these matters.

Services Rendered by Outside Attorneys Did Not Constitute Legal Work

A U.S. General Accounting Office (GAO) review of FWS's Endangered Species Program concluded that FWS inappropriately acquired legal services outside the Department of the Interior, which, in turn, would be a violation of the Anti-Deficiency Act. GAO based its conclusion on a legal opinion by the Department of the Interior's Office of the Solicitor. GAO noted that the Solicitor is solely responsible for the Department's legal work and such services should be procured with the Solicitor's appropriation.

At the request of the Department, we conducted an independent evaluation of FWS's use of these outside contractors. Our findings did not substantiate GAO's conclusion. Rather, we determined that the services rendered by the attorneys did not constitute legal work but were consultative and investigatory in nature. Nonattorneys, such as human relations specialists, labor relations experts, and EEO investigators, routinely provide such services within DOI and other departments and agencies. Therefore, we concluded that the FWS had the authority to enter into such contracts, and the use of the Resource Management appropriation was proper.

Biology Technician Embezzles Money Through Nonexistent Company

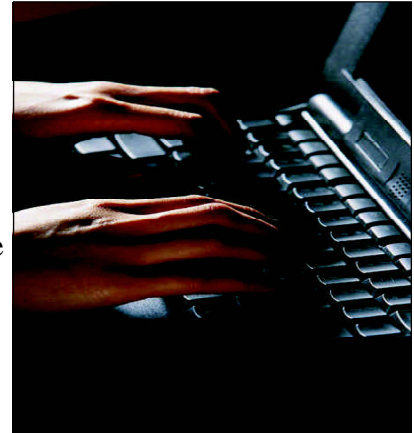
Scott Rickettson, biology technician, FWS, Medicine Lake, Montana, was indicted by a federal grand jury on charges of wire fraud, theft of money by a federal employee, theft of government property, forgery of a government obligation or contract, and false claims. According to the indictment, Rickettson made false statements on his application for federal employment. After becoming a biology technician, Rickettson allegedly submitted fraudulent Wildlife Extension Agreements, which caused the Ft. Peck Tribes to receive two FWS grants totaling \$36,500 and then embezzled the \$36,500 from the Fort Peck Tribes by submitting four fraudulent invoices from Wildlife Veterinary Consulting, a fictitious company that he created. Rickettson's trial is pending.



U.S. Geological Survey

USGS Needs Improve Security Over Critical Information Systems

The U.S. Geological Survey (USGS) needs to secure its critical information technology systems, which are a primary repository of data on the nation's mineral, geologic, water, energy, and biological resources. The systems also contain critical monitoring data on biological and toxic contaminants and volcano and earthquake hazards. Protection of these systems is essential to secure the data from unauthorized access, misuse, and disruption of service. We found, however, that USGS management has not sufficiently addressed security or established a permanent management program to ensure appropriate security practices through the agency. USGS agreed with our recommendations and agreed to take corrective actions to protect its systems.



Scientist Embezzles \$34,000, Purchases Scuba Gear and Aquariums

Gary W. Hill, a former USGS scientist in St. Petersburg, Florida, was sentenced in federal court to 5 years probation and 6 months home detention for embezzling funds from the DOI using his government credit card. Investigators uncovered numerous personal purchases made with the card, including custom wheels and a stereo system for his personal vehicle and salt-water aquarium systems for himself and his son. Hill also used the credit card to buy a wet suit for his wife, then brought her along on a work-related, week-long diving trip to Biscayne Bay. He originally claimed that the aquarium systems and wet suit were essential for experiments he was conducting at work. Hill was ordered to pay a \$3,000 fine and \$34,000 in restitution.

Appendix 1

Summary of Audit and Related Activities From October 1, 2002, Through March 31, 2003

AUDITS PERFORMED BY:

	OIG STAFF	OTHER FEDERAL AUDITORS (With Review and Processing by OIG Staff)	NON- FEDERAL AUDITORS (With Review and Processing by OIG Staff)	
	Internal, Grant and Contract Audits and ICPs*	Contract and Grant Audits	Single Audits	TOTAL
REPORTS ISSUED TO:				
<i>Department/Office of the Secretary</i>	9	0	3	12
<i>Fish and Wildlife and Parks</i>	25	0	19	44
<i>Indian Affairs</i>	3	0	184	187
<i>Insular Affairs</i>	7	0	6	13
<i>Land and Minerals Management</i>	8	0	8	16
<i>Water and Science</i>	3	0	8	11
Subtotal Reports Issued	55	0	228	283
INDIRECT COST PROPOSALS (ICPs) NEGOTIATED FOR:				
<i>Indian Tribes and Organization</i>	153	0	0	153
<i>Insular Areas</i>	3	0	0	3
<i>State Agencies</i>	27	0	0	27
Subtotal ICPs Negotiated	183	0	0	183
TOTAL Reports and ICPs	238	0	228	466

*Indirect Cost Proposals

Appendix 2

Audit Reports Issued or Processed and Indirect Cost Proposals Negotiated During the 6-Month Period That Ended March 31, 2003

This listing includes all internal reports (internal audits, advisory reports, and assessments), contract and single audit reports issued, and indirect cost agreements negotiated during the 6-month period that ended March 31, 2003. It provides report number, title, issue date, and monetary amounts identified in each report (*Funds to be put to Better Use, ** Questioned Cost, *** Unsupported Cost and **** Lost or Potential Additional Revenues).

INTERNAL REPORTS

Bureau of Land Management

- 2003-I-0007** Evaluation of the Procedures Used by the Bureau of Land Management's National Business Center to Lease Space for the Kingman, Arizona, Field Office (12/10/2002)
- 2003-I-0024** Independent Auditors' Report on the Bureau of Land Management's Financial Statements for Fiscal Years 2002 and 2001 (02/28/2003)
- 2003-I-0036** Management Issues Identified During the Audit of the Bureau of Land Management's Fiscal Year 2002 Financial Statements (03/17/2003)

Bureau of Reclamation

- 2003-I-0020** Independent Auditors' Report on the Bureau of Reclamation's Financial Audit Statements for Fiscal Years 2002 and 2001 (02/21/2003)
- 2003-I-0037** Management Issues Identified During the Audit of the Bureau of Reclamation's Financial Statements for Fiscal Year 2002 (03/18/2003)

Departmental Offices

- 2003-I-0038** Independent Auditors' Report on the Interior Franchise Fund's Financial Statements for Fiscal Years 2002 and 2001 (03/21/2003)
- 2003-I-0041** Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2002 and 2001 (03/31/2003)

Minerals Management Service

- 2003-I-0023** Audit of the Minerals Management Service Audit Offices (03/31/2003)
- 2003-I-0030** Independent Auditors' Report on the Minerals Management Service Financial Statements for Fiscal Years 2002 and 2001 (03/07/2003)
- 2003-I-0033** Management Issues Identified During the Audit of the Minerals Management Service Audit Offices (03/17/2003)

Multi-Office

- 2003-I-0001** Payments to the District of Columbia Water and Sewer Authority (11/05/2002)
- 2003-I-0004** Oversight of KPMG's Agreed Upon Procedures Reports for the Social Security Administration on Retirement, Health Benefits, and Life Insurance Withholdings/Contributions and Supplemental Head Count (11/15/2002)
- 2003-I-0005** Oversight of KPMG's Agreed -Upon Procedures Reports for the Department of the Interior on Administration on Retirement, Health Benefits, and Life Insurance Withholdings/Contributions and Supplemental Head Count (11/15/2002)
- 2003-I-0014** Independent Auditor's Report on the U.S. Department of the Interior's Fiscal Year 2002 Annual Report on Performance and Accountability (01/31/2003)
- 2003-I-0015** Independent Accountants' Report on Applying Agreed-Upon Procedures for Intragovernmental Activity and Balances (02/06/2003)
- 2003-I-0016** Fiscal Year 2002 Independent Accountants' Report on Applying Agreed-Upon Procedures for FACTS I Data Verification (02/06/2003)
- 2003-I-0018** Payments to the District of Columbia Water and Sewer Authority (02/26/2003)

National Park Service

- 2003-I-0009** Advisory Report on the Administration of the Contract to Rehabilitate and Expand the Bryce Canyon Visitor Center (01/22/2003)
- 2003-I-0013** Advisory Report on Yosemite National Park's Museum Operations, National Park Service (03/31/2003)
- 2003-I-0021** Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2002 and 2001 (02/25/2003)
- 2003-I-0027** Management Issues Identified During the Audit of the National Park Service's Fiscal Year 2002 Financial Statements (03/04/2003)
- 2003-I-0034** Collection and Use of Franchise Fees, National Park Service (03/17/2003)

Office of Insular Affairs

- 2003-I-0011** Oversight and Follow-up on Audit Findings and Recommendations Pertaining to Insular Area Governments' Use of Federal Funding (02/14/2003)

Office of Surface Mining Reclamation and Enforcement

- 2003-I-0022** Independent Auditors' Report on the Office of Surface Mining Reclamation and Enforcement's Financial Statements for Fiscal Years 2002 and 2001 (02/28/2003)
- 2003-I-0035** Management Issues Identified During the Audit of the Office of Surface Mining Reclamation and Enforcement's Fiscal Year 2002 Financial Statements (03/17/2003)

U.S. Fish and Wildlife Service

- 2003-I-0006** Advisory Report on Evaluation of Fish and Wildlife Service Contracts Charged to Resources Management Appropriation (11/29/2002)
- 2003-I-0017** Independent Accountant's Report on the Application of Agreed Upon Procedures for the Aquatic Resources Trust Fund (02/24/2003)
- 2003-I-0039** Independent Auditors' Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2002 and 2001 (03/26/2003)

U.S. Geological Survey

- 2003-I-0042** Improvements Needed in Security Over Information Technology Systems Critical to the Scientific Objectives of the U.S. Geological Survey (03/31/2003)

U.S. Virgin Islands

- 2003-I-0002** Public Finance Authority, Government of the Virgin Islands (11/22/2002) *\$29,586,687, **\$367,000, ***\$367,000 & ****\$571,000
- 2003-I-0003** Compliance with the Memorandum of Understanding Between the Governor of the Virgin Islands and the Secretary of the Interior (01/06/2003)
- 2003-I-0012** Grant for the Solid Waste and Wastewater Disposal Projects, Department of Public Works, Government of the Virgin Islands (02/18/2003)
- 2003-I-0029** Verification of Watch Quota and Jewelry Quota Data for Calendar Year 2002 Submitted by Firms Located in the U.S. Virgin Islands (03/07/2003)
- 2003-I-0031** Grant for Hazard Mitigation Projects, Virgin Islands Police Department, Government of the Virgin Islands (03/31/2003) *\$467,765
- 2003-I-0032** Grant for the Hurricane Recovery Projects, Government of the Virgin Islands (03/31/2003) *\$74,797 & **\$1,012,323

CONTRACT AND GRANT AUDITS

National Park Service

- 2003-E-0012** Audit of Costs Incurred by Carter Enterprises, Inc., Under National Park Service Contract No. C1200000011 to Rehabilitate and Expand the Visitor Center at Bryce Canyon National Park in Utah (01/09/2003)

Office of the Special Trustee for American Indians

- 2003-E-0005** Audit of Final Contract Costs for Chavarria, Dunne, & Lamey LLC, Under Office of the Special Trustee Contract No. CMK00133396 (11/12/2002) **\$108,405

