

Office of Inspector General

U.S. Department of the Interior

Semiannual Report to the Congress

April 2004



Highlights

**Possible ethics violations
investigated**
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Klamath River Basin
management of
allegations of bowing to
political influence**
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Exchange probe causes
changes to DOI policies
and procedures**
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Message From the Inspector General

I am pleased to present the results and accomplishments of the Office of Inspector General from October 1, 2003, through March 31, 2004. During this reporting period, we concluded two high-profile investigations into allegations against the Deputy Secretary and the former Solicitor. The results of both investigations imputed serious weaknesses to the Department of the Interior (DOI) ethics program. Our investigations concluded that the failure of the DOI ethics program emanates from a fundamentally flawed design, which was crafted over many years by a host of architects. The DOI ethics program has also suffered from years of neglect, demise, and compartmentalization, rendering it virtually incapable of effectively serving its established purposes. These reports resulted in an opportunity for DOI to make significant changes to its ethics program and return it to the position it held more than a decade ago when the Office of Government Ethics cited it as a model ethics program in Government.

[Go to narratives](#)

An effective ethics program requires strong centralized leadership bolstered by the robust support of senior DOI management. We came to this same conclusion in our review of DOI's Office for Equal Opportunity (OEO) program. We reviewed the OEO program at the request of the Assistant Secretary for Policy, Management, and Budget, who had received complaints by stakeholders following the introduction of a proposed restructuring. We determined that the proposed restructuring would not only fail to resolve some of the perceived problems in the OEO program, but might, if implemented, exacerbate them. Ultimately, we concluded that DOI could forego a costly restructuring by implementing a limited number of recommendations that we believe would improve the operation and effectiveness of the OEO program throughout DOI.

[Go to narrative](#)

I am also pleased to highlight DOI's actions in response to one of our accomplishments reported in our October 2003 Semiannual Report. Upon receiving our report on the San Rafael land exchange, the Secretary expanded the charge she had given to the Land Transaction Work Group to include reforms to policies and procedures governing legislative land exchanges. We were recently provided the Work Group's proposed reforms and are encouraged, overall, with its progress.

[Go to narrative](#)

These accomplishments, among others, are representative of our efforts to address concerns that extend beyond individual bureau lines. When our work results in corresponding reforms implemented by DOI, our mission to promote excellence, integrity, and accountability in the programs, operations, and management of DOI is furthered, and we look forward to new opportunities to accomplish the same.



Earl E. Devaney
Inspector General

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Statistical Highlights

Audits

Reports Issued	47
Internal Audits	38
Contracts and Grant Audits	9
Single Audits Processed	205

Audit Impacts

Total Monetary Impacts	\$107,241,590
Questioned Costs (includes unsupported costs)	\$17,021,418
Recommendations That Funds Be Put to Better Use	38,219,271
Lost or Potential Additional Revenues	52,000,901
Internal Audit Recommendations Made	316
Internal Audit Recommendations Resolved	300

Investigative

Cases Closed	147
New Cases Opened	173
Hotline Complaints/Inquiries Received	71

Criminal

Indictments/Information	20
Convictions	12
Sentencings	17
Jail	89 months
Probation	663 months
Community Service	300 hours
Criminal Judgments/Restitutions	\$1,423,100
Criminal Matters Referred for Prosecution	12
Criminal Matters Declined	9

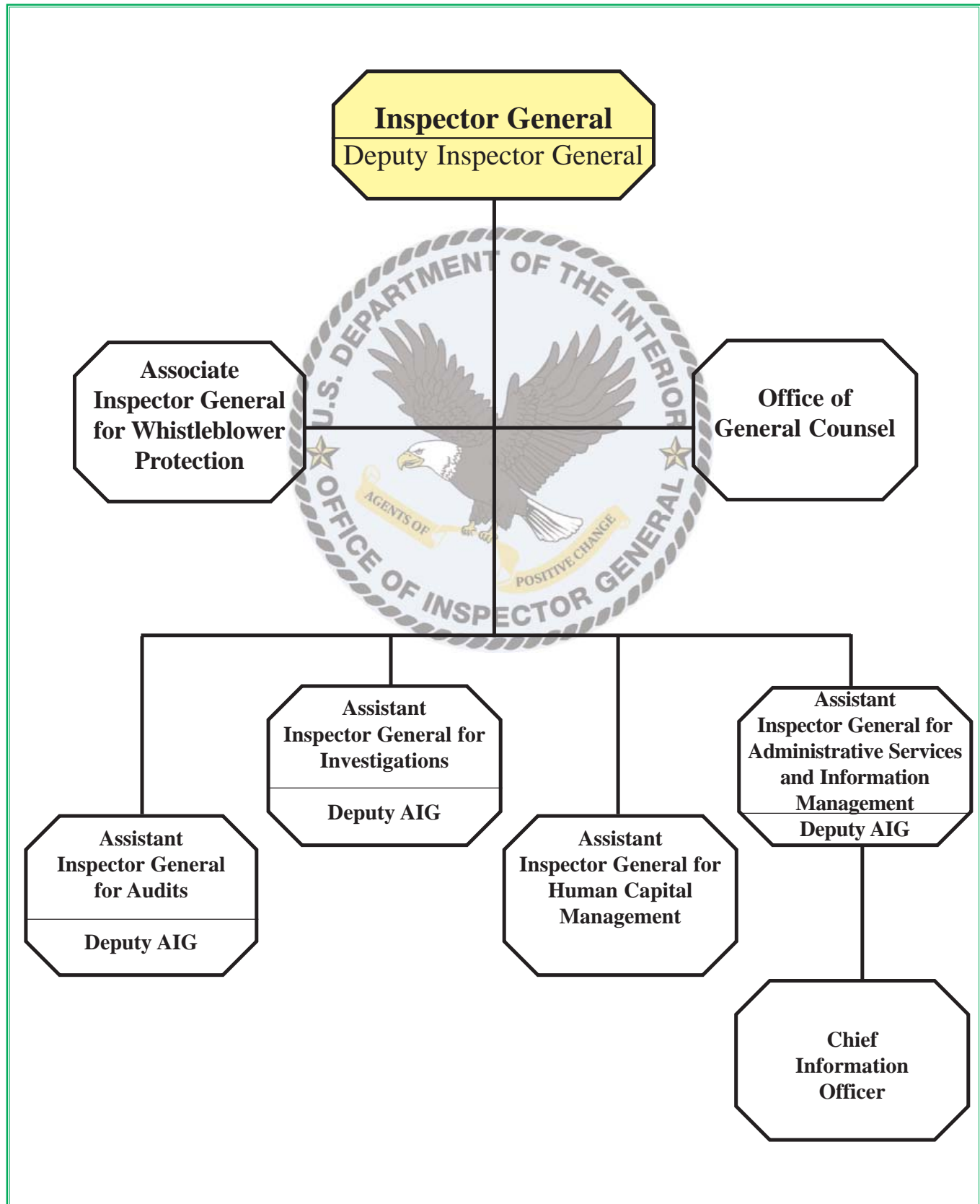
Civil

Civil Referrals	1
Civil Recoveries	\$6 million
Civil Declinations	1

Administrative

Personnel Actions	
Removals	5
Downgrades	3
Suspensions	4
Resignations	1
Retirements	2
Reprimands/Counseling	11
Reassignments/Transfers	1
General Policy Actions	9
Bills for Collection Issued	2
Administrative Recoveries/Restitutions	\$92,738

Organization





Mission

The mission of the Office of Inspector General is to promote excellence, integrity, and accountability in the programs, operations, and management of the Department of the Interior.

Responsibilities

The Office of Inspector General (OIG) is responsible for independently and objectively identifying risks and vulnerabilities that directly impact, or could impact, the Department of the Interior's (DOI) 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 Americans care about most.

Activities

The OIG accomplishes its mission by conducting audits, investigations, evaluations, and assessments relating to the programs and operations of DOI. Our activities are tied directly to DOI's major responsibilities and are designed to assist DOI 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 keep 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 public will be achieved.