U.S. Fish and Wildlife Service

- 2003-E-0001** Costs Claimed by the U.S. Virgin Islands, Department of Planning and Natural Resources, Division of Fish and Wildlife, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from October 1, 1996, through September 30, 1998 (10/07/2002) **\$212,322
- 2003-E-0002** Costs Claimed by the Commonwealth of Pennsylvania Fish and Boat Commission, Under Federal Aid Grants From the U.S. Fish and Wildlife Service from January 1, 1996, through December 31, 1997 (11/04/2002) **\$482,407, ***\$220,197 & ****\$7,572
- 2003-E-0003** Costs Claimed by the State of Hawaii Department of Land and Natural Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1998, through June 30, 2000 (11/12/2002) **\$420,910
- 2003-E-0004** Costs Claimed by the State of Minnesota, Department of Natural Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1997, through June 30, 1999 (11/12/2002)
- 2003-E-0006** Costs Claimed by the Commonwealth of Pennsylvania Game Commission, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996, through June 30, 1998 (12/20/2002)
- 2003-E-0007** Costs Claimed by the State of Ohio, Department of Natural Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1999, through October 1, 2001 (12/23/2002) **\$456,567
- 2003-E-0008** Costs Claimed by the State of Georgia, Department of Natural Resources, Wildlife Resources Division and Coastal Resources Division, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1997, through June 30, 1999 (12/31/2002) **\$596,616 & ****\$99,269
- 2003-E-0009** Costs Claimed by the State of Maine Department of Inland Fisheries and Wildlife, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996, through June 30, 1998 (01/14/2003) ****\$151,244
- 2003-E-0013** Costs Claimed by the Commonwealth of the Northern Mariana Islands, Department of Lands and Natural Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from October 1, 1996, through September 30, 1998 (01/22/2003) **\$942,927
- 2003-E-0014** Costs Claimed by the State of Arizona, Department of Game and Fish, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1998, through June 30, 2000 (01/23/2003) **\$60,426
- 2003-E-0015** Costs Claimed by the State of Maryland, Department of Natural Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1998, through June 30, 2000 (01/24/2003)
- 2003-E-0016** Costs Claimed by the State of Kansas, Department of Wildlife and Parks, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1999, through June 30, 2001 (01/24/2003) **\$9,679
- 2003-E-0017** Costs Claimed by the State of Michigan, Department of Natural Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from October 1, 1995, through September 30, 1997 (02/05/2003) **\$467,087
- 2003-E-0018** Costs Claimed by the State of Nevada, Department of Conservation and Natural Resources, Division of Wildlife, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996, through June 30, 1998 (02/26/2003) **\$1,009,890 & ****\$21,721

- 2003-E-0019** Costs Claimed by the State of Texas, Parks and Wildlife Department, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from September 1, 1995, through August 31, 1997 (03/03/2003) **\$279,356 & ****\$603,912
- 2003-E-0020** Costs Claimed by the Commonwealth of Kentucky, Department of Fish and Wildlife Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996, through June 3, 1998 (03/04/2003) **\$95,968

SINGLEAUDITS

Bureau of Indian Affairs

- 2002-A-0479** Sac and Fox Nation of Missouri, Fiscal Year Ended September 30, 2001 (10/31/2002)
- 2003-A-0003** Sisseton-Wahpeton Sioux Tribe, Fiscal Year Ended September 30, 2000 (10/08/2002)
- 2003-A-0006** Quechan Indian Tribe, Fiscal Year Ended December 31, 1999 (10/15/2002)
- 2003-A-0007** Si Tanka College, Fiscal Year Ended September 30, 2000 (10/15/2002)
- 2003-A-0008** Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1999 (10/15/2002)
- 2003-A-0009** Choctaw Nation of Oklahoma, Fiscal Year Ended September 30, 2000 (10/15/2002)
- 2003-A-0010** Organized Village of Akiachak, Akiachak IRA Council, Fiscal Year Ended December 31, 1998 (10/15/2002)
- 2003-A-0011** Organized Village of Akiachak, Akiachak IRA Council, Fiscal Year Ended December 31, 1999 (10/15/2002)
- 2003-A-0012** Organized Village of Akiachak, Akiachak IRA Council, Fiscal Year Ended December 31, 2000 (10/15/2002)
- 2003-A-0013** Forest County Potawatomi Community, Fiscal Year Ended September 30, 2000 (10/25/2002)
- 2003-A-0014** Akiachak Native Community, Fiscal Year Ended December 31, 1997 (10/25/2002)
- 2003-A-0015** Nulato Tribal Council, Fiscal Year Ended September 30, 2001 (10/25/2002)
- 2003-A-0016** Rough Rock Community School, Fiscal Year Ended June 30, 1999 (10/25/2002)
- 2003-A-0017** Samish Indian Nation, Fiscal Year Ended December 31, 2000 (10/25/2002)
- 2003-A-0018** Tuolumne Band of Me-Wuk Indians, Fiscal Year Ended December 31, 2000 (10/25/2002)
- 2003-A-0019** Ouzinkie Tribal Council, Fiscal Year Ended September 30, 2000 (10/25/2002)
- 2003-A-0023** Fallon Paiute-Shoshone Tribe, Fiscal Year Ended December 31, 2000 (10/24/2002)
- 2003-A-0025** Hualapai Tribe, Fiscal Year Ended December 31, 2000 (10/24/2002)
- 2003-A-0026** Marty Indian School, Fiscal Year Ended June 30, 2000 (10/25/2002)
- 2003-A-0027** Yankton Sioux Tribe, Fiscal Year Ended September 30, 2001 (10/25/2002)
- 2003-A-0029** Oglala Lakota College, Fiscal Year Ended September 30, 2001 (10/25/2002)
- 2003-A-0030** Santa Clara Indian Pueblo, Fiscal Year Ended December 31, 1999 (10/25/2002)
- 2003-A-0031** Confederated Tribes of the Chehalis Reservation, Fiscal Year Ended December 31, 2000 (10/25/2002) **\$176,929
- 2003-A-0032** Crazy Horse School, Fiscal Year Ended June 30, 2000 (10/25/2002)
- 2003-A-0035** Hopi Junior/Senior High School, Fiscal Year Ended June 30, 2001 (10/24/2002)
- 2003-A-0036** North Fork Mono Rancheria, Fiscal Year Ended September 30, 2001 (10/25/2002) **\$71,408
- 2003-A-0037** Ojibwa Indian School, Fiscal Year Ended June 30, 2001 (10/24/2002)
- 2003-A-0038** Coyote Valley Tribal Council, Fiscal Year Ended December 31, 1998 (10/25/2002)
- 2003-A-0039** Little Wound School Board, Inc., Fiscal Year Ended June 30, 2001 (10/24/2002)
- 2003-A-0040** Coyote Valley Tribal Council, Fiscal Year Ended December 31, 1999 (10/25/2002)
- 2003-A-0041** Pueblo of Nambe, Fiscal Year Ended September 30, 1999 (10/25/2002)

Appendix 2 (continued)

- 2003-A-0042** Pueblo of Nambe, Fiscal Year Ended September 30, 2000 (10/25/2002)
2003-A-0044 Kickapoo Tribe of Kansas, Fiscal Year Ended December 31, 2000 (10/31/2002)
2003-A-0046 Chitina Traditional Village Council, Fiscal Year Ended September 30, 1999 (10/31/2002)
2003-A-0048 Spokane Tribe of Indians, Fiscal Year Ended September 30, 2000 (10/31/2002)
2003-A-0049 Southern Ute Indian Tribe, Fiscal Year Ended September 30, 1999 (11/20/2002)
2003-A-0050 Southern Ute Indian Tribe, Fiscal Year Ended September 30, 2000 (11/20/2002)
2003-A-0051 Choctaw Nation of Oklahoma, Fiscal Year Ended September 30, 2001 (11/04/2002)
2003-A-0053 Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 2001 (11/04/2002)
2003-A-0054 Native Village of Gambell, Fiscal Year Ended September 30, 2001 (11/04/2002)
2003-A-0055 Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 2001 (11/08/2002)
2003-A-0056 Pueblo de San Ildefonso, Fiscal Year Ended December 31, 2000 (11/08/2002)
2003-A-0058 Oglala Sioux Tribe, Fiscal Year Ended December 31, 1999 (11/08/2002) **\$1,795,918
2003-A-0060 Mooretown Rancheria, Fiscal Year Ended December 31, 2001 (11/12/2002)
2003-A-0061 Fort McDowell Yavapai Nation, Fiscal Year Ended September 30, 2001 (11/12/2002)
2003-A-0062 Chenega IRA Council, Fiscal Year Ended December 31, 2001 (11/12/2002)
2003-A-0063 Sherwood Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (11/25/2002)
2003-A-0064 Cloverdale Rancheria of Pomo Indians, Fiscal Year Ended December 31, 2000 (11/25/2002)
2003-A-0065 Tohono O'odham Nation, Fiscal Year Ended September 30, 2001 (11/25/2002)
2003-A-0066 Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 2001 (11/25/2002)
2003-A-0067 United Sioux Tribes of South Dakota Development Corporation, Fiscal Year Ended September 30, 2001 (11/25/2002)
2003-A-0069 California Valley Miwok Tribe, Fiscal Year Ended December 31, 2001 (11/25/2002)
2003-A-0070 Northeast Wisconsin Technical College District, Fiscal Year Ended June 30, 2001 (11/25/2002)
2003-A-0071 Oglala Sioux Tribal Department of Public Safety, Fiscal Year Ended September 30, 1999 (11/25/2002) **\$17,661
2003-A-0072 Puyallup Tribe of Indians, Fiscal Year Ended September 30, 2001 (11/26/2002)
2003-A-0073 Red Cliff Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2000 (11/26/2002) **\$61,366
2003-A-0076 Picayune Rancheria of the Chukchansi Indian Tribe, Fiscal Year Ended December 31, 1999 (11/27/2002)
2003-A-0078 Nez Perce Tribe, Fiscal Year Ended September 30, 2001 (12/06/2002)
2003-A-0079 Turtle Mountain Band of Chippewa Indians, Fiscal Year Ended September 30, 2001 (12/06/2002) **\$477,170
2003-A-0080 Trinidad Rancheria, Fiscal Year Ended December 31, 2001 (12/06/2002)
2003-A-0081 Fond Du Lac Reservation, Fiscal Year Ended September 30, 2001 (12/17/2002)
2003-A-0082 Fort Belknap Indian Community, Fiscal Year Ended September 30, 2001 (12/17/2002)
2003-A-0084 Makah Tribal Council, Fiscal Year Ended December 31, 2001 (12/17/2002)
2003-A-0085 Sicangu Owayawa Oti (Rosebud Dormitory), Fiscal Year Ended June 30, 2001 (12/13/2002)
2003-A-0086 Native Village of Kwigillingok, Kwigillingok IRA Council, Fiscal Year Ended December 31, 2001 (12/13/2002)
2003-A-0087 Northern Cheyenne Tribe, Fiscal Year Ended September 30, 2000 (12/13/2002)
2003-A-0088 Kickapoo Traditional Tribe of Texas, Fiscal Year Ended September 30, 2000 (12/17/2002)
2003-A-0089 Ho-Chunk Nation, Fiscal Year Ended June 30, 2001 (12/17/2002)
2003-A-0094 Lower Brule Sioux Tribe, Fiscal Year Ended September 30, 2001 (12/19/2002)
-