Department of the Interior's Top Management Challenges

As reported in the DOI FY 2003 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 Collection

Procurement, Contracts, and Grants



Department of the Interior

Deputy Secretary Investigated for Possible Ethics Violations

In June 2002, OIG initiated an investigation after receiving information alleging that government contracts had been steered by high-level DOI officials to a company with which DOI Deputy Secretary J. Steven Griles had been associated. Our investigation expanded as additional concerns came to our attention regarding the Deputy Secretary – both through our own efforts and at the requests of DOI Secretary Gale A. Norton and Senator Joseph Lieberman.

In addition to investigating these concerns, we completed an assessment of DOI's processes for ensuring that high-ranking officials comply with ethics recusal agreements. Ultimately, we determined that, following years of neglect, demise, and compartmentalization, the ethics program at DOI had failed its charge.

In the end, our investigation took more than 18 months to complete. We provided our report to the Public Integrity Section of the Criminal Division, U.S. Department of Justice, which agreed that these matters should be referred to the Office of Government Ethics (OGE) for a determination of any ethics violations.

OGE conducted a review and analysis, and suggested that, in most instances, the Deputy Secretary's conduct did not constitute violations of his ethics agreement or the Standards of Ethical Conduct. However, OGE questioned the Deputy Secretary's participation in a "particular matter involving specific parties" and his organization of a dinner party, but did not opine on them.

The report of investigation was forwarded to the Secretary on March 16, 2004. After reviewing the OGE and IG reports, and considering the fact that after two years of investigation OGE was not able to determine that a violation had, in fact, occurred, and that as to the "particular matter" question that the proper legal and factual analysis was that no "particular matter involving specific parties" was involved, the Secretary determined that no further action was warranted with regard to the Deputy Secretary. DOI has taken a number of steps to respond to the criticism of the DOI ethics program.

[Read full report](#)

Former Solicitor Investigated for Possible Ethics Violations

In response to a request from OGE, we conducted an investigation into allegations against then-Solicitor of DOI, William G. Myers, III. The Public Employees for Environmental Responsibility (PEER) and Friends of the Earth (FOE) had complained to OGE that Myers may have violated his ethics agreement and criminal conflict-of-interest laws by participating in a series of meetings with former clients and his former law firm.

We investigated the specific meetings questioned, and we discovered and investigated several additional contacts between Myers and his former law firm. We presented the results to the Public Integrity Section of the Criminal Division, U.S. Department of Justice, which agreed we should refer the matter to OGE for a determination of any potential ethics violations. OGE determined that no ethics violations had occurred.

Competing Interests Identified in Klamath River Basin Project



*Photo Courtesy U.S. Fish and Wildlife Service
Upper Klamath, Oregon*

Our investigation into the Klamath River Basin Project found fiercely competing interests among the Klamath Tribes, irrigators, fishermen, environmentalists, and even among opposing federal officials relating to the use and/or conservation of limited water resources. We also found that these interests have highly charged differences of opinion concerning what constitutes the best scientific and commercial data available, how the project should be operated, and how to accommodate specific, diverse, and competing interests. Unfortunately, accommodation becomes impracticable when the competing interests are mutually exclusive of one another, as in this instance.

We determined that the administrative process followed in this matter did not deviate from the norm. Our review of the available documents and the rulings of the U.S. District Court for the Northern District of California support the conclusion that DOI had compiled the necessary information to support each decision related to the Klamath Project.

None of the individuals we interviewed – including the whistleblower – were able to provide any competent evidence that DOI utilized suspect scientific data or suppressed information that was contained in economic and scientific reports related to the Klamath Project. To the contrary, the National Research Council of the National Academies, in its final report issued October 2003, specifically disagreed with the criticism that had been directed against the federal agencies for using “junk science.” This position is bolstered by the findings of the U.S. District Court for the Northern District of California, which concluded that, in light of the conflicting state of scientific evidence, the decisions were based on the best available science at the time.

Finally, we found no evidence of political influence affecting the decisions pertaining to the water in the Klamath Project. Individuals at all levels of the process denied feeling any political pressure to render a decision one way or another. Collectively, these decision-makers described a process of thorough and thoughtful consideration of all the competing interests and requirements, although they were frustrated by the fact that certain interests and requirements were mutually exclusive. The consistent denial of political influence by government officials was corroborated by the view of the outside scientists and one former DOI official, all of whom denied feeling any pressure – political or otherwise.

The complexity of the issues involved and the ferocity of the debate clearly fueled the flames of suspicion and distrust in this matter. Based on the results of our investigation, however, we concluded that DOI conducted itself in keeping with the administrative process governing the Klamath Project, that the science and information utilized supported DOI's decisions, and that no political pressure was perceived by any of the key participants.

[Read response letter to Senator John F. Kerry](#)

Better Management of Motor Vehicle Fleet Could Save \$34 million

During fiscal year 2002, DOI reported that it operated 36,000 vehicles at a cost of approximately \$200 million. The number of vehicles, multiple missions, high cost of fleet operations, and dispersed geographic locations make managing DOI fleet operations a challenging undertaking.

Our audit focused on the general-purpose vehicles in four of DOI's six largest fleets. General-purpose vehicles are typically



Photo courtesy Bureau of Land Management

sedans, sport utility vehicles, and light-duty trucks that are used for the transportation of people and cargo. These four fleets comprise 82 percent of DOI's total fleet.

We estimated that the general-purpose fleet utilization rate was only 56 percent of the established performance targets. At this rate, vehicle underutilization cost DOI an estimated \$34 million a year.

To effectively manage its fleet and meet the expected performance requirements, DOI needs to implement these recommendations:

- ◆ Empower fleet managers with decision-making authority to control the size and composition of the fleet.
- ◆ Initiate fleet management information systems that capture and report all necessary information, including cost accounting, utilization data, and efficiency measurements.
- ◆ Create performance measures that are appropriate to the mission of a specific vehicle, such as miles per year, days of use, or number of trips per day.
- ◆ Build baseline authorizations of the number of vehicles needed to meet vehicle mission requirements, which will establish fleet size and composition. To build the baseline authorizations, DOI needs to prepare a justification for each vehicle in the fleet.
- ◆ Employ a mechanism that provides a constant source of funds for the orderly and timely replacement and/or addition of vehicles to the fleet.

DOI concurred with our recommendations and has developed a comprehensive and coordinated action plan that, when implemented, should greatly enhance the DOI's fleet management capabilities.

[Read full report](#)

Proposal to Consolidate Office of Equal Opportunity Not Advisable

In response to a request by the Assistant Secretary for Policy, Management, and Budget, we evaluated a proposal to restructure and centralize the Office for Equal Opportunity (OEO). The restructure proposed to consolidate functions, eliminate duplication, reduce costs, and improve quality and timeliness of services to customers. Stakeholders had expressed concerns that the proposal lacked detail in the areas of funding, staffing, and responsibility, and that it may represent a “solution looking for a problem.”

We found no evidence to conclude that the wholesale restructuring would accomplish any of its stated objectives. We also discovered that the unexpected results of such a restructuring would be severed communications with stakeholders – an impediment to

“DOI has less costly and less disruptive alternatives to the proposed restructure.”

prevention and early resolution. We concluded DOI has less costly and less disruptive alternatives to the proposed restructure.

We identified several key areas – leadership, organization, and accountability – that needed improvement, but concluded that this could be accomplished largely within the existing OEO structure. DOI has already undertaken action to implement our suggestions.

DOI Needs to Improve Performance Indicators and Reporting

DOI’s first strategic goal for fiscal year 2001 was to protect the environment and preserve our nation’s natural and cultural resources. Our audit found, however, that performance information reported for this goal for fiscal year 2001 was inappropriate or incomplete. That is, performance indicators did not include all relevant bureaus, did not have annual targets, were not under the direct control of federal managers, or were not outcome-oriented. We attributed this inadequacy to weaknesses in DOI’s strategic planning process.

We also found errors in reported accomplishments, which we attributed to a lack of data verification and weak procedures for collecting and maintaining supporting documentation. During our review, we noted that DOI was revising its strategic planning model and instituting a new data verification policy.

These actions, DOI’s response to the report, and other information subsequently provided resolved the report’s two recommendations.

[Read full report](#)



OIG Photo

Investigation Leads to New Land Exchange Policies, Procedures

An OIG investigation of the proposed San Rafael Land Exchange, formally known as the 2002 Federal-Utah State Trust Lands Consolidation Agreement, identified a seriously flawed process within DOI for legislative land exchanges. It has also resulted in some positive proposed changes within DOI.

In November 2003, Secretary Norton announced the consolidation of real estate appraisal functions previously performed by various DOI agencies into the newly formed Office of Appraisal Services. This newly formed organization has

been carefully structured to ensure appraiser independence, ensure that appraisals meet recognized professional standards, and enhance the reliability of DOI appraisals.

The Secretary also established an Appraisal Reform Implementation Team. This team has analyzed DOI policies on land exchanges, giving consideration to our recommendation from the San Rafael report. The policy changes proposed by the team should, if effectively implemented, resolve the concerns that arose in the proposed San Rafael exchange.



*Photo courtesy U.S. Fish and Wildlife Service
Desert Tortoise Habitat, St. George, Utah*

KPMG Issues Unqualified Opinion on DOI Financial Statements

The independent certified public accounting firm of KPMG LLP (KPMG), under contract with the OIG, rendered an unqualified opinion on DOI's fiscal year 2003 consolidated financial statements. KPMG also rendered unqualified opinions on the financial statements of BLM, the National Park Service (NPS), Office of Surface Mining Reclamation and Enforcement (OSM), U.S. Fish and Wildlife Service (FWS), Departmental Offices, Minerals Management Service (MMS), Bureau of Indian Affairs (BIA), and the Bureau of Reclamation (BOR). For the U.S. Geological Survey (USGS), KPMG rendered an unqualified opinion on the balance sheet but did not express an opinion on the other financial statements.

Material Weaknesses

DOI internal control weaknesses continue to be identified:

Controls Over Property, Plant, and Equipment

Weaknesses were reported in acquisitions and disposals; reconciliation of subsidiary ledgers to general ledgers; inventory of property, land, and land rights; leased property; inventory certification; depreciation; and accounting for construction in progress.

Financial Reporting Controls

Financial reporting controls must be improved to ensure transactions are promptly and properly recorded for timely and reliable financial reports.

Intra-governmental Reconciliation

DOI had not reconciled its non-fiduciary, intra-governmental transactions and balances because its trading partners did not consistently provide information necessary to properly record the transactions. DOI also did not designate the appropriate trading partner codes for certain transactions.

Trust Fund Management Controls

DOI procedures and controls were not adequate to ensure Indian Trust Fund activities and balances were recorded properly or timely.

KPMG also identified 10 critical but less significant control weaknesses.



Bureau of Indian Affairs

Four of the Skull Valley Band of Goshutes Charged With Fraud

Three Goshutes and their attorney are accused of illegally accessing tribal accounts.

Four members of the Skull Valley Band of Goshutes — including its chairman — and the attorney representing a faction of the tribe have been charged with federal crimes ranging from making fraudulent statements to committing theft and bank fraud. A grand jury returned two separate indictments.

The first charges Tribal Chairman Leon D. Bear of two counts of theft from Indian tribal organizations, one count of theft from federally funded programs, and three counts of fraud and making false statements. Bear is accused of paying himself with tribal money through various schemes, and stealing or misapplying more than \$154,000 in 3 months — from December 1998 to February 1999.

The other indictment names tribal members Marlinda Moon, Sammy Blackbear, Miranda Wash, and their attorney, Duncan Steadman, as defendants. They are charged with one count each of theft from an Indian tribal organization and five counts each of bank fraud and aiding and abetting.

The indictment accuses the three Goshutes and Steadman of using a fabricated, notarized certification of tribal election to access tribal bank accounts and open new ones. The foursome is accused of opening new accounts and transferring nearly \$385,000 from other accounts. Prosecutors also accused them of withdrawing \$250,000 from the tribe's bank account.

The indictment also alleges the foursome used the document to secure a \$45,800 check from Zions Bank, which they deposited into a Wells Fargo Bank account and used for unauthorized purposes. The indictment claims Steadman received about \$11,000 of that money.

The indictments followed more than 2 years of investigation conducted jointly with the U.S. Attorney's Office, the Federal Bureau of Investigation (FBI), and the Internal Revenue Service (IRS) of alleged corruption within the Goshute Tribe. Trial is pending.



Guilty Plea in First Federal Case of Tribal Recognition Fraud

Ronald Roberts, also known as Chief Golden Eagle and/or Sachem, Western Mohegan Tribe and Nation, pleaded guilty in U.S. District Court 6 days into his trial. He was on trial for submitting false documents to the government with his petition for federal recognition of the Western Mohegan Tribe and Nation through the BIA. This is the first case of its type to be prosecuted.

In pleading guilty to the charges, Roberts admitted that he presented a “First Amendment Petition for a Redress of Grievances from the [Western] Mohegan Tribe and Nation of New York,” to the President of the United States and the Secretary of the Interior knowing it contained a false and fraudulent genealogy of the Roberts’ family, an altered death certificate for Roberts’ grandfather, and an altered version of the New York Census of 1845. Roberts also admitted that he had used a false social security number in a bankruptcy petition filed in the U.S. Bankruptcy Court in 1996. Roberts entered his guilty plea as the government was concluding its case in the trial.

The prosecution contended that Roberts submitted the fraudulent federal recognition documents to enable him to initiate gaming and casino operations in northern New York. The Indian Gaming Regulatory Act dictates that an Indian tribe cannot operate a gambling facility unless it is first recognized by the federal government. The BIA has never acknowledged the Western Mohegans. We initiated our investigation when the BIA’s Branch of Acknowledgement and Research, now the Office of Federal Acknowledgement, identified the questionable materials submitted with the petition and referred the matter to our investigators. We last reported on the Roberts case in the April 2003 Semiannual Report.

Roberts is scheduled for sentencing in June 2004, and faces up to 5 years of imprisonment, a \$250,000 fine, or both, and a 3-year period of supervised release to follow any term of imprisonment.

Former Director Arrested on Charges of Theft, Money Laundering

Maricela Mendoza, former Director, Kickapoo Community Health Services Program, Kickapoo Traditional Tribe of Texas (KTTT), was indicted by a federal grand jury for theft of federal funds and money laundering. The indictment also contained a Notice of Criminal Forfeiture, in which the government seeks to collect a \$260,000 monetary judgment.

The indictment alleges that Mendoza stole money from the Kickapoo Community Health Services, which is funded by the U.S. Department of Health and Human Services. Kickapoo Community Health Services funds are used to pay for medical treatment and medication for tribe members.

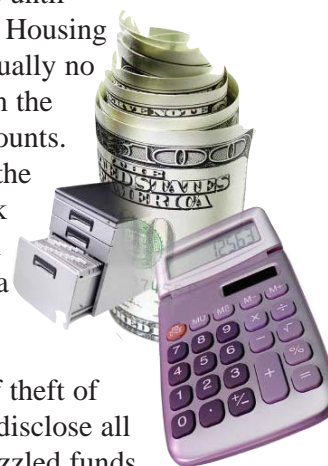
This indictment is part of a multiple agency task force. Trial is pending.

Former Housing Authority Director Sentenced for Embezzlement

She embezzled more than \$420,000, including more than \$150,000 in a single year.

Brenda Lou Welsh, former Executive Director of the Keweenaw Bay Ojibwa Housing Authority in Baraga, Michigan, was sentenced to 36 months incarceration by U.S. District Court, Western District of Michigan, for embezzling nearly \$421,000 in federal funds from the Keweenaw Bay Ojibwa Housing Authority. In addition, Welsh was sentenced to 3 years of supervised release following her prison term, and she was ordered to pay restitution for the full amount of the embezzled funds.

The Keweenaw Bay Ojibwa Housing Authority provides housing assistance to members of the Keweenaw Bay Band of Chippewa. Welsh served as the Executive Director from March 1972 until June 2001. Our investigators, with assistance from the FBI and the Department of Housing and Urban Development OIG, found that Welsh ran the housing authority with virtually no oversight by the housing board. She exploited her position to embezzle funds from the housing authority's cash rent receipts and from several housing authority bank accounts. Welsh concealed her fraudulent activities by providing false accounting reports to the housing authority's bookkeeper and by maintaining exclusive control over the bank account records. As a result, Welsh was able to continuously embezzle funds from April 1992 to June 2001 without being detected, including more than \$150,000 in a single year.