- 2003-A-0095** Ouzinkie Tribal Council, Fiscal Year Ended September 30, 2001 (12/19/2002)
- 2003-A-0097** Rincon Band of Luiseno Mission Indians, Fiscal Year Ended December 31, 2000 (12/20/2002)
- 2003-A-0098** Pueblo De Cochiti, Fiscal Year Ended December 31, 2001 (12/20/2002)
- 2003-A-0100** Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 2000 (12/20/2002) **\$1,374,912
- 2003-A-0101** San Carlos Apache Tribe, Fiscal Year Ended September 30, 2001 (12/20/2002)
- 2003-A-0102** Cankdeska Cikana Community College, Fiscal Year Ended September 30, 2001 (12/20/2002)
- 2003-A-0103** Native American Fish & Wildlife Society, Incorporated, Fiscal Year Ended December 31, 2001 (12/20/2002)
- 2003-A-0104** Confederated Salish and Kootenai Tribes of the Flathead Nation, Fiscal Year Ended September 30, 2001 (12/26/2002)
- 2003-A-0105** Blackfeet Tribe of the Blackfeet Indian Reservation, Fiscal Year Ended September 30, 2000 (12/31/2002)
- 2003-A-0106** Tuluksak Native Community, Fiscal Year Ended December 31, 2001 (01/02/2003)
- 2003-A-0107** Fort McDowell Mohave-Apache Indian Community, Fiscal Year Ended September 30, 1999 (01/15/2003)
- 2003-A-0108** Pleasant Point Passamaquoddy Tribal Council, Fiscal Year Ended September 30, 2000 (01/15/2003)
- 2003-A-0110** Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 2001 (01/17/2003)
- 2003-A-0111** Lower Sioux Indian Community, Fiscal Year Ended September 30, 1999 (01/17/2003)
- 2003-A-0112** Lower Sioux Indian Community, Fiscal Year Ended September 30, 2000 (01/17/2003)
- 2003-A-0113** Pueblo of Isleta, Fiscal Year Ended December 31, 1998 (01/17/2003) **\$1,004
- 2003-A-0114** Pueblo of Isleta, Fiscal Year Ended December 31, 1999 (01/17/2003)
- 2003-A-0115** Jicarilla Apache Nation, Fiscal Year Ended December 31, 2001 (01/17/2003)
- 2003-A-0116** Nooksack Indian Tribe, Fiscal Year Ended December 31, 2000 (01/17/2003)
- 2003-A-0117** Jicarilla Apache Nation, Fiscal Year Ended December 31, 2000 (01/17/2003)
- 2003-A-0118** Bay Mills Community College, Fiscal Year Ended June 30, 2001 (01/17/2003)
- 2003-A-0119** Stevens Village Council, Fiscal Year Ended September 30, 1999 (01/17/2003)
- 2003-A-0120** Sisseton-Wahpeton Community College, Fiscal Year Ended June 30, 2000 (01/17/2003)
- 2003-A-0121** San Juan Pueblo, Fiscal Year Ended December 31, 2001 (01/17/2003)
- 2003-A-0122** Stevens Village Council, Fiscal Year Ended September 30, 2001 (01/17/2003)
- 2003-A-0123** Wampanoag Tribe of Gay Head (Aquinnah), Fiscal Year Ended September 30, 2001 (01/17/2003) **\$183,616
- 2003-A-0124** Iowa Tribe of Kansas and Nebraska, Fiscal Year Ended December 31, 2001 (01/17/2003)
- 2003-A-0125** Joint Programs of the Shoshone and Arapaho Tribes of the Wind River Reservation, Fiscal Year Ended December 31, 2001 (01/17/2003)
- 2003-A-0126** Penobscot Indian Nation, Fiscal Year Ended September 30, 2001 (01/17/2003)
- 2003-A-0127** Aztec High School Dormitory School Board Association, Incorporated, Fiscal Year Ended June 30, 2001 (01/17/2003)
- 2003-A-0128** Tonto Apache Tribe, Fiscal Year Ended December 31, 1997 (01/17/2003) **\$83,757
- 2003-A-0129** St. Michaels Association for Special Education, Incorporated, Fiscal Year Ended September 30, 2001 (01/17/2003)
- 2003-A-0130** Native Village of Selawik, Fiscal Year Ended December 31, 2001 (01/17/2003)
- 2003-A-0131** Native Village of Selawik, Fiscal Year Ended December 31, 2000 (01/17/2003)
- 2003-A-0132** Copper River Native Association, Incorporated, Fiscal Year Ended September 30, 2001 (01/23/2003)
- 2003-A-0133** Three Affiliated Tribes, Fiscal Year Ended September 30, 2000 (01/24/2003)

Appendix 2 (continued)

- 2003-A-0134** Pueblo of Laguna, Fiscal Year Ended February 28, 2002 (01/24/2003) **\$572
- 2003-A-0135** Pueblo of Zuni, Fiscal Year Ended December 31, 2001 (01/24/2003)
- 2003-A-0136** Hotevilla Bacavi Community School, Fiscal Year Ended June 30, 2001 (01/24/2003)
- 2003-A-0140** Squaxin Island Tribe, Fiscal Year Ended September 30, 2001 (01/23/2003)
- 2003-A-0141** Bay Mills Indian Community, Fiscal Year Ended December 31, 2000 (01/23/2003)
- 2003-A-0143** Tyme Maidu Tribe, Berry Creek Rancheria, Fiscal Year Ended December 31, 2001 (01/23/2003)
- 2003-A-0144** Skokomish Indian Tribe, Fiscal Year Ended September 30, 2001 (01/23/2003)
- 2003-A-0145** Quinalt Indian Nation, Fiscal Year Ended September 30, 2001 (01/23/2003)
- 2003-A-0146** Kaw Nation of Oklahoma, Fiscal Year Ended December 31, 2001 (01/23/2003)
- 2003-A-0147** Native Village of St. Michael, Fiscal Year Ended December 31, 2001 (01/23/2003)
- 2003-A-0148** Shoalwater Bay Indian Tribe, Fiscal Year Ended September 30, 2001 (01/23/2003)
- 2003-A-0151** Pueblo of Acoma, Fiscal Year Ended December 31, 2001 (01/30/2003)
- 2003-A-0152** Northway Village Council, Fiscal Year Ended December 31, 1999 (01/30/2003) **\$10,409
- 2003-A-0153** Crow Tribe of Indians, Fiscal Year September 30, 2001 (01/30/2003) **\$16,236
- 2003-A-0155** Navajo Nation and Related Tribal Entities, Fiscal Year Ended September 30, 2000 (01/31/2003)
- 2003-A-0156** Aroostook Band of Micmacs, Fiscal Year Ended December 31, 2001 (01/30/2003)
- 2003-A-0157** Seneca Nation of Indians, Fiscal Year Ended September 30, 2001 (01/30/2003)
- 2003-A-0158** Redding Rancheria, Fiscal Year Ended December 31, 2001 (01/30/2003)
- 2003-A-0159** Yavapai-Apache Nation, Fiscal Year Ended December 31, 2001 (01/30/2003)
- 2003-A-0160** Southern Ute Indian Tribe, Fiscal Year Ended September 30, 2001 (01/30/2003)
- 2003-A-0161** Sicangu Owayawa Oti (Rosebud Dormitory), Fiscal Year Ended June 30, 2002 (01/30/2003)
- 2003-A-0162** Marty Indian School, Fiscal Year Ended June 30, 2001 (01/31/2003)
- 2003-A-0163** Nome Eskimo Community, Fiscal Year Ended December 31, 1999 (01/31/2003)
- 2003-A-0164** Pueblo of Nambe, Fiscal Year Ended September 30, 2001 (01/31/2003)
- 2003-A-0165** Nooksack Indian Tribe, Fiscal Year Ended December 31, 2001 (01/31/2003) **\$1,035,634
- 2003-A-0166** Chippewa Cree Tribe, Fiscal Year Ended September 30, 2001 (01/31/2003)
- 2003-A-0168** Osage Tribal Council, Fiscal Year Ended June 30, 2001 (02/05/2003)
- 2003-A-0169** Karuk Tribe of California, Fiscal Year Ended September 30, 2001 (02/05/2003)
- 2003-A-0170** Round Valley Indian Tribes of the Round Valley Reservation, California, Fiscal Year Ended December 31, 2000 (02/05/2003)
- 2003-A-0171** Cheyenne and Arapaho Tribe of Oklahoma, Fiscal Year Ended December 31, 2000 (02/05/2003)
- 2003-A-0173** Ch'ooshgai Community School, Fiscal Year Ended June 30, 2000 (02/07/2003) **\$1,762
- 2003-A-0174** Ch'ooshgai Community School, Fiscal Year Ended June 30, 1999 (02/07/2003) **\$6,954
- 2003-A-0176** Quileute Tribe, Fiscal Year Ended September 30, 2001 (02/05/2003)
- 2003-A-0177** Hualapai Tribe, Fiscal Year Ended December 31, 2001 (02/05/2003)
- 2003-A-0178** Cocopah Indian Tribe, Fiscal Year Ended December 31, 2000 (02/05/2003) **\$27,772
- 2003-A-0179** Sac and Fox Nation of Oklahoma, Fiscal Year Ended September 30, 2001 (02/12/2003)
- 2003-A-0180** Sokaogon Chippewa Community (Mole Lake Band of Lake Superior Chippewa Indians), Fiscal Year Ended September 30, 2001 (02/12/2003)
- 2003-A-0181** Kenaitze Indian Tribe, Fiscal Year Ended September 30, 2001 (02/12/2003)
- 2003-A-0182** Pechanga Band of Luiseno Mission Indians, Fiscal Year Ended September 30, 2001 (02/12/2003)
- 2003-A-0183** Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians, Fiscal Year Ended December 31, 2001 (02/12/2003)

2003-A-0184	Burns Paiute Tribe, Fiscal Year Ended December 31, 2001 (02/12/2003)
2003-A-0185	Seminole Tribe of Florida, Fiscal Year Ended June 30, 2000 (02/12/2003)
2003-A-0186	Pawnee Nation of Oklahoma, Fiscal Year Ended December 31, 2001 (02/12/2003)
2003-A-0188	Huron Potawatomi, Incorporated, Fiscal Year Ended December 31, 2001 (02/14/2003)
2003-A-0189	Dry Creek Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 1999 (02/20/2003)
2003-A-0190	Dry Creek Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (02/20/2003) **\$58,528
2003-A-0191	Sherwood Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (02/20/2003)
2003-A-0192	Tuolumne Band of Me-Wuk Indians, Fiscal Year Ended December 31, 2001 (02/20/2003)
2003-A-0194	Red Cliff Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2001 (02/20/2003)
2003-A-0196	Porcupine School, Fiscal Year Ended June 30, 2000 (02/26/2003) **\$50,351
2003-A-0197	Puyallup Tribe of Indians, Fiscal Year Ended September 30, 2000 (02/26/2003)
2003-A-0199	Sisseton-Wahpeton Community College, Fiscal Year Ended June 30, 2001 (02/28/2003)
2003-A-0200	Native Village of St. Michael, Fiscal Year Ended December 31, 1999 (02/28/2003) **\$560
2003-A-0202	Confederated Tribes of the Grand Ronde Community of Oregon, Fiscal Year Ended December 31, 2001 (03/28/2003)
2003-A-0203	Kaibab Band of Paiute Indians, Fiscal Year Ended December 31, 2001 (02/28/2003)
2003-A-0204	Leech Lake Band of Ojibwe, Fiscal Year Ended June 30, 2001 (02/28/2003)
2003-A-0205	Twenty-Nine Palms Band of Mission Indians Special Revenue Fund, Fiscal Year Ended December 31, 1999 (02/28/2003) **\$22,321
2003-A-0206	Nazlini Community School, Incorporated, Fiscal Year Ended June 30, 2000 (03/02/2003)
2003-A-0207	Tunica-Biloxi Tribe of Louisiana, Fiscal Year Ended December 31, 2001 (03/06/2003)
2003-A-0208	Metlakatla Indian Community, Fiscal Year Ended September 30, 2001 (03/03/2003)
2003-A-0209	Chickaloon Village Traditional Council, Fiscal Year Ended December 31, 2000 (03/03/2003)
2003-A-0210	Bering Sea Fishermen's Association, Fiscal Year Ended June 30, 2001 (03/06/2003)
2003-A-0211	Pueblo of Tesuque, Fiscal Year Ended December 31, 2001 (03/06/2003)
2003-A-0212	Big Sandy Rancheria, Fiscal Year Ended December 31, 2000 (03/06/2003)
2003-A-0213	Aztec High School Dormitory School Board Association, Incorporated, Fiscal Year Ended June 30, 2002 (03/06/2003)
2003-A-0214	Santee Sioux Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (03/06/2003)
2003-A-0215	Chitina Traditional Indian Village Council, Fiscal Year Ended September 30, 2000 (03/06/2003)
2003-A-0217	Pueblo de San Ildefonso, Fiscal Year Ended December 31, 2001 (03/06/2003)
2003-A-0218	College of the Menominee Nation, Fiscal Year Ended June 30, 2001 (03/06/2003)
2003-A-0219	Cibecue Community Education Board, Incorporated, Fiscal Year Ended June 30, 2001 (03/06/2003)
2003-A-0220	Taos Pueblo Central Management System, Fiscal Year Ended December 31, 2001 (03/06/2003)
2003-A-0221	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 2002 (03/06/2003)
2003-A-0222	Chemehuevi Indian Tribe, Fiscal Year Ended December 31, 2001 (03/06/2003)
2003-A-0223	Lower Sioux Indian Community, Fiscal Year Ended September 30, 2001 (03/06/2003)
2003-A-0225	Navajo Area School Board Association, Fiscal Year Ended September 30, 1998 (03/06/2003)
2003-A-0227	Native Village of Unalakleet, Fiscal Year Ended December 31, 2000 (03/06/2003) **\$75,838
2003-A-0228	Native Village of Unalakleet, Fiscal Year Ended December 31, 1998 (03/06/2003) **\$14,479