Welsh's sentencing was the result of a guilty plea by Welsh to a single count of theft of federal program funds. Pursuant to her plea agreement, Welsh is required to fully disclose all assets and sources of income, and she must fully cooperate in recovering the embezzled funds. Prior to sentencing, Welsh voluntarily reimbursed the housing authority \$49,500 from her retirement fund.

Santee Sioux Tribe Officials Indicted for Theft; One Pleads Guilty

Richard Thomas, former Social Services Director, Santee Sioux Tribe of Nebraska (SST), was indicted by a federal grand jury in Omaha, Nebraska, on one count of theft from a program that receives federal funds and one count of theft from an Indian tribal organization.

Thomas allegedly used a tribal credit card for personal expenses, including making cash withdrawals at casinos. Thomas paid the credit card charges with checks he allegedly diverted from SST. These checks included federal funds received from the BIA through a Public Law 93-638 contract.

Donald Whipple, former Assistant Director for the Dakota Tiwahe Services Unit of the SST, Santee, Nebraska, was sentenced in the U.S. District Court of Nebraska to 6 months of home confinement and 3 years of supervised release. He was indicted and pleaded guilty to charges of theft from an Indian tribal organization. Whipple admitted to diverting 24 SST checks totaling nearly \$19,000 and negotiating the checks for cash at two financial institutions.

The Dakota Tiwahe Services Unit is the SST's social services department, and receives funding from the BIA.

Process for Investigating Backgrounds Needs More Improvements

Process allows for hiring of unsuitable employees and puts Indian children at risk.

Despite recent improvements in how it performs employee background investigations, BIA's pre-screening process still allows for the hiring of potentially unsuitable persons. Further, the process does not ensure that unsuitable employees are terminated in a timely manner.

We concluded that BIA's background investigation system is insufficient to keep Indian children from potential danger.

BIA agreed with our five recommendations to improve the process and took other steps during our audit to strengthen its background screening program.

[Read full report](#)

Examples of Poor Screening

Inquiry took more than a year to complete

A local law enforcement inquiry, which identified 26 offenses, including battery and endangering the welfare of a minor, was not completed until 17 months after a home living assistant was hired at a school dormitory in New Mexico. This individual was subsequently removed from the position. The new process still relies on local school officials to initiate the local law enforcement inquiries.

Unsuitable employee worked for 9 months

A school secretary in New Mexico convicted of voluntary manslaughter and aggravated assault had received a final unsuitable determination in November 2001, but remained employed for 9 months until a final resolution in August 2002.

Enhancements to Construction Program Could Improve Safety

More than 48,000 Native American students attend BIA schools. Many of the schools, however, are decaying and deteriorated, impeding learning, and threatening student health and safety. In response, the Congress significantly increased funding to BIA's school construction program, appropriating nearly \$680 million over the past 6 years.

In general, BIA has used these funds to replace or repair schools and improve educational opportunities for students. There is more work to do, however, in the critical area of student safety and in improving overall program efficiency.

For example, BIA needs to make sure that construction plans meet safety standards before school



Photo Courtesy DOI
Indian High School, Arizona



Photo Courtesy DOI
Indian Boarding School, Arizona

construction begins and that newly constructed schools are safe before students occupy them.

BIA can improve program efficiency by limiting lump-sum and advance payments to contractors and monitoring construction progress to prevent delays. BIA also needs systems and policies to track program funds and determine the best use of savings when construction projects cost less than anticipated.

[Read full report](#)

Funds Used to Administer Education Programs Improperly Managed

BIA's Office of Indian Education Programs (OIEP) administers the only national education program for American Indians. In carrying out that responsibility, OIEP Central Office used about \$23 million to provide support and services to field offices and schools from July 2001 to September 2002. We found that those funds were not adequately managed.

BIA initiated corrections during the audit and agreed to implement the report's 12 recommendations.

Examples of Mismanagement

Inadequately planned for expenditures

The planning was particularly lax when purchasing information technology systems from the General Services Administration's Federal Systems Integration and Management Center. From 1995 until our review, OIEP placed orders totaling \$12.9 million without obligating the amounts until it actually disbursed the funds.

Used emergency contingency funds for non-emergency purposes

For example, \$3.3 million was used to upgrade and modernize the computer infrastructure and data communications connectivity of BIA schools and to purchase software.

Acquired goods and services without competition

Approximately \$3.7 million worth of goods and services were obtained without competitive bidding. For instance, in 9 of 11 sole-source contracts we reviewed totaling \$2.6 million, the justifications did not substantiate a need (the unique or urgent nature of the acquisition) for the absence of competition.

[Read full report](#)

BIA Officials Sentenced in “Operation Card Trix” Scheme

Two more BIA officials were sentenced in relation to a scheme known as “Operation Card Trix” that resulted in a multi-state investigation by our office. Edwin St. Clair, a former BIA Facilities Management Branch supervisor at the Wind River Agency in Wyoming, and Monte Whalen, a BIA maintenance mechanic at the Pine Ridge Indian reservation, pleaded guilty to accepting illegal payments from Kirm G. Kath, sales representative for West Lite Corporation, in exchange for improperly using their government credit cards to purchase products or services.



St. Clair pleaded guilty in the District of Wyoming to a charge that he accepted an illegal gratuity for his purchase of electrical merchandise from Kath. St. Clair made these purchases using his government credit card. St. Clair, who resigned from federal service during this investigation, was subsequently sentenced in U.S. District Court of Wyoming to 12 months of probation and ordered to pay a \$500 fine.

Whalen pleaded guilty to accepting a gratuity from Kath, and was sentenced in U.S. District Court of South Dakota to 2 years of probation. He was also ordered to pay \$2,315 in restitution and a \$500 fine. Administrative action against Whalen is pending.

As reported in our October 2003 Semiannual Report, Kath previously pleaded guilty to related charges for his role in the kickback scheme and was sentenced to serve 6 ½ years of imprisonment in a separate investigation in Montana. Members of our investigations and audits divisions were joined in this task force investigation by the Departments of Health and Human Services and Housing and Urban Development OIGs, the IRS Criminal Investigation Division, and investigators of the U.S. Attorneys Office in Montana.

Former BIA Official Sentenced for Demanding and Taking Bribes

Herman G. Fisher, a former BIA contracting officer’s technical representative, was convicted of demanding, accepting, and receiving a \$20,000 bribe from a business owner who was providing portable classrooms to the BIA through a \$5-million contract. Fisher was subsequently sentenced to 15 months of imprisonment, 3 years of supervised release, and ordered to pay a \$1,000 fine.

As reported in our October 2003 Semiannual Report, Fisher had threatened that he would hold up BIA payments for work already done by the contractor, cut off future orders, and terminate the contractor, if he was not paid. Fisher was videotaped demanding and taking the bribes from the businessman at the contractor’s office.

The U.S. Attorney for the District of New Mexico commented that this particular case, which was a joint investigation with the FBI, was “a model of cooperation between the agencies involved.”

Asphalt Company Owner Sentenced in Highway Repair Scheme



Photo Courtesy Federal Highway Administration
A highway leading to the Pine Ridge Reservation,
South Dakota

Asphalt Supply & Service, Inc. (ASSI) and Robert R. Zimmerman, the company's president, were convicted of submitting a false claim and two counts of making false statements at the conclusion of an 8-day jury trial in U.S. District Court, Billings, Montana.

Zimmerman was sentenced to 18 months of imprisonment, 36 months of supervised probation, and ordered to jointly pay nearly \$164,000 in restitution with ASSI to the BIA. Zimmerman was also ordered to pay a \$300 assessment to the Victims of Crime Fund.

As we reported in our October 2003 Semiannual Report, the investigation revealed that the company was awarded a \$211,000 contract for the supply and delivery of asphalt materials to repair a highway on the Pine Ridge Indian reservation.

Due to circumstances beyond the control of the BIA and ASSI, the delivery of the asphalt materials could not be made. Nonetheless, ASSI submitted a claim for reimbursement of the cost of the perishable materials it never procured and justified the claim by presenting altered and fictitious invoices to support its \$176,680 claim.

The U.S. Attorneys Office, naming Zimmerman, ASSI, Connie Zimmerman, and Interstate Asphalt Company, located in Williston, North Dakota, as defendants, filed a civil complaint, which alleges the defendants presented a false claim, submitted false statements, and conspired to defraud the government in violation of the False Claims Act. The complaint seeks treble damages totaling more than \$490,000.

Former Accounts Payable Officer Sentenced for Embezzling Funds

Keo Michael Scott, former accounts payable officer, Wichita and Affiliated Tribes in Anadarko, Oklahoma, was sentenced in U.S. District Court to 6 months of home confinement and 5 years of supervised release. He was also ordered to pay \$28,000 in restitution and perform 200 hours of community service. Scott was convicted of embezzling \$28,000 from a BIA-funded Indian Higher Education account, a program funded through a Public Law 93-638 contract, and from a children's clothing financial account, which is tribally funded.

Judge, Court Workers Plead Guilty to Conspiracy, Embezzlement

Three BIA employees who were indicted in September 2003 on charges including conspiracy, embezzlement, and making false statements, pleaded guilty and were sentenced. A fourth awaits trial.

The indictments charged Yvette La Floe Falcon, former Chief Court Clerk; Sharon Malaterre, former Chief Judge; Stephanie Jay and Angel Poitra, former Court Clerks, Turtle Mountain Band of Chippewa Indian (TMBCI), with eight felony violations including conspiracy, embezzlement, and false statements. The violations were related to the theft and embezzlement of TMBCI court fine and restitution payments, theft of travel funds, and the creation of false travel documents. The TMBCI Court receives approximately \$300,000 in annual operating revenues from the BIA, based on a Public Law 93-638 contract.

Jay pleaded guilty to theft from an Indian tribal organization, relating to her role in the theft of funds from the TMBCI Court, and was sentenced to 2 years of probation and ordered to pay \$2,100 in restitution.

Malaterre pleaded guilty to theft from an Indian tribal organization, relating to her role in the theft of funds from the TMBCI Court. Malaterre was sentenced to 30 days of imprisonment, 5 months of home detention, 3 years of supervised release, and ordered to pay restitution of about \$11,500 to the TMBCI.

Poitra pleaded guilty to theft from an Indian tribal organization, relating to her role in the theft of funds from the TMBCI Court, and was sentenced to 2 years of probation and ordered to pay \$1,750 restitution to the TMBCI.

Trial is pending for La Floe Falcon.

These convictions were the result of a cooperative investigation conducted by our office in conjunction with the Department of Justice OIG.



Employee Pleads Guilty to Charges of Receiving Unauthorized Pay

Daniel T. Spencer, BIA Irrigation Systems Manager, pleaded guilty in U.S. District Court of Montana to charges of theft of government funds after receiving and spending unearned military pay. Spencer, who was also a Master Sergeant in the U.S. Army Reserves, received orders placing him on active duty. Although the orders were quickly canceled, Spencer continued to collect the salary from the military and the BIA for 9 months. During that time, more than \$36,000 was deposited into Spencer's bank account by the military based on presumed earnings of nearly \$46,000.

Spencer admitted that he knew his orders were canceled and that money was being deposited into his account; however, he made no effort to return the money or notify officials from the military of the problem. Instead, Spencer spent the money. Sentencing is pending.

College Counselor Pleads Guilty to Stealing Radio Station Money

Denise Brown Eyes, academic counselor at Oglala Lakota College in Pine Ridge, South Dakota, pleaded guilty in U.S. Federal Court, District of South Dakota, following her indictment for theft. She was indicted in connection with the embezzlement of nearly \$33,000 from KILI Radio Station, where she had been employed as a radio station business manager.

Brown Eyes admitted that while employed at KILI Radio Station (Lakota Communications), she stole 100 personal money orders over 13 months. Brown Eyes received these money orders



in her capacity as KILI Business Manager for the payment of various KILI financial obligations, and altered the payee information in order to cash them. Sentencing is pending.

KILI radio has annual underwriting agreements with the BIA contract/grant schools within Pine Ridge, South Dakota. These fund approximately two-thirds of the radio station's budget (P.L. 93-638 contracts). The BIA Wildland Fire Program also has contract agreements with KILI radio to perform various advertising and promotion services.

Office of the Special Trustee for American Indians

Firm Issues Qualified Opinion of Trust Fund Finances Again

KPMG, an independent certified public accounting firm, issued a qualified opinion on the financial statements of the Office of Special Trustee for American Indians (OST). This is the eighth consecutive time that the statements have been audited under OIG oversight, where weaknesses in DOI's systems and procedures, disagreements with trustees on account balances, and legal claims against the U.S. government made it impracticable for the auditors to extend auditing procedures to determine the fairness of trust fund balances.

KPMG identified material weaknesses related to reliance by OST on processing of trust transactions at the BIA and unresolved financial reporting issues from current and prior periods. KPMG also identified a reportable condition pertaining to internal controls over information technology systems.



Bureau of Land Management



Photo Courtesy BLM

Storage reservoir for water used in production of coalbed methane, a natural gas

BLM's Process to Approve Gas Drilling Permits Compromised

Large reserves of natural gas on federal lands in the West, particularly in the Powder River Basin in Wyoming and Montana, are being brought on line to increase energy production. Much of the Basin's reserve is coalbed methane, a natural gas found inside and around coal seams. Water is pumped out of the coal seams and brought to the surface, which releases the gas, allowing it to be captured in wells. BLM leases federal lands for the exploration and development of gas and approves applications for permits to drill (APDs).

Our review of BLM's efficiency in approving APDs revealed a process severely compromised by two major impediments: (1) outdated land-use plans that failed to anticipate the degree of coalbed methane development and (2) a lack of management oversight over the process. The result was a bottlenecked process, backlogged APDs, public dissatisfaction, litigation, delays in natural gas production, and holdups in the payment of royalties to federal and state governments.

We made eight recommendations to streamline the approval process and assist BLM in removing impediments to processing APDs in an efficient and environmentally responsible manner. BLM concurred with our recommendations.

[Read full report](#)

Former BLM Program Analyst Sentenced in Embezzlement Case

Georgette Aguilar-Dixon, a former Fire Management Program Analyst in BLM's Carson City, Nevada, office was indicted by a Federal Grand Jury in Reno, Nevada, on a charge of theft of government property. An investigation revealed that Aguilar-Dixon made excessive charges to unknown and unverifiable vendors on her government credit card.

She was sentenced to home confinement with electronic monitoring for a period of 6 months, 3 years of probation, and ordered to pay restitution to BLM in the amount of \$58,122. Aguilar-Dixon was also ordered to pay half of the cost of the electronic monitoring services and to pay a criminal monetary penalty of \$100. Aguilar-Dixon resigned from her BLM position in March 2003.





Bureau of Reclamation

BOR Faces Challenges to Facilitate Water Transfers in Parts of the West



In some areas of the West, existing supplies of water are or will be inadequate to meet demand. Explosive population growth and unpredictable and prolonged drought pose the potential for major conflicts as farmers, urban areas, and environmental uses compete for the same water supplies.

With nearly every major river system in the West already heavily developed and the cost of new storage increasingly prohibitive, water transfers – or the conversion of water from one use to another – offer the best opportunities for reallocating limited supplies among existing uses and preventing such conflicts.

Recommendations to BOR

Based on prior reports, the following recommendations were made to BOR:

- ◆ Establish a database of projects experiencing or expected to experience water transfers.
- ◆ Estimate municipal and industrial demand in major urban markets near BOR water projects.
- ◆ Periodically review projects experiencing water transfers to verify water use.
- ◆ Report the lack of process for water transfers as a material weakness until a process is implemented.