Appendix 2 (continued)

- 2003-A-0229** Bay Mills Community College, Fiscal Year Ended June 30, 2002 (03/06/2003)
2003-A-0230 Independent School District Number 4, Fiscal Year Ended June 30, 2002 (03/26/2003)

Bureau of Land Management

- 2003-A-0034** South Florida Water Management District, Fiscal Year Ended September 30, 2001 (10/25/2002)
2003-A-0052 North Slope Borough, Fiscal Year Ended June 30, 2001 (11/04/2002)
2003-A-0093 Pima County, Arizona, Fiscal Year Ended June 30, 2001 (12/18/2002)
2003-A-0139 Henderson County, Illinois, Fiscal Year Ended November 30, 2001 (01/23/2003)
2003-A-0142 Foundation for Voluntary Land Exchanges, Fiscal Year Ended December 31, 2001 (01/23/2003) **\$2,458

Bureau of Reclamation

- 2003-A-0021** Water Replenishment District of Southern California, Fiscal Year Ended June 30, 2000 (10/25/2002) **\$22,921
2003-A-0024 Santa Fe City, New Mexico, Fiscal Year Ended June 30, 2001 (10/25/2002)
2003-A-0028 Stanfield Elementary School District No. 24, Fiscal Year Ended June 30, 2001 (10/25/2002)
2003-A-0047 New Mexico, Eastern Plains Council of Governments, Fiscal Year Ended June 30, 2001 (10/25/2002)
2003-A-0059 Fort Peck Rural County Water District, Incorporated, Fort Peck, Montana, Fiscal Year Ended June 30, 2001 (11/12/2002)

Federated States of Micronesia

- 2003-A-0150** College of Micronesia, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (01/27/2003)

Guam

- 2003-A-0175** University of Guam, Fiscal Year Ended September 30, 2001 (02/07/2003)

Minerals Management Service

- 2003-A-0057** Trona Joint Unified School District, Fiscal Year Ended June 30, 2001 (11/08/2002)

National Park Service

- 2003-A-0002** University of Denver (Colorado Seminary), Fiscal Year Ended June 30, 2001 (10/11/2002)
2003-A-0022 Sotterley Foundation, Incorporated, Fiscal Year Ended December 31, 2001 (10/24/2002)
2003-A-0043 National Academy of Public Administration Foundation and Affiliate, Fiscal Year Ended September 30, 2001 (10/31/2002)
2003-A-0045 Silos and Smokestacks National Heritage Area, Fiscal Year Ended December 31, 2001 (10/31/2002)
2003-A-0068 Allen University, Fiscal Year Ended June 30, 2001 (11/25/2002)
2003-A-0075 Larimer County, Colorado, Fiscal Year Ended December 31, 2001 (11/27/2002)

2003-A-0172 National Park Foundation, Fiscal Year Ended June 30, 2001 (02/07/2003)

Office of Surface Mining Reclamation and Enforcement

2003-A-0074 Illinois, Fiscal Year Ended June 30, 2001 (11/26/2002) **\$291,857

2003-A-0077 Campbell County School District No. 1, Fiscal Year Ended June 30, 2001 (11/26/2002)

Office of the Secretary

2003-A-0001 Harvard University, Fiscal Year Ended June 30, 2001 (10/03/2002)

2003-A-0187 SRI International, Fiscal Year Ended December 29, 2001 (02/14/2003)

2003-A-0195 Department of Agriculture, Hawaii, Fiscal Year Ended June 30, 2000 (02/20/2003)
**\$12,269

Republic of Palau

2003-A-0149 Palau Community Action Agency, Fiscal Year Ended September 30, 2001 (01/27/2003)

2003-A-0154 Republic of Palau National Government, Fiscal Year Ended September 30, 2001
(01/31/2003)

Republic of the Marshall Islands

2003-A-0109 Republic of the Marshall Islands, Fiscal Year Ended September 30, 2001 (01/15/2003)

U.S. Fish and Wildlife Service

2003-A-0004 National Fish and Wildlife Foundation, Fiscal Year Ended September 30, 2001 (10/11/2002)

2003-A-0005 University System of Maryland, Fiscal Year Ended June 30, 2001 (10/11/2002)

2003-A-0020 Michigan, Department of Natural Resources, Fiscal Year Ended September 30, 2001
(10/24/2002)

2003-A-0033 University of Massachusetts, Fiscal Year Ended June 30, 2000 (10/25/2002)

2003-A-0096 Kansas, Fiscal Year Ended June 30, 2001 (12/20/2002)

2003-A-0099 Maine, Fiscal Year Ended June 30, 2001 (12/20/2002)

2003-A-0137 New Jersey, Fiscal Year Ended June 30, 2001 (01/24/2003)

2003-A-0198 The Tides Center, Fiscal Year Ended December 31, 2001 (02/28/2003)

2003-A-0201 State Forestry Commission, Fiscal Year Ended June 30, 2001 (02/28/2003)

2003-A-0216 University of New Mexico, Fiscal Year Ended June 30, 2002 (03/06/2003)

2003-A-0224 Yukon River Drainage Fisheries Association, Fiscal Year Ended June 30, 2001 (03/06/2003)

2003-A-0226 Arkansas Game and Fish Commission, Fiscal Year Ended June 30, 2001 (03/06/2003)
**\$253,722

U.S. Geological Survey

2003-A-0092 Wayne State University, Fiscal Year Ended September 30, 2001 (12/18/2002)

2003-A-0138 Alfred University, Fiscal Year Ended June 30, 2001 (01/23/2003)

Appendix 2 (continued)

2003-A-0193 New Mexico Highlands University, Fiscal Year Ended June 30, 2001 (02/20/2003)

U.S. Virgin Islands

2003-A-0167 Government of the Virgin Islands, Fiscal Year Ended September 30, 2001 (02/04/2003)

INDIRECT COST PROPOSALS

Bureau of Indian Affairs

2003-P-0001 Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 2001 (10/01/2002)
2003-P-0002 Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 2002 (10/01/2002)
*\$301,259
2003-P-0003 Shoalwater Bay Indian Tribe, Fiscal Year Ended September 30, 2002 (10/01/2002) *\$48,879
2003-P-0004 Native Village of Tanana Tribal Council, Fiscal Year Ended September 30, 2001
(10/01/2002)
2003-P-0005 Native Village of Tanana Tribal Council, Fiscal Year Ended September 30, 2001
(10/01/2002)
2003-P-0006 Native Village of Tanana Tribal Council, Fiscal Year Ended September 30, 2003
(10/01/2002)
2003-P-0007 Wells Band Council of the Te-Moak Tribe of Western Shoshone, Fiscal Year Ended
September 30, 2002 (10/01/2002)
2003-P-0008 Wells Band Council of the Te-Moak Tribe of Western Shoshone, Fiscal Year Ended
September 30, 2003 (10/01/2002)
2003-P-0012 Native Village of Gambell, Fiscal Year Ended December 31, 1999 (10/02/2002)
2003-P-0013 Native Village of Gambell, Fiscal Year Ended December 31, 2000 (10/02/2002)
2003-P-0014 Native Village of Gambell, Fiscal Year Ended December 31, 2001 (10/02/2002)
2003-P-0015 Native Village of Gambell, Fiscal Year Ended December 31, 2002 (10/02/2002)
2003-P-0016 Fort Bidwell Indian Community, Fiscal Year Ended September 30, 2001 (10/02/2002)
2003-P-0017 Fort Bidwell Indian Community, Fiscal Year Ended September 30, 2002 (10/02/2002)
*\$1,283
2003-P-0018 Owens Valley Indian Water Commission, Fiscal Year Ended June 30, 2003 (10/02/2002)
*\$6,454
2003-P-0020 Menominee Indian Tribe of Wisconsin, Fiscal Year Ended September 30, 2002 (10/03/2002)
2003-P-0021 Peoria Tribe of Indians of Oklahoma, Fiscal Year Ended March 31, 2003 (10/03/2002)
*\$39,930
2003-P-0023 Kalispel Tribe of Indians, Fiscal Year Ended September 30, 2002 (10/03/2002)
2003-P-0024 Kalispel Tribe of Indians, Fiscal Year Ended September 30, 2003 (10/03/2002)
2003-P-0025 Confederated Tribes of the Grand Ronde Community of Oregon, Fiscal Year Ended
December 31, 2002 (10/03/2002)
2003-P-0026 Las Vegas Paiute Tribe, Fiscal Year Ended December 31, 2002 (10/04/2002) *\$7,855
2003-P-0027 Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 2001 (10/04/2002) *\$9,150
2003-P-0028 Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 2002 (10/04/2002)
2003-P-0029 Karuk Tribe of California, Fiscal Year Ended September 30, 2001 (10/04/2002) *\$77,542
2003-P-0030 Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 1997 (10/04/2002)
2003-P-0031 Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 1998 (10/04/2002)
2003-P-0032 Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 1999 (10/04/2002)
2003-P-0033 Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 2000 (10/04/2002)

- 2003-P-0034** Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 2001 (10/04/2002)
- 2003-P-0035** Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 2002 (10/04/2002)
- 2003-P-0041** Match-E-Be-Nash-She-Wish-Band of Pottawatomi Indians, Fiscal Year Ended September 30, 2002 (10/08/2002)
- 2003-P-0042** White Earth Reservation, Fiscal Year Ended September 30, 2002 (10/09/2002)
- 2003-P-0043** Pueblo of Santo Domingo, Fiscal Year Ended September 30, 2003 (10/09/2002) *\$5,045
- 2003-P-0044** Nez Perce Tribe, Fiscal Year Ended December 31, 2002 (10/09/2002)
- 2003-P-0045** Redding Rancheria, Fiscal Year Ended December 31, 2002 (10/09/2002) *\$41,720
- 2003-P-0046** Nulato Tribal Council, Fiscal Year Ended September 30, 2003 (10/09/2002) *\$3,325
- 2003-P-0048** Ramona Band of Cahuilla Mission Indians of California, Fiscal Year Ended December 31, 2002 (10/11/2002)
- 2003-P-0049** Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 2002 (10/11/2002)
- 2003-P-0050** Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 1996 (10/15/2002)
- 2003-P-0051** Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 1997 (10/15/2002)
- 2003-P-0052** Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 1998 (10/15/2002)
- 2003-P-0053** Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 1999 (10/15/2002)
- 2003-P-0054** Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 2000 (10/15/2002)
- 2003-P-0055** Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 2001 (10/15/2002)
- 2003-P-0056** Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 2002 (10/15/2002)
- 2003-P-0057** Sac and Fox Tribe of the Mississippi in Iowa, Fiscal Year Ended September 30, 2003 (10/15/2002) *\$95,827
- 2003-P-0058** Sisseton-Wahpeton Sioux Tribe, Fiscal Year Ended September 30, 2000 (10/16/2002)
- 2003-P-0059** Sisseton-Wahpeton Sioux Tribe, Fiscal Year Ended September 30, 2001 (10/16/2002)
- 2003-P-0060** Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 2001 (10/16/2002)
- 2003-P-0062** Mentasta Traditional Council, Fiscal Year Ended September 30, 2000 (10/16/2002) *\$57,033
- 2003-P-0063** Mentasta Traditional Council, Fiscal Year Ended September 30, 2001 (10/16/2002)
- 2003-P-0064** Mentasta Traditional Council, Fiscal Year Ended September 30, 2002 (10/16/2002)
- 2003-P-0065** Newhalen Tribal Council, Fiscal Year Ended September 30, 2003 (10/16/2002) *\$3,453
- 2003-P-0067** Kashia Band of Pomo Indians of the Stewarts Point Rancheria, Fiscal Year Ended December 31, 2002 (10/16/2002)
- 2003-P-0068** Hydaburg Cooperative Association, Fiscal Year Ended December 31, 2002 (10/17/2002)
- 2003-P-0069** Hydaburg Cooperative Association, Fiscal Year Ended December 31, 2003 (10/17/2002)
- 2003-P-0071** Pueblo of Isleta, Fiscal Year Ended December 31, 2001 (10/17/2002)
- 2003-P-0072** Pueblo of Isleta, Fiscal Year Ended December 31, 2002 (10/17/2002)
- 2003-P-0073** Lac du Flambeau Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2003 (10/17/2002)
- 2003-P-0074** Enterprise Rancheria of Maidu Indians of California, Fiscal Year Ended December 31, 2002 (10/21/2002)
- 2003-P-0075** Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians, Fiscal Year Ended December 31, 2002 (10/21/2002)
- 2003-P-0076** Prairie Band of Potawatomi Indians, Fiscal Year Ended December 31, 1999 (10/21/2002) *\$194,791
- 2003-P-0077** Prairie Band of Potawatomi Indians, Fiscal Year Ended December 31, 2000 (10/21/2002) *\$507,658
- 2003-P-0078** Ute Indian Tribe, Fiscal Year Ended September 30, 1998 (10/23/2002)
- 2003-P-0079** Ute Indian Tribe, Fiscal Year Ended September 30, 1999 (10/23/2002)