BOR will be a key player in these transfers. Its projects in 17 western states supply about 35 percent of all water delivered in the West. Much of the water is for agriculture, which is heavily subsidized by the government. Transfers from agriculture use to urban, or municipal and industrial (M&I), use, in effect, reallocate supplies from a subsidized framework to a market-driven one. BOR is expected to recover appropriate costs from M&I water users.

Despite two prior OIG reports on M&I cost recovery, we found that BOR has yet to establish the process necessary to effectively manage water transfers, in spite of its assurances to the contrary.

We made four recommendations to BOR to develop such a process, but BOR disagreed with our report's conclusion and recommendations. We have referred the report to DOI for resolution.

[Read full report](#)



National Park Service

Information Technology System Vulnerable Despite Improvements

NPS has made some improvements recently, but it still lacks a foundation for security.

To support its mission, NPS implemented local area networks in most of its approximate 400 offices, program centers, regions and support offices, and park units throughout the United States and the Insular Areas.

These local area networks connect to 13 regional networks and one NPS-wide network.

Despite reported improvements, such as establishing an agency Chief Information Officer and implementing an Information Technology (IT) asset management system, NPS still lacked the basic foundation for an effective IT security program necessary to ensure that issued IT security directives were consistently practiced.

NPS agreed with the report's 18 recommendations to improve its IT system security.



Areas of IT Security Inadequacy

The report identified multiple instances of inadequacy in the NPS security program.

- ◆ NPS had not adequately empowered personnel to fulfill their assigned IT responsibilities or evaluated personnel; separated IT duties; included IT security duties and responsibilities in position descriptions; mitigated risks of performing IT functions through appropriate assignment of position sensitivity levels and subsequent background clearances; and adequately trained IT personnel to fulfill their duties and responsibilities.
- ◆ IT system risks were not sufficiently managed by conducting asset valuations to properly categorize systems as mission critical, assessing risks, developing system security plans, and planning for corrective actions.
- ◆ NPS had not effectively managed technical and physical access controls to safeguard personnel and IT resources.
- ◆ Changes to operating systems and applications should be authorized, tested, and approved.
- ◆ NPS has not ensured that IT services could be continued in the event of a system failure or disaster.
- ◆ IT security controls must be implemented throughout NPS, including incident response capability and a standardized network security infrastructure.

St. Croix National Park Needs to Improve Concession Management

St. Croix National Park officials did not maintain complete and accurate records to make sure concessionaires complied with financial and performance requirements and failed to deposit franchise fees on time.

Supporting documentation was unavailable for 25 of 61 franchise fee payments made by concessionaires in fiscal year 2001, and for 22 of 72 payments made by concessionaires in fiscal year 2002. In addition, we found that some of the files did not contain required documentation on insurance, certifications of vessel inspections, permits, or annual financial reports.



Photo Courtesy NPS

St. Croix National Park

NPS guidelines require that concessionaires pay a franchise fee of 2 percent of their gross receipts within 15 days after the end of each month. Although the concessionaires paid the fees punctually, the park officials held the franchise fees an average of 63 days before depositing them in the Federal Reserve. In addition, adequate internal controls were not implemented because fee-collection guidelines were not followed. We made four recommendations that the Park officials implemented.

[Read full report](#)

Contractor Pleads Guilty to Bribing NPS Contracting Official

Angela Sanchez, a marketing project manager for Southwest Modular Concepts (SMC) of El Paso, Texas, pleaded guilty to one count of conspiracy and bribery of a public official in U.S. District Court for the Western District of Texas. Harmon Lorenzo Maddox, the owner of SMC, pleaded guilty to one count of conspiracy and bribery of a public official. Sentencing is pending.

The guilty pleas stem from a bribe offered for a NPS contract to replace theater seats at the Chamizal National Memorial in El Paso. Sanchez offered a \$4,000 bribe which was paid by Maddox to a NPS contracting official in exchange for the NPS contract valued at approximately \$131,330.

Guilty Pleas in Spinoff Cases

New information led to charges against two Department of Defense contracting officers.

Jason Brinning, contracting agent, U.S. Air Force
Pleaded guilty for accepting kickbacks from a prime contractor. Sentenced to 3 years probation, ordered to pay \$8,500 in restitution and \$100 special assessment.

David Ahumada, contracting agent, U.S. Army
Pleaded guilty to bribery in regard to soliciting kickbacks from a prime contractor. Sentencing is pending.

These pleas were the result of a joint effort between our office and the FBI.

Office of Insular Affairs

Group Indicted on Federal Corruption Charges in the Virgin Islands

Ashley Andrews, a principal of Global Resources Management (GRM); Ohanio Harris, former special assistant to the Virgin Islands governor; Alicia Hansen, former Virgin Islands senator; her husband, Esdel Hansen, former director of utilities for GRM; and Campbell Malone, a certified public accountant who provided professional services to GRM, were indicted on 16 counts of violating federal and territorial statutes, including conspiracy to violate federal law, wire fraud, program fraud, bribery, fraudulent claims upon the Virgin Islands government, and violation of territorial conflict-of-interest statutes.

The indictment stated that the public sewer system on St. Croix was in a state of disrepair, posing severe environmental hazards to the residents and visitors of St. Croix. The public sewer system regularly discharged approximately 1.7 million gallons of raw sewage into the sea and overflowed into the streets of St. Croix. The sewage contained large amounts of pathogenic micro-organisms that are extremely harmful to humans.

Allegedly, the above-named defendants conspired with the objective of corruptly obtaining money for GRM. In order to achieve that objective, the defendants allegedly performed various tasks on an as-needed basis. According to the indictment, the defendants participated in a scheme that involved securing a no-bid contract for sewer repair work and generating a fraudulent claim for expenses incurred in preparing the contract to repair the St. Croix sewer system.

The DOI, through its Office of Insular Affairs (OIA), has provided the U.S. Virgin Islands Government approximately \$10 million in federal grants in the past 5 years for the design, construction, and maintenance of wastewater and pollution control programs on the U.S. Virgin Islands.





U.S. Fish and Wildlife Service

Former FWS Administrative Officer Sentenced in Fraud Case

Investigation revealed the administrator had falsely filed for \$70,000 in overtime pay.

Samuel Lovato, a former administrative officer with FWS was sentenced in U.S. District Court, Santa Fe, New Mexico, to 6 months of home confinement with electronic monitoring, 5 years of probation, and ordered to pay nearly \$64,000 in restitution. He was convicted on charges that he submitted false claims totaling more than \$70,000 to the FWS.

As reported in our October 2003 Semiannual Report, Lovato, who was employed at the Ecological Services Field Office in Albuquerque, New Mexico, pleaded guilty to the charges that he submitted false claims to the FWS. The plea was a result of an investigation that disclosed that Lovato submitted claims requesting payment for overtime hours that he never worked. Specifically, we found that on 71 separate occasions between January 1998 and June 2001, Lovato falsely claimed to have worked overtime – for a total of 2,144 hours. As a result of these claims, Lovato was paid more than \$54,000.

Our investigation found that Lovato was responsible for preparing the time and attendance reports for all employees at the New Mexico Ecological Services Field Office, including himself, and therefore was able to add overtime hours to his own report. We also found that he obtained the computer password of the supervisor who approved the reports, and thus was able to approve his own falsified claims.

In addition, the investigation disclosed that Lovato submitted false reimbursement vouchers totaling nearly \$16,000 to an FWS petty cash fund that he administered. These vouchers were supported by invoices that he had fabricated, or by invoices that he had already submitted for reimbursement.



Shortly after the initiation of the investigation, FWS instituted procedures to prevent this type of fraud from recurring, including establishing protocols to better safeguard computer passwords and the payroll system. In addition, many petty cash funds were eliminated or reduced and alternate methods of payment for small purchases and miscellaneous expenses were implemented.

Lovato resigned from his FWS position after the investigation was initiated.

FWS Employee Sentenced for Embezzling More Than \$600,000

U.S. District Court of Southern District of Mississippi sentenced Debra Strickland, FWS administrative officer, to 33 months of imprisonment, for embezzling nearly \$638,000 in federal funds from the Lower Mississippi River Conservation Committee. In addition, Strickland will be required to pay restitution for the full amount of the embezzled funds and serve 5 years of supervised release after her incarceration.