Appendix 2 (continued)

2003-P-0080	Ute Indian Tribe, Fiscal Year Ended September 30, 2000 (10/23/2002)
2003-P-0081	Ute Indian Tribe, Fiscal Year Ended September 30, 2001 (10/23/2002)
2003-P-0082	Ute Indian Tribe, Fiscal Year Ended September 30, 2002 (10/23/2002) *\$121,537
2003-P-0083	Lac Courte Oreilles Tribal Governing Board, Fiscal Year Ended September 30, 2001 (10/23/2002)
2003-P-0085	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 2002 (10/23/2002)
2003-P-0086	Spirit Lake Tribe, Fiscal Year Ended September 30, 2003 (10/23/2002) *\$25,852
2003-P-0087	Havasupai Tribal Council, Fiscal Year Ended September 30, 1999 (10/23/2002) *\$25,551
2003-P-0088	Havasupai Tribal Council, Fiscal Year Ended September 30, 2001 (10/23/2002)
2003-P-0089	Pueblo of Pojoaque, Fiscal Year Ended September 30, 2002 (10/24/2002) *\$3,968
2003-P-0090	Pueblo of Pojoaque, Fiscal Year Ended September 30, 2003 (10/24/2002)
2003-P-0091	Lac Courte Oreilles Tribal Governing Board, Fiscal Year Ended September 30, 2002 (10/24/2002)
2003-P-0095	Sault Ste. Marie Tribe of Chippewa Indians, Fiscal Year Ended December 31, 2002 (10/28/2002)
2003-P-0096	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 2001 (10/28/2002)
2003-P-0097	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 2003 (10/28/2002)
2003-P-0098	Puyallup Tribe of Indians, Fiscal Year Ended September 30, 2003 (10/29/2002)
2003-P-0099	Metlakatla Indian Community, Fiscal Year Ended September 30, 2003 (10/29/2002) *\$15,803
2003-P-0100	Native Village of Point Hope, Fiscal Year Ended December 31, 2003 (10/29/2002)
2003-P-0101	Chickaloon Village Traditional Council, Fiscal Year Ended September 30, 2002 (11/04/2002) *\$8,658
2003-P-0102	Chickaloon Village Traditional Council, Fiscal Year Ended September 30, 2003 (11/04/2002)
2003-P-0103	Shingle Springs Band of Miwok Indians, Fiscal Year Ended December 31, 2003 (11/04/2002)
2003-P-0104	Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 1998 (11/05/2002) *\$21,403
2003-P-0105	Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 1999 (11/05/2002) *\$156,027
2003-P-0106	Chemehuevi Indian Tribe, Fiscal Year Ended December 31, 2002 (11/05/2002) *\$18,090
2003-P-0107	Osage Tribal Council, Fiscal Year Ended September 30, 2002 (11/05/2002)
2003-P-0108	Snoqualmie Tribe, Fiscal Year Ended September 30, 2002 (11/05/2002)
2003-P-0109	Snoqualmie Tribe, Fiscal Year Ended September 30, 2003 (11/05/2002)
2003-P-0110	Stone Child College, Fiscal Year Ended September 30, 2002 (11/05/2002)
2003-P-0111	Lower Elwha Klallam Tribe, Fiscal Year Ended September 30, 2003 (11/05/2002)
2003-P-0112	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2003 (11/05/2002) *\$80,519
2003-P-0113	Round Valley Indian Health Center, Inc., Fiscal Year Ended June 30, 2002 (11/05/2002)
2003-P-0117	Chitimacha Tribe of Louisiana, Fiscal Year Ended September 30, 2003 (11/12/2002)
2003-P-0118	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1993 (11/14/2002)
2003-P-0119	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1994 (11/14/2002)
2003-P-0120	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1995 (11/14/2002)
2003-P-0121	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1996 (11/14/2002)
2003-P-0122	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1997 (11/14/2002)
2003-P-0123	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1998 (11/14/2002)
2003-P-0124	Quileute Tribal Council, Fiscal Year Ended September 30, 2001 (11/14/2002)
2003-P-0125	Quileute Tribal Council, Fiscal Year Ended September 30, 2002 (11/14/2002)
2003-P-0130	Crow Tribe of Indians, Fiscal Year Ended September 30, 1998 (11/14/2002) *\$234,888
2003-P-0131	Crow Creek Sioux Tribe, Fiscal Year Ended September 30 1999 (11/14/2002) *\$59,087
2003-P-0132	Kialegee Tribal Town, Fiscal Year Ended September 30, 2002 (11/14/2002) *\$336
2003-P-0133	Saint Regis Mohawk Tribe, Fiscal Year Ended December 31, 2003 (11/14/2002)

2003-P-0134	Southern Ute Community Action Programs, Fiscal Year Ended December 31, 2003 (11/14/2002)
2003-P-0135	Cook Inlet Tribal Council, Incorporated, Fiscal Year Ended September 30, 2003 (11/20/2002) *\$10,786
2003-P-0136	Grand Portage Reservation, Fiscal Year Ended September 30, 2003 (11/20/2002) *\$27,576
2003-P-0137	Wyandotte Nation of Oklahoma, Fiscal Year Ended September 30, 2003 (11/20/2002)
2003-P-0138	Native Village of Kwinhagak, Fiscal Year Ended June 30, 2001 (11/20/2002)
2003-P-0139	Native Village of Kwinhagak, Fiscal Year Ended June 30, 2003 (11/20/2002) *\$56,337
2003-P-0140	Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 2003 (11/20/2002) *\$17,523
2003-P-0141	North Fork Mono Rancheria, Fiscal Year Ended September 30, 1999 (11/20/2002)
2003-P-0142	North Fork Mono Rancheria, Fiscal Year Ended September 30, 2000 (11/22/2002) *\$91,287
2003-P-0143	North Fork Mono Rancheria, Fiscal Year Ended September 30, 2001 (11/20/2002) *\$53,388
2003-P-0145	San Pasqual Band of Diegueno Mission Indians of California, Fiscal Year Ended December 31, 2002 (11/20/2002)
2003-P-0146	Agdaagux Tribe of King Cove, Fiscal Year Ended September 30, 2002 (11/22/2002)
2003-P-0147	Wampanoag Tribe of Gay Head (Aquinnah), Fiscal Year Ended September 30, 2002 (11/22/2002) *\$59,555
2003-P-0148	Sitka Tribe of Alaska, Fiscal Year Ended December 31, 2002 (11/26/2002)
2003-P-0149	Muscogee (Creek) Nation, Fiscal Year Ended September 30, 2002 (11/26/2002)
2003-P-0150	Salt River Pima-Maricopa Indian Community, Fiscal Year Ended September 30, 2001 (11/26/2002)
2003-P-0151	Torres-Martinez Band of Cahuilla Mission Indians, Fiscal Year Ended September 30, 2003 (12/03/2002)
2003-P-0152	Alabama-Coushatta Tribe of Texas, Fiscal Year Ended December 31, 2001 (12/03/2002) *\$7,205
2003-P-0153	Paiute-Shoshone Indians of the Lone Pine Community, Fiscal Year Ended December 31, 2000 (12/03/2002)
2003-P-0154	Paiute-Shoshone Indians of the Lone Pine Community, Fiscal Year Ended December 31, 2001 (12/03/2002)
2003-P-0155	Paiute-Shoshone Indians of the Lone Pine Community, Fiscal Year Ended December 31, 2002 (12/03/2002)
2003-P-0156	Hoopa Valley Tribe, Fiscal Year Ended September 30, 1998 (12/03/2002) *\$201,814
2003-P-0157	Yankton Sioux Tribe, Fiscal Year Ended December 31, 1999 (12/03/2002)
2003-P-0158	Yankton Sioux Tribe, Fiscal Year Ended December 31, 2000 (12/03/2002)
2003-P-0159	Yankton Sioux Tribe, Fiscal Year Ended December 31, 2001 (12/03/2002)
2003-P-0160	Yankton Sioux Tribe, Fiscal Year Ended December 31, 2002 (12/03/2002)
2003-P-0161	1854 Authority, Fiscal Year Ended December 31, 2001 (12/03/2002)
2003-P-0163	Mooretown Rancheria of Maidu Indians, Fiscal Year Ended December 31, 2003 (12/04/2002)
2003-P-0164	Ouzinkie Tribal Council, Fiscal Year Ended September 30, 2003 (12/04/2002)
2003-P-0165	Native Village of Selawik, Fiscal Year Ended December 31, 2001 (12/09/2002)
2003-P-0166	Native Village of Selawik, Fiscal Year Ended December 31, 2002 (12/09/2002)
2003-P-0167	Sac and Fox Nation of Oklahoma, Fiscal Year Ended September 30, 2001 (12/09/2002)
2003-P-0168	Hoonah Indian Association, Fiscal Year Ended December 31, 2002 (12/09/2002) *\$15,853
2003-P-0169	Hoonah Indian Association, Fiscal Year Ended December 31, 2003 (12/09/2002) *\$15,853
2003-P-0170	Bridgeport Indian Colony, Fiscal Year Ended December 31, 2002 (12/09/2002) *\$64,131

Appendix 2 (continued)

- 2003-P-0172** Delaware Nation, Fiscal Year Ended September 30, 2003 (12/10/2002) *\$4,026
2003-P-0176 Upper Lake Band of Pomo Indians, Fiscal Year Ended December 31, 2003 (12/16/2002)
2003-P-0177 Shoshone-Paiute Tribes of the Duck Valley Indian Reservation, Fiscal Year Ended September 30, 2003 (12/19/2002) *\$3,947
2003-P-0178 White Mountain Apache Tribe, Fiscal Year Ended April 30, 2000 (12/19/2002) *\$37,910
2003-P-0179 White Mountain Apache Tribe, Fiscal Year Ended April 30, 2001 (12/19/2002)
2003-P-0180 White Mountain Apache Tribe, Fiscal Year Ended April 30, 2002 (12/19/2002)
2003-P-0181 Turtle Mountain Band of Chippewa Indians, Fiscal Year Ended September 30, 2003 (12/19/2002)
2003-P-0182 Ninilchik Traditional Council for Fiscal Year Ended September 30, 2001 (12/24/2002)
2003-P-0184 Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 2002 (12/24/2002) *\$179,669
2003-P-0185 Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 2003 (12/24/2002)

Commonwealth of the Northern Mariana Islands

- 2003-P-0011** Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2003 (10/02/2002)

Guam

- 2003-P-0173** University of Guam, Fiscal Year Ended September 30, 2003 (12/10/2002)

Multi-Office

- 2003-P-0022** Alaska Department of Fish and Game, Fiscal Year Ended June 30, 2003 (10/03/2002)
2003-P-0066 Cottonwood Creek Watershed Group, Fiscal Year Ended December 31, 2002 (10/16/2002)
2003-P-0094 Alaska Department of Natural Resources, Fiscal Year Ended June 30, 2003 (10/28/2002)
2003-P-0115 Anderson-Cottonwood Irrigation District, Fiscal Year Ended December 31, 2001 (11/07/2002)
2003-P-0116 Anderson-Cottonwood Irrigation District, Fiscal Year Ended December 31, 2003 (11/07/2002)
2003-P-0171 Calista Elders Council, Incorporated, Fiscal Year Ended December 31, 2002 (12/10/2002)
2003-P-0183 Montana Department of Natural Resources and Conservation, Fiscal Year Ended June 30, 2003 (12/24/2002)

National Park Service

- 2003-P-0009** Massachusetts Historical Commission, Fiscal Year Ended June 30, 2003 (10/02/2002)
2003-P-0010 Wisconsin Historical Society, Fiscal Year Ended June 30, 2003 (10/02/2002)
2003-P-0038 Colorado Historical Society, Fiscal Year Ended June 30, 2003 (10/08/2002)
2003-P-0039 Colorado Historical Society, Fiscal Year Ended June 30, 2004 (10/08/2002)
2003-P-0040 Colorado Historical Society, Fiscal Year Ended June 30, 2005 (10/08/2002)
2003-P-0070 Missouri Department of Natural Resources, Fiscal Year Ended June 30, 2003 (10/17/2002)
2003-P-0092 Connecticut Historical Commission, Fiscal Year Ended June 30, 2002 (10/25/2002)
2003-P-0093 Connecticut Historical Commission, Fiscal Year Ended June 30, 2003 (10/25/2002)
2003-P-0126 Mississippi Department of Archives and History, Fiscal Year Ended June 30, 2003 (11/14/2002)

- 2003-P-0127** Wyoming Department of State Parks & Cultural Resources, Fiscal Year Ended June 30, 2003 (11/14/2002)
- 2003-P-0128** Wyoming Department of State Parks & Cultural Resources, Fiscal Year Ended June 30, 2004 (11/14/2002)
- 2003-P-0129** Wyoming Department of State Parks & Cultural Resources, Fiscal Year Ended June 30, 2005 (11/14/2002)
- 2003-P-0174** Appalachian Trail Conference, Fiscal Year Ended December 31, 2002 (12/11/2002)
- 2003-P-0175** Appalachian Trail Conference, Fiscal Year Ended December 31, 2003 (12/11/2002)

U.S. Fish and Wildlife Service

- 2003-P-0036** Mississippi Department of Wildlife, Fisheries and Parks, Fiscal Year Ended June 30, 2002 (10/08/2002)
- 2003-P-0037** Mississippi Department of Wildlife, Fisheries and Parks, Fiscal Year Ended June 30, 2003 (10/08/2002)
- 2003-P-0047** Mississippi Department of Environmental Quality, Fiscal Year Ended June 30, 2003 (10/10/2002)
- 2003-P-0061** Ohio Department of Natural Resources, Fiscal Year Ended June 30, 2003 (10/16/2002)
- 2003-P-0144** Kansas Department of Wildlife and Parks, Fiscal Year Ended June 30, 2003 (11/20/2002)
- 2003-P-0162** Illinois Department of Natural Resources, Fiscal Year Ended June 30, 2003 (12/03/2002)

U.S. Virgin Islands

- 2003-P-0114** Central Service Cost Allocation Plan, Government of the Virgin Islands, Fiscal Year Ended September 30, 2005 (11/05/2002)

Appendix 3

Monetary Impact of Audit Activities From October 1, 2002, Through March 31, 2003

ACTIVITY	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE (* and **)	REVENUES	TOTAL
<i>Bureau of Indian Affairs</i>	\$5,565,157	\$3,019,783	0	\$8,584,940
<i>Bureau of Land Management</i>	2,458	0	0	2,458
<i>Bureau of Reclamation</i>	22,921	0	0	22,921
<i>Office of Insular Affairs: **</i>				
- <i>U.S. Virgin Islands</i>	1,379,323	30,129,249	571,000	32,079,572
<i>Office of the Secretary</i>	12,269	0	0	12,269
<i>Office of the Special Trustee for American Indians</i>	108,405	0	0	108,405
<i>Office of Surface Mining Reclamation and Enforcement</i>	291,857	0	0	291,857
<i>U.S. Fish and Wildlife Service</i>	5,287,877	0	883,718	6,171,595
TOTAL	\$12,670,267	\$33,149,032	\$1,454,718	\$47,274,017

* Includes monetary impact of indirect cost proposals negotiated.

** Includes monetary impact of nonfederal funds (see Appendix 4).

Appendix 4

Nonfederal Funding Included in Monetary Impact of Audit Activities During the 6-Month Period That Ended March 31, 2003

- No. 2003-I-0002** “Public Finance Authority Government of the Virgin Islands,” dated November 2002. All of the \$30,524,687 reported as monetary impact represents Insular Area funds.
- No. 2003-I-0032** “Grants for the Hurricane Recovery Projects, Government of the Virgin Islands,” dated March 2003. Of the \$1,087,120 reported as monetary impact, \$74,797 represents Insular Area funds.

Appendix 5

Audit Resolution Activities Table I

Inspector General Audit Reports with Questioned Costs*

	Number of Reports	Questioned Costs	Unsupported Costs
A. <i>For which no management decision had been made by the commencement of the reporting period.</i>	68	\$39,501,237	\$3,061,919
B. <i>Which were issued during the reporting period.¹</i>	42	12,303,267	220,197
<i>Total (A+B)</i>	110	\$51,804,504	\$3,282,116
C. <i>For which a management decision was made during the reporting period.</i>	31	\$25,684,657	\$1,572,464
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	27	\$24,868,477	\$1,572,464
(ii) <i>Dollar value of recommendations that were not agreed to by management.</i>	4	\$816,180	0
D. <i>For which no management decision had been made by the end of reporting period.</i>	79	\$26,119,847	\$1,709,652
E. <i>For which no management decision was made within 6 months of issuance.</i>	44	\$14,069,693	\$1,489,455

* Unsupported costs are included in questioned costs.

¹ Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did not include the monetary amount of Insular Area government recommendations that related to local government funds (\$367,000). This amount is not subject to a Department of the Interior management decision.

Appendix 5

Audit Resolution Activities Table II

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

	Number of Reports	Dollar Value
A. <i>For which no management decision had been made by the commencement of the reporting period.¹</i>	15	\$69,653,873
B. <i>Which were issued during the reporting period.²</i>	46	3,487,548*
<i>Total (A+B)</i>	61	\$73,141,421
C. <i>For which a management decision was made during the reporting period.</i>	48	\$41,320,715*
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	47	\$38,720,715*
(ii) <i>Dollar value of recommendations that were not agreed to by management.</i>	1	\$2,600,000
D. <i>For which no management decision had been made by the end of reporting period.</i>	13	\$31,820,706
E. <i>For which no management decision was made within 6 months of issuance.</i>	12	\$31,352,941

* Amount includes indirect cost proposals negotiated.

¹ Beginning balance differs from October 2002 Semiannual because two recommendations totaling \$35,521,234 were reinstated.

² Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did not include the monetary amount of Insular Area government recommendations that related to local government funds (\$29,661,484). This amount is not subject to a Department of the Interior management decision.

Appendix 5

Audit Resolution Activities Table III

Inspector General Audit Reports with Lost or Potential Additional Revenues

	Number of Reports	Dollar Value
A. <i>For which no management decision had been made by the commencement of the reporting period.¹</i>	7	\$137,219,449
B. <i>Which were issued during the reporting period.²</i>	5	883,718
<i>Total (A+B)</i>	12	\$138,103,167
C. <i>For which a management decision was made during the reporting period.</i>	0	0
<i>(i) Dollar value of recommendations that were agreed to by management.</i>	0	0
<i>(ii) Dollar value of recommendations that were not agreed to by management.</i>	0	0
D. <i>For which no management decision had been made by the end of reporting period.</i>	12	\$138,103,167
E. <i>For which no management decision was made within 6 months of issuance.</i>	7	\$137,219,449

¹ Beginning balance differs from October 2002 Semiannual because three reports totaling \$85,847,684 were reinstated.

² Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did include the monetary amount of Insular Area government recommendations that related to local government funds (\$571,000). This amount is not subject to a Department of the Interior management decision.

Appendix 6

Summary of Audit Reports Over 6 Months Old Pending Management Decisions

This listing includes a summary of internal, contract (except pre-awards), grant, and single audit reports that were over 6 months old on March 31, 2003, 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 audit report.

Internal Audits

Office of Insular Affairs

Guam

2001-I-0417 Loan Programs, Guam Economic Development Authority, Government of Guam
(09/21/2001) 3 Recommendations and \$7,995,752 Unresolved

Multi-Office

2001-I-0297 Audit Report on the Stripper Oil Well Property Royalty Rate Reduction Program
(03/30/2001) 2 Recommendations Unresolved

Republic of the Marshall Islands

1999-I-0952 Marshall Islands Development Bank, Republic of the Marshall Islands
(09/30/1999) 4 Recommendations and \$382,888 Unresolved

Contract and Grant Audits

Bureau of Indian Affairs

1994-E-0784 Costs Claimed By Diversified Business Technologies Corporation Under Contract No. CBM000047 (06/10/1994) \$825,170 Unresolved (*Circumstances beyond the Bureau's control have delayed resolution of the costs*)

1994-E-0919 Costs Claimed By Diversified Technologies Corporation Under Contract No. CBM000147 (06/30/1994) \$247,414 Unresolved (*Circumstances beyond the Bureau's control have delayed resolution of the costs*)

Bureau of Reclamation

2000-E-0688 Interstate Electrical Contractor, Claims for Equitable Adjustment Submitted to Bureau of Reclamation Under Contract No. 1425-5-CC-40-17910 (09/18/2000) \$982,917 Unresolved

2001-E-0184 Mingus Constructors, Incorporated, Claim for Equitable Adjustment Submitted to Bureau of Reclamation Under Contract No. 1425-5-CC-40-17910 (02/14/2001) \$725,790 Unresolved

Appendix 6 (continued)

- 2001-E-0229** Sloat and Associates, Incorporated, Costs Claimed Under Bureau of Reclamation Contract No. 1425-5-CC-40-18140 (02/14/2001) \$157,964 Unresolved
- 2002-E-0008** Tooele City, Utah, Costs Billed Under Bureau of Reclamation Cooperative Agreement No. 96FC400870 for the Toole Wastewater Treatment and Reuse Project (09/20/2002) \$461,981 Unresolved

National Park Service

- 2000-E-0289** JCM Control Systems, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997, through July 16, 1999 (03/24/2000) \$83,125 Unresolved
- 2000-E-0607** Harrison and Palmer, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from April 1, 1996, through June 23, 1999 (08/08/2000) \$52,703 Unresolved
- 2000-E-0706** Southern Insulation, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from November 1, 1996, through June 1, 1999 (09/29/2000) \$86,262 Unresolved
- 2001-E-0035** Callas Contractors, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997, through June 1, 1997 (11/07/2000) \$16,425 Unresolved
- 2001-E-0036** Capitol Mechanical Construction, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997, through June 1, 1999 (11/07/2000) \$98,194 Unresolved
- 2001-E-0244** E.M.S. Consultants, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from May 1, 1996, through June 1, 1999 (02/27/2001) \$327,330 Unresolved
- 2001-E-0336** JCM Control Systems, Incorporated, Costs Billed Under National Park Service Contract No. 1444CX300094906 from January 1, 1994, through July 16, 1999 (04/23/2001) \$109,865 Unresolved
- 2002-E-0002** Community Central Energy Corporation, Amounts Billed Under National Park Service Contract No. CX-4000-0-0023 from October 1, 1993, through September 30, 2000 (12/19/2001) \$779,274 Unresolved

Office of the Special Trustee for American Indians

- 2002-E-0001** Los Alamos Technical Associates, Incorporated, Termination Settlement Proposal Under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002) \$30,031 Unresolved
- 2002-E-0003** Ktech Corporation, Termination Settlement Proposal Under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002) \$28,381 Unresolved

U.S. Fish and Wildlife Service

- 1998-E-0198** U.S. Fish and Wildlife Service Federal Grants to the State of Colorado for Fiscal Years 1994 and 1995 (01/16/1998) \$1,457,264 Unresolved