Strickland, who was allowed to open bank accounts for the Lower Mississippi River Conservation Committee, was the only signatory and was not accountable to anyone for these funds. The investigation revealed that Strickland was previously suspended for violations regarding the use of her government credit card, but was still allowed to continue her role as the Committee's treasurer. The project coordinator never reviewed the bank statements or analyzed the Committee's expenditures. As a result, Strickland was able to continuously embezzle funds from 1998 to 2003 without being detected, including more than \$234,000 in one year alone.



The Lower Mississippi River Conservation Committee

is a cooperative, nonprofit organization of federal and state agencies formed to promote wise use of the natural resources of the lower Mississippi River through planning, management, information sharing, public education advocacy, and research. The majority of the funding for the Committee was derived from a \$733,000 FWS grant.

In its Southeast region, FWS has more than \$12 million in similar cooperative agreements that may be exposed and at risk of similar fraudulent activity. Lack of management oversight and internal control weaknesses contributed to the embezzlement of the FWS funds. Accordingly, our office issued a management advisory to assist the FWS in preventing and detecting future fraud of this nature and to enhance security of federal funds. Our investigation also prompted FWS to take administrative action against the management responsible for the oversight of Strickland and the Committee's financial operations.

Audits of State Grants Find Potential Reductions of \$3.2 Million

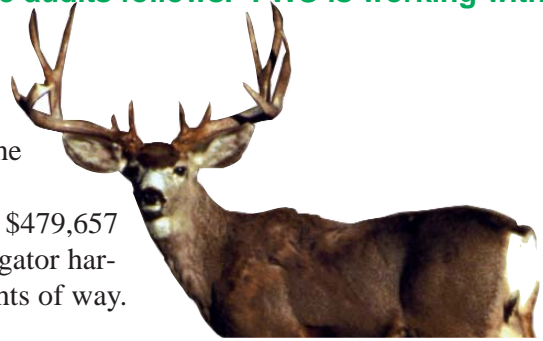
Audits of grants that the FWS awarded to states for sport fish and wildlife restoration projects revealed a potential savings of more than \$3 million. The grants finance up to 75 percent of state-sponsored projects, such as developing sites for boating access and acquiring and managing natural habitats. States cover the full cost of an approved grant project and then apply to FWS for reimbursement.

During audits of grants in six states and an Insular Area government, we questioned the eligibility for reimbursements of \$1,648,980 and identified income of \$1,552,802 from grant-supported activities. The income could be used to defray program costs.

A breakdown of the significant issues disclosed in the audits follows. FWS is working with the states to resolve these matters.

- ♦ The state of **Louisiana** could not support \$97,064 of in-kind contributions, charged \$52,540 for purchases not related to the program, and claimed \$17,859 for a project that was not completed. Also, the state did not report program income of \$479,657 for revenues earned from the sale of timber, land rentals, alligator harvesting, oil and gas leasing, seismic testing, and granting rights of way.

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report



- ♦ The state of **Indiana** claimed \$2,230 for a project not covered by the grant and did not report program income of \$70,042. The state also operated a correctional facility on land purchased with grant funds, which was inconsistent with the purpose for which the land was originally acquired.

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- ♦ The state of **Nebraska** could not support in-kind contributions of \$11,138 and an expenditure of \$1,612. In addition, the state did not report program income of \$346,872 and did not account for and report as program income the value of work provided by lessees in lieu of rental payments.

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- ♦ The state of **Washington** omitted \$36,019 in program income from one wildlife grant and failed to report program income on six interim Financial Status Reports for another wildlife grant, claimed costs as in-kind contributions for the aquatic education program based on unsupported estimates of volunteer hours, did not report regional wildlife managers' salaries and benefits according to projects actually worked on, and both understated and overstated its applicable direct and overhead costs on its claims for reimbursement.

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- ♦ The state of **Tennessee** claimed \$350,815 for costs incurred outside of project periods and could not support costs of \$165,141. In addition, the state overstated the number of hunting and fishing license holders. FWS uses the number of license holders to determine annual grant funding allocations to all states.

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report

- ♦ The state of **Florida** claimed ineligible campground construction costs of \$504,582, charged costs of \$179,574 to the wrong project, incurred costs of \$156,981 outside of a grant's period of performance, claimed costs of \$32,789 that were not incurred, and sought reimbursement for costs of \$21,585 for awards to volunteers who were ineligible under state law. In addition, we found that the state did not report program income of \$620,212, and used about a third of a 66,000-acre parcel purchased for a wildlife management area for public recreation.

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report

- ♦ The government of **Guam** overcharged for indirect costs by \$15,659, obtained reimbursements of \$33,703 in excess of actual costs incurred, and charged \$5,708 for ineligible procurements.

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report

Summary of Audit and Related Activities From October 1, 2003, Through March 31, 2004

	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	Contract and Grant Audits	Single Audits	TOTAL
REPORTS ISSUED TO:				
<i>Department/Office of the Secretary</i>	11	0	2	13
<i>Fish and Wildlife and Parks</i>	15	0	17	32
<i>Indian Affairs</i>	6	0	165	171
<i>Insular Affairs</i>	1	0	4	5
<i>Land and Minerals Management</i>	7	0	7	14
<i>Water and Science</i>	5	0	10	15
<i>Other Federal Agencies</i>	2	0	0	2
TOTAL REPORTS ISSUED	47	0	205	252

Reports Issued or Processed During the 6-Month Period Ended March 31, 2004

This listing includes all internal reports (internal audits, advisory reports, assessments, and evaluations), contract and grant audits, and single audit reports issued during the 6-month period ended March 31, 2004. 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 Indian Affairs

W-FL-BIA-0047-2002	School Construction Program, Bureau of Indian Affairs (02/24/2004) *\$4,200,000
E-IN-BIA-0069-2003	Independent Auditors' Report on the Bureau of Indian Affairs' Financial Statements for Fiscal Years 2003 and 2002 (02/25/2004)
C-IN-BIA-0014-2004	Improvements Needed in the Bureau of Indian Affairs Process for Conducting Background Investigations of Indian Education Employees (03/05/2004)
C-IN-BIA-0007-2003	Bureau of Indian Affairs, Office of Indian Education Programs, Central Office Management of Administrative Funds (03/30/2004)

Bureau of Land Management

C-IN-BLM-0076-2003	Independent Auditors' Report on the Bureau of Land Management's Financial Statements for Fiscal Years 2003 and 2002 (12/10/2003)
C-IN-BLM-0021-2004	Management Issues Identified During the Audit of the Bureau of Land Management's Fiscal Year 2003 Financial Statements (12/30/2003)
W-IN-BLM-0009-2003	Audit of Oil and Gas Permitting Process, Bureau of Land Management (02/13/2004) ****\$52,000,000

Bureau of Reclamation

W-FL-BOR-0121-2002	Municipal and Industrial Water Transfers, Bureau of Reclamation (11/26/2003)
C-IN-BOR-0077-2003	Independent Auditors' Report on the Bureau of Reclamation's Financial Statements for Fiscal Years 2003 and 2002 (12/08/2003)
C-IN-BOR-0022-2004	Management Issues Identified During the Audit of the Bureau of Reclamation's Fiscal Year 2003 Financial Statements (12/19/2003)

Departmental Offices

E-IN-DMO-0068-2003	Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2003 and 2002 (12/19/2003)
E-IN-DMO-0034-2004	Management Issues Identified During the Audit of the Departmental Offices' Fiscal Year 2003 Financial Statements (01/21/2004)

Minerals Management Service

E-IN-MMS-0066-2003	Independent Auditors' Report on the Minerals Management Service's Financial Statements for Fiscal Years 2003 and 2002 (12/09/2003)
E-IN-MMS-0036-2004	Management Issues Identified During the Audit of the Minerals Management Service's Fiscal Year 2003 Financial Statements (01/07/2004)