- 2002-E-0006** State of New Mexico, Department of Game and Fish, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996, through June 30, 1998 (08/01/2002) \$27,850 Unresolved
- 2002-E-0007** State of South Carolina, Department of Natural Resources, and the Marine Resources Division, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service (08/06/2002) \$56,280 Unresolved
- 2002-E-0009** Commonwealth of Virginia, Department of Game and Inland Fisheries, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1997, through June 30, 1999 (09/04/2002) 2 Recommendations Unresolved
- 2002-E-0010** State of Delaware, Department of Natural Resources and Environmental Control, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1998, through June 30, 2000 (09/04/2002) 1 Recommendation Unresolved
- 2002-E-0012** State of Oklahoma, Department of Wildlife Conservation, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996, through June 30, 1998 (09/09/2002) \$2,454,763 Unresolved

U.S. Geological Survey

- 1993-E-0339** TGS Technology, Incorporated, Closing Statement (12/22/1992) \$786,501 Unresolved

Minerals Management Service

- 2001-E-0355** Ute Indian Tribe, Costs Billed Under Minerals Management Service Cooperative Agreement No. 15-35-0002-40270 from October 1, 1994, through September 30, 2000 (05/04/2001) \$132,217 Unresolved

Single Audits

Bureau of Indian Affairs

- 2001-A-0509** Picayune Rancheria of the Chukchansi Indian Tribe, Fiscal Year Ended December 31, 1998 (09/19/2001) 8 Recommendations Unresolved
- 2001-A-0520** Round Valley Indian Tribe, Fiscal Year Ended December 31, 1999 (09/24/2001) 3 Recommendations and \$32,246 Unresolved
- 2002-A-0045** Rincon San Luiseno Band of Mission Indians, Fiscal Year Ended December 31, 1999 (10/30/2001) 3 Recommendations Unresolved
- 2002-A-0169** Sherwood Valley Rancheria, Fiscal Year Ended December 31, 1999 (02/05/2002) 4 Recommendations Unresolved
- 2002-A-0227** Shonto Governing Board of Education, Incorporated, Fiscal Year Ended June 30, 2000 (03/21/2002) 5 Recommendations Unresolved
- 2002-A-0285** Big Valley Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (05/17/2002) 4 Recommendations Unresolved
- 2002-A-0290** Akiak Native Community, Fiscal Year Ended December 31, 1997 (05/21/2002) 3 Recommendations and \$1,324 Unresolved
- 2002-A-0291** Akiak Native Community, Fiscal Year Ended December 31, 1998 (05/21/2002) 3 Recommendations and \$1,256 Unresolved

Appendix 6 (continued)

- 2002-A-0311** Chalkyitsik Village Council, Fiscal Year Ended September 30, 2000 (06/06/2002)
3 Recommendations Unresolved
- 2002-A-0314** Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 2000 (07/01/2002)
1 Recommendation Unresolved
- 2002-A-0345** Tuluksak Native Community, Fiscal Year Ended December 31, 2000
(07/11/2002) 1 Recommendation and \$8,733 Unresolved
- 2002-A-0348** Scotts Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (07/11/2002)
1 Recommendation Unresolved
- 2002-A-0355** Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 2000
(07/18/2002) 15 Recommendations and \$17,300 Unresolved
- 2002-A-0377** Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 2000 (08/01/2002)
1 Recommendation Unresolved
- 2002-A-0387** Cocopah Indian Tribe, Fiscal Year Ended December 31, 1999 (08/05/2002)
1 Recommendation Unresolved
- 2002-A-0394** Kickapoo Tribe of Oklahoma, Fiscal Year Ended September 30, 1998 (08/12/2002)
1 Recommendation and \$131,465 Unresolved
- 2002-A-0396** Three Affiliated Tribes, Fiscal Year Ended September 30, 1998 (08/12/2002)
2 Recommendations and \$57,108 Unresolved
- 2002-A-0401** Kayenta Community School, Fiscal Year Ended June 30, 2001 (08/16/2002)
4 Recommendations Unresolved
- 2002-A-0409** Stevens Village Council, Fiscal Year Ended September 30, 1998 (08/16/2002)
8 Recommendations Unresolved
- 2002-A-0411** Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 2001 (08/26/2002)
1 Recommendation Unresolved
- 2002-A-0414** Alamo Navajo School Board, Incorporated, Fiscal Year Ended June 30, 2001 (08/26/2002)
1 Recommendation Unresolved
- 2002-A-0425** Naa Tsis Aan Community School, Fiscal Year Ended June 30, 2001 (09/09/2002)
1 Recommendation Unresolved
- 2002-A-0430** Cortina Indian Rancheria, Fiscal Year Ended December 31, 1999 (09/11/2002)
2 Recommendations Unresolved
- 2002-A-0433** Winslow Residential Hall, Incorporated, Fiscal Year Ended June 30, 2001 (09/11/2002)
5 Recommendations Unresolved
- 2002-A-0436** Northern Cheyenne Tribal School, Fiscal Year Ended June 30, 2001 (09/16/2002)
1 Recommendation Unresolved
- 2002-A-0438** Emmonak Tribal Council, Fiscal Year Ended December 31, 1999 (09/16/2002)
1 Recommendation and \$22,629 Unresolved
- 2002-A-0446** Standing Rock Community Grant School, Fiscal Year Ended June 30, 2000 (09/18/2002)
2 Recommendations and \$584 Unresolved
- 2002-A-0449** Indian Township Tribal Government, Fiscal Year Ended September 30, 2000 (09/18/2002)
4 Recommendations Unresolved
- 2002-A-0456** Little Singer Community School Board, Incorporated and Little Singer Junior High School,
Fiscal Year Ended June 30, 2001 (09/20/2002) 2 Recommendations Unresolved
- 2002-A-0457** Three Affiliated Tribes, Fiscal Year Ended September 30, 1999 (09/20/2002)
9 Recommendations Unresolved
- 2002-A-0463** South Fork Band Council, Fiscal Year Ended September 30, 2000 (09/25/2002)
4 Recommendations Unresolved

- 2002-A-0465** Loneman Day School, Fiscal Year Ended June 30, 2001 (09/25/2002)
4 Recommendations Unresolved
- 2002-A-0468** Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (09/27/2002)
1 Recommendation Unresolved
- 2002-A-0477** San Juan Pueblo Board of Education, Fiscal Year Ended June 30, 2001 (09/30/2002)
3 Recommendations Unresolved
- 2002-A-0480** Chilchinbeto Community School, Fiscal Year Ended June 30, 2001 (9/30/2002)
4 Recommendations Unresolved

National Park Service

- 1998-A-0194** Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 1997 (12/24/1997) 1 Recommendation Unresolved
- 1998-A-0229** National Institute for the Conservation of Cultural Property, Incorporated, Fiscal Year Ended December 31, 1996 (01/15/1998) 1 Recommendation Unresolved
- 1998-A-0627** South Carolina Department of Parks, Recreation and Tourism, Fiscal Year Ended June 30, 1996 (08/06/1998) 1 Recommendation Unresolved
- 1998-A-0687** National Conference of State Historic Preservation Officers, Fiscal Year Ended December 31, 1997 (09/25/1998) 1 Recommendation Unresolved
- 2000-A-0158** Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 1998 (12/17/1999) 1 Recommendation Unresolved
- 2000-A-0160** Ste. Genevieve, Missouri, Fiscal Year Ended September 30, 1998 (12/17/1999)
1 Recommendation Unresolved
- 2000-A-0186** Allegheny Ridge Corporation, Fiscal Year Ended June 30, 1997 (01/13/2000) 1 Recommendation Unresolved
- 2001-A-0089** Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 1999 (12/14/2000) 1 Recommendation Unresolved
- 2002-A-0028** Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 2000 (10/25/2001) 1 Recommendation Unresolved
- 2002-A-0060** Appalachian Trail Conference, Fiscal Year Ended December 31, 1999 (11/16/2001)
1 Recommendation Unresolved
- 2002-A-0412** Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 2001 (08/26/2002) 1 Recommendation Unresolved

Office of Insular Affairs

- 2000-A-0062** Hawaii, Fiscal Year Ended June 30, 1998 (11/04/1999) 1 Recommendation and \$32,167 Unresolved

Office of Surface Mining Reclamation and Enforcement

- 2002-A-0472** West Virginia, Fiscal Year Ended June 30, 2001 (09/30/2002) 1 Recommendation Unresolved

Office of the Secretary

2000-A-0099 Pennsylvania State University, Fiscal Year Ended June 30, 1998 (11/19/1999)
1 Recommendation and \$2,303 Unresolved

U.S. Fish and Wildlife Service

1997-A-0993 Virginia, Fiscal Year Ended June 30, 1995 (08/08/1997) 1 Recommendation Unresolved

1997-A-1180 Wisconsin, Fiscal Year Ended June 30, 1995 (09/05/1997) 1 Recommendation and \$26,410
Unresolved

1997-A-1241 South Carolina, Fiscal Year Ended June 30, 1996 (09/17/1997) 1 Recommendation
Unresolved

1998-A-0149 Arizona, Fiscal Year Ended June 30, 1996 (12/02/1997) 1 Recommendation Unresolved

2001-A-0202 California, Fiscal Year Ended June 30, 1999 (01/29/2001) 1 Recommendation Unresolved

2002-A-0241 American Sportfishing Association and Affiliates, Fiscal Year Ended September 30, 2000
(04/05/2002) 3 Recommendations Unresolved

2002-A-0329 North Carolina, Fiscal Year Ended June 30, 2001 (06/28/2002) 1 Recommendation
Unresolved

2002-A-0402 New Hampshire, Fiscal Year Ended June 30, 2001 (08/16/2002) 2 Recommendations and
\$13,147 Unresolved

2002-A-0481 Montana, Fiscal Year Ended June 30, 2001 (09/30/2002) 1 Recommendation and \$709,642
Unresolved (*Finding pertains to the Office of Surface Mining Reclamation and
Enforcement*)

Appendix 7

Summary of Internal Audit Reports Over 6 Months Old Pending Corrective Action

This is a listing of internal audit 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, Policy, Management and Budget, for completion of corrective action. (Note: The Insular Area reports listed pertain to corrective actions that pertain to programs funded by the Department of the Interior)

Bureau of Indian Affairs

- 1995-I-1402** Wapato Irrigation Projects (09/30/1995) 1 Recommendation
1996-I-0641 Indian Irrigation Projects (03/29/1996) 13 Recommendations
2002-I-0020 Independent Auditors' Report on the Bureau of Indian Affairs' Financial Statements for Fiscal Years 2001 and 2000 (03/15/2002) 7 Recommendations

Bureau of Land Management

- 1992-I-0828** Onshore Geophysical Exploration Program (05/26/1992) 2 Recommendations
1995-I-0379 Follow-up of Recommendations Relating to the Bureau of Land Management User Charges for Mineral-Related Document Processing (01/23/1995) 2 Recommendations
1995-I-0747 Right-Of-Way Grants (03/31/1995) 5 Recommendations
1996-I-1267 Inspection and Enforcement Program and Selected Related Activities (09/20/1996) 1 Recommendation
1997-I-1300 Issuance of Mineral Patents, Bureau of Land Management and Office of the Solicitor (09/30/1997) 1 Recommendation
1998-I-0551 Reimbursement of Firefighting Costs (07/27/1998) 2 Recommendations
1999-I-0677 Rangelands Improvement Program (07/28/1999) 1 Recommendation
1999-I-0808 Cultural Resource Management (09/03/1999) 2 Recommendations
2001-I-0413 Land Exchange and Acquisition, Bureau of Land Management Utah State Office (07/31/2001) 1 Recommendation
2002-I-0047 GPRA Goal, Reduce Threats to Public Health, Safety and Property (09/25/2002) 6 Recommendations

Bureau of Reclamation

- 1999-I-0588** Lower Brule Sioux Rural Water System, Mni Wiconi Rural Water Supply Project (06/24/1999) 1 Recommendation
- 1999-I-0627** Oglala Sioux Rural Water Supply System, Mni Wiconi Rural Water Supply Project (06/29/1999) 1 Recommendation
- 2000-I-0376** Concessions Managed by the Bureau of Reclamation (05/08/2000) 1 Recommendation
- 2002-I-0004** Improvements Needed in Security Management of Information Technology Systems Supporting Energy and Water Operations (10/26/2001) 1 Recommendation
- 2002-I-0052** Review of Central Valley Project Responsibilities Transferred Under Direct Funding Agreements between the Bureau of Reclamation and Three California Water Authorities (09/30/2002) 2 Recommendations

Minerals Management Service

- 1996-I-1255** Selected Activities of the Royalty Management System (09/30/1996) 2 Recommendations
- 2001-I-0418** Independent Auditors' Report on the Minerals Management Service's Financial Statement for Fiscal Year 2000 (09/04/2001) 1 Recommendation
- 2002-I-0023** Independent Auditors' Report on the Minerals Management Service's Financial Statements for Fiscal Years 2001 and 2000 (03/15/2002) 3 Recommendations

Multi-Office

- 2000-I-0300** Supporting Documentation for Operators Participating in the Stripper Oil Well Property Royalty Rate Reduction Program (03/27/2000) 2 Recommendations
- 2001-I-0421** Audit of Bonding for Oil and Gas Wells on Indian Trust Lands (09/24/2001) 2 Recommendations
- 2002-I-0011** Department of the Interior Integrated Credit Card Program (12/20/2001) 3 Recommendations
- 2002-I-0018** U.S. Department of the Interior's Fiscal Year 2001 Annual Departmental Report on Accountability (02/27/2002) 50 Recommendations

National Park Service

- 1997-I-0908** Automated Law Enforcement System (06/23/1997) 1 Recommendation
- 1998-I-0406** Follow-up of Recommendations Concerning Utility Rates Imposed by the National Park Service (04/15/1998) 5 Recommendations
- 2001-I-0116** Collection and Use of Concession Fees (01/11/2001) 1 Recommendation
- 2002-I-0045** Recreational Fee Demonstration Program, National Park Service and Bureau of Land Management (8/29/2002) 5 Recommendations

Office of the Secretary

- 1999-I-0381** Additional Controls Needed Over Data Processing Environment at U.S. Geological Survey Reston Enterprise Data Services Center (03/24/1999) 1 Recommendation
- 2001-I-0407** Independent Auditors' Report on Departmental Offices' Financial Statements for Fiscal Year 2000 (05/31/2001) 7 Recommendations
- 2002-I-0029** Independent Auditors' Report on Departmental Offices' Financial Statements for Fiscal Year 2001 (04/10/2002) 7 Recommendations
- 2002-I-0030** Independent Auditors' Report on the Interior Franchise Fund's Financial Statements for Fiscal Years 2001 and 2000 (04/10/2002) 11 Recommendations

Office of Special Trustee for American Indians

- 1997-I-1167** Judgment Funds Awarded to the Turtle Mountain Band of Chippewa Indians (09/22/1997) 1 Recommendation
- 1997-I-1168** Judgment Funds Awarded to the Navajo Nation (09/22/1997) 1 Recommendation
- 1997-I-1169** Judgment Funds Awarded to the Papago Tribe of Arizona (09/15/1997) 2 Recommendations
- 1998-I-0703** Agricultural Leasing and Grazing Activities, Fort Peck Agency (09/30/1998) 2 Recommendations
- 2001-I-0411** Independent Auditors' Report on the Financial Statements for Fiscal Years 2000 and 1999 for the Office of 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 (06/24/2001) 21 Recommendations
- 2002-I-0027** Independent Auditors' Report on the Financial Statements for Fiscal Years 2001 and 2000 for the Office of 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 (04/25/2002) 3 Recommendations

Republic of the Marshall Islands

- 1999-I-0952** Marshall Islands Development Bank, Republic of the Marshall Islands (09/30/1999) 3 Recommendations

U.S. Fish and Wildlife Service

- 1995-I-0376** Concession Fees (01/17/1995) 1 Recommendation
- 1997-I-1302** Partners for Wildlife Habitat Restoration Program (09/29/1997) 3 Recommendations
- 1997-I-1305** Automated Law Enforcement System (09/30/1997) 2 Recommendations
- 2000-I-0050** Miscellaneous Receipts (11/09/1999) 6 Recommendations

U.S. Geological Survey

2001-I-0409 U.S. Geological Survey's Financial Statement Audit for Fiscal Year 2000 (09/06/2001)
1 Recommendation

2002-I-0054 Independent Auditors' Report on the U.S. Geological Survey Financial Statements for Fiscal
Years 2001 and 2000 (09/30/2002) 8 Recommendations

U.S. Virgin Islands

2002-I-0043 Grants for the Construction of Health Care Facilities, Department of Health, Government of
the Virgin Islands (09/20/2002) 3 Recommendations

Appendix 8

Summary of Insular Area Reports With Open Recommendations Over 6 Months Old

Note: These Insular Area reports contain recommendations made specifically to Insular Area governors and other Insular Area officials who do not report to the Secretary and are not subject to the policy, guidance, and administrative oversight established by the Assistant Secretary - Policy, Management and Budget.

INTERNAL AUDITS

American Samoa

- 2002-I-0003** Assessment and Collection of Taxes, American Samoa Government (11/15/2001) 13 Unresolved Recommendations
1996-I-0533 American Samoa Legislature, American Samoa Government (03/22/1996) 7 Recommendations

Commonwealth of the Northern Mariana Islands

- 1994-I-1323** Utilities Rate Structure, Commonwealth of the Northern Mariana Islands (09/30/1994) 3 Recommendations
1995-I-106 Contracting and Contract Administration, Commonwealth Utilities Corporation, Commonwealth of the Northern Mariana Islands (11/14/1994) 5 Recommendations
1996-I-0596 Management of Public Land, Commonwealth of the Northern Mariana Islands (03/20/1996) 6 Recommendations
1999-I-0356 Discretionary and Reprogrammed Funds, Office of the Governor, Commonwealth of the Northern Mariana Islands (03/26/1999) 2 Recommendations

Guam

- 1989-I-0064** Property Management, Department of Education, Government of Guam (04/01/1989) 11 Recommendations
1989-I-0068 Procurement Practices, Department of Education, Government of Guam (04/28/1989) 3 Recommendations
1991-I-0162 Follow-up Review – Administration of the Qualifying Certificate Program, Guam Economic Development Authority, Government of Guam (11/15/1990) 3 Recommendations
1992-I-1360 Government of Guam Retirement Fund (09/18/1992) 7 Recommendations
1998-I-0264 Legislature Capital Improvement Fund, Guam Legislature, Government of Guam (02/20/1998) 4 Recommendations
1998-I-0335 Programs and Operations, Department of Vocational Rehabilitation, Government of Guam (03/16/1998) 3 Recommendations
1999-I-0013 On-Call Substitute Teachers, Department of Education, Government of Guam (10/21/1998) 1 Recommendation
1999-I-0255 Federal Grant Program Travel Activities, Department of Education, Government of Guam (02/25/1999) 7 Recommendations

Appendix 8 (continued)

- 1999-I-0455** Extended Day Program, Department of Education, Government of Guam (05/11/1999) 8 Recommendations
- 2001-I-0417** Loan Programs, Guam Economic Development Authority, Government of Guam (09/21/2001) 4 Recommendations
- 2001-I-0419** Qualifying Certificate Program, Guam Economic Development Authority, Government of Guam (09/30/2001) 6 Recommendations

Republic of the Marshall Islands

- 1994-I-0021** Capitol Relocation Project (10/18/1993) 2 Unresolved Recommendations

Palau

- 1989-I-0095** Power Plant and Fuel Storage Facility, Republic of Palau (07/31/1989) 6 Recommendations

U.S. Virgin Islands

- 1991-I-0467** Follow-up of Recommendations Contained in Report on the Road Fund (02/19/1991) 1 Unresolved Recommendation
- 1993-I-0363** Inmate Care, Rehabilitation, and Safety, Bureau of Corrections (12/31/1992) 10 Unresolved Recommendations
- 1993-I-0572** Supply and Equipment Management, Department of Education (02/19/1993) 9 Unresolved Recommendations
- 1993-I-0670** Personnel, Property Management, and Procurement Practices, Bureau of Corrections (03/11/1993) 14 Unresolved Recommendations
- 1997-I-0040** Division of Agriculture, Department of Economic Development and Agriculture (10/21/1996) 8 Unresolved Recommendations
- 1997-I-0243** Workmen's Compensation Program (12/30/1996) 15 Unresolved Recommendations
- 1998-I-0188** Internal Revenue Taxes, Bureau of Internal Revenue (12/30/1997) 1 Unresolved Recommendation
- 1998-I-0191** Building Permit Fees, Department of Planning and Natural Resources (12/30/1997) 7 Unresolved Recommendations
- 1998-I-0263** Sewage System User Fees (02/20/1998) 5 Unresolved Recommendations
- 1998-I-0384** Hurricane-Related Contracting, Department Of Education (03/31/1998) 4 Unresolved Recommendations
- 1998-I-0468** Follow-up of Recommendations Relating to the Bureau of Corrections, Department of Justice (05/29/1998) 6 Unresolved Recommendations
- 1998-I-0670** Interfund Loans and Federal Grant Balances (09/09/1998) 14 Unresolved Recommendations
- 1999-I-0365** Follow-up of Recommendations Relating to Personnel Management Practices, Division of Personnel (03/26/1999) 3 Unresolved Recommendations
- 2001-I-0107** Administrative Functions, Legislature of the Virgin Islands (12/29/2000) 8 Unresolved Recommendations
- 2001-I-0303** Billing and Collection Functions, Virgin Islands Port Authority (03/30/2001) 9 Unresolved Recommendations
- 2002-I-0009** Virgin Islands Housing Finance Authority (12/31/2001) 2 Unresolved Recommendations
- 2002-I-0042** Federal Highway Grants, Department Of Public Works (08/30/2002) 5 Unresolved Recommendations

2002-I-0043 Grants for the Construction of Health Care Facilities, Department of Health (09/20/2002)
2 Unresolved Recommendations

SINGLE AUDITS

Commonwealth of the Northern Mariana Islands

2001-A-0269 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1999
(03/08/2001) 43 Recommendations and \$146,174 Unresolved

2002-A-0180 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2000
(02/19/2002) 1 Recommendation Unresolved

Federated States of Micronesia

2002-A-0237 Federated States of Micronesia National Government, Fiscal Year Ended September 30, 2000
(04/03/2002) 1 Recommendation and \$329,504 Unresolved

State of Kosrae

1994-A-0367 State of Kosrae, Federated States of Micronesia, Fiscal Year Ended September 30, 1992
(02/24/1994) 9 Recommendations Unresolved

State of Pohnpei

1994-A-0527 State of Pohnpei, Federated States of Micronesia, Fiscal Year Ended September 30, 1992
(04/19/1994) 1 Recommendation and \$2,764 Unresolved

Guam

2001-A-0289 Government of Guam, Fiscal Year Ended September 30, 1999 (03/26/2001)
35 Recommendations and \$3,147,789 Unresolved

2002-A-0164 Government of Guam, Fiscal Year Ended September 30, 2000 (01/30/2002)
1 Recommendation and \$3,526,590 Unresolved

Republic of Palau

1992-A-0885 Republic of Palau, Fiscal Year Ended September 30, 1989 (06/05/1992) 1 Recommendation
and \$40,262 Unresolved

2001-A-0261 Palau Community Action Agency, Fiscal Year Ended September 30, 1999
(03/05/2001) 10 Recommendations Unresolved

Appendix 9

Program Integrity Reports Issued During the 6-Month Period That Ended March 31, 2003

2003-I-0008 Report on the Department of the Interior's Implementation Activities for Protecting Critical Cyber-Based Infrastructures (*1/23/2003*)

Appendix 10

Cross References to the Inspector General Act

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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.



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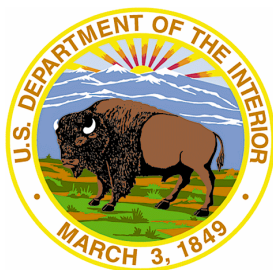
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