Multi-Office Audit

E-IN-MOA-0002-2004-M	District of Columbia Water and Sewer Authority Payments for July 1, 2003, Through September 30, 2003 (11/06/2003)
X-IN-MOA-0080-2003	Independent Auditors' Report on the U.S. Department of the Interior's Fiscal Year 2003 Annual Report on Performance and Accountability (11/28/2003)
X-IN-MOA-0042-2004	Agreed-Upon Procedures for Intragovernmental Activity and Balances for Fiscal Year 2003 (02/03/2004)
C-IN-MOA-0042-2003	Fleet Management Operations U.S. Department of the Interior (02/09/2004) *\$34,019,271
X-IN-MOA-0081-2003	Agreed-Upon Procedures for FACTS I Data Verification for Fiscal Year 2003 (02/10/2004)
X-IN-MOA-0043-2003	Management Issues Identified During the Audit of the Department of the Interior's Fiscal Year 2003 Financial Statements (02/12/2004)
E-IN-MOA-0038-2004	District of Columbia Water and Sewer Authority Payments for October 1, 2003, Through December 31, 2003 (02/13/2004)
E-IN-MOA-0097-2003-D	“Joint Ventures: Partners in Stewardship” Conference Held in Los Angeles, California, From November 17 to November 20, 2003 (03/18/2004)

Multi-Office Audit

S-IN-MOA-0088-2002 Improvements Needed in Developing and Reporting on GPRA Performance Indicators, Department of the Interior (03/31/2004)

National Park Service

E-IN-NPS-0067-2003 Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2003 and 2002 (12/22/2003)

V-IN-NPS-0004-2003-A Concession Management and Fee Collection Operations, St. Croix National Park, National Park Service (12/30/2003) *****\$901

E-IN-NPS-0037-2004 Management Issues Identified During the Audit of the National Park Service's Fiscal Year 2003 Financial Statements (01/07/2004)

E-EV-NPS-0053-2004 Review of the National Park Service Implementation of the General Accounting Office Recommendations to Improve Travel Cost Management (03/18/2004)

A-IN-NPS-0074-2003 Improvements Needed in Managing Information Technology System Security, National Park Service (03/29/2004)

Office of Surface Mining Reclamation and Enforcement

C-IN-OSM-0079-2003 Independent Auditors' Report on the Office of Surface Mining Reclamation and Enforcement's Financial Statements for Fiscal Years 2003 and 2002 (12/09/2003)

C-IN-OSM-0024-2004 Management Issues Identified During the Audit of the Office of Surface Mining Reclamation and Enforcement's Fiscal Year 2003 Financial Statements (12/30/2003)

Office of the Special Trustee for American Indians

Q-IN-OST-0075-2003 Independent Auditors' Report on the Tribal and Other Trust Funds and Individual Indian Monies Trust Funds Financial Statements for Fiscal Years 2003 and 2002 Managed by the Office of the Special Trustee for American Indians (12/09/2003)

Q-IN-OST-0025-2004 Management Issues Identified During the Audit of the Office of the Special Trustee for American Indians' Fiscal Year 2003 Financial Statements (12/22/2003)

U.S. Fish and Wildlife Service

- E-EV-FWS-0116-2003** Briefing on U.S. Fish and Wildlife Service Cost Allocation Methodology (12/10/2003)
- C-IN-FWS-0078-2003** Independent Auditors' Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2003 and 2002 (12/22/2003)
- C-IN-FWS-0023-2004** Management Issues Identified During the Audit of the U.S. Fish and Wildlife Service's Fiscal Year 2003 Financial Statements (12/23/2003)

U.S. Geological Survey

- E-IN-GSV-0070-2003** Independent Auditors' Report on the U.S. Geological Survey's Balance Sheet for Fiscal Year 2003 (12/09/2003)
- E-IN-GSV-0035-2004** Management Issues Identified During the Audit of the U.S. Geological Survey's Fiscal Year 2003 Balance Sheet (01/07/2004)

U.S. Virgin Islands

- V-IN-VIS-0041-2004** Verification of Watch Quota and Jewelry Quota Data for Calendar Year 2003 Submitted by Firms Located in the U.S. Virgin Islands (03/10/2004)

CONTRACT AND GRANT AUDITS

U.S. Fish and Wildlife Service

- R-GR-FWS-0021-2003** Costs Claimed by the State of Indiana, Department of Natural Resources, Under Federal Assistance Grants From the U.S. Fish and Wildlife Service From July 1, 2000, Through June 30, 2002 (12/22/2003) **\$2,230
- R-GR-FWS-0023-2003** Costs Claimed by the State of Louisiana, Department of Wildlife and Fisheries, Under Federal Assistance Grants From the U.S. Fish and Wildlife Service From July 1, 2000, Through June 30, 2002 (12/22/2003) **\$167,463
- R-GR-FWS-0027-2003** Costs Claimed by the Tennessee Wildlife Resources Agency, Under Federal Assistance Grants From the U.S. Fish and Wildlife Service From July 1, 2000, to June 30, 2002 (01/08/2004) **\$515,956

U.S. Fish and Wildlife Service

R-GR-FWS-0024-2003	Costs Incurred by the State of Nebraska Game and Parks Commission, Under Federal Assistance Grants From the U.S. Fish and Wildlife Service From July 1, 2000, Through June 30, 2002 (01/09/2004) **\$11,138
R-GR-FWS-0020-2003	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Florida Fish and Wildlife Conservation Commission From July 1, 2000, Through June 30, 2002 (02/25/2004) **\$895,511
R-GR-FWS-0029-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the Government of Guam, Department of Agriculture, Division of Aquatic and Wildlife Resources From October 1, 1999, to September 30, 2000 (03/04/2004) **\$55,070
R-GR-FWS-0029-2003	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Washington, Department of Fish and Wildlife From July 1, 2000, Through June 30, 2002 (03/04/2004)

Federal Communications Commission

R-GR-FCC-0006-2003	Final Report on Audit of the E-Rate Program at Santa Fe Indian School, Incorporated (11/03/2003)
R-GR-FCC-0005-2003	Final Report on Audit of the E-Rate Program at Navajo Preparatory School, Incorporated (01/07/2004)

SINGLE AUDITS**Bureau of Indian Affairs**

2004-A-003	Thlopthlocco Tribal Town, Fiscal Year Ended September 30, 1999 (10/31/2003) **\$200,070
2004-A-004	Northway Village Council, Fiscal Year Ended December 31, 2000 (10/31/2003) **\$11,389
2004-A-005	Three Affiliated Tribes, Fiscal Year Ended September 30, 2001 (10/31/2003)

Bureau of Indian Affairs

R-SA-BIA-0312-2001	Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 2001 (10/31/2003) **\$40
R-SA-BIA-0411-2001	Santa Ysabel Band of Diegueno Indians, Fiscal Year Ended December 31, 2001 (10/31/2003)
R-SA-BIA-0592-2001	Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 2001 (10/31/2003)
R-SA-BIA-0666-1997	Little River Band of Ottawa Indians, Fiscal Year Ended December 31, 1997 (10/31/2003)
R-SA-BIA-0517-2000	Wounded Knee District School, Fiscal Year Ended June 30, 2000 (11/03/2003)
R-SA-BIA-0480-2002	Little Singer Community School Board, Incorporated and Little Singer Junior High School, Fiscal Year Ended June 30, 2002 (11/03/2003)
R-SA-BIA-0293-2002	Northern Cheyenne Tribal School, Fiscal Year Ended June 30, 2002 (11/03/2003) **\$18,410
R-SA-BIA-0660-2002	American Indian Graduate Center, Incorporated, Fiscal Year Ended June 30, 2002 (11/03/2003)
R-SA-BIA-0569-2002	Chief Leschi Schools, Incorporated, Fiscal Year Ended June 30, 2002 (11/03/2003)
R-SA-BIA-0547-2002	Sicangu Oyate Ho, Incorporated, Fiscal Year Ended June 30, 2002 (11/03/2003)
R-SA-BIA-0636-2002	Mentasta Traditional Council, Fiscal Year Ended September 30, 2002 (11/03/2003)
R-SA-BIA-0142-2002	Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 2002 (11/03/2003)
R-SA-BIA-0310-2002	Orutsararmuit Native Council, Fiscal Year Ended December 31, 2002 (11/03/2003)
R-SA-BIA-0306-2002	Ojibwa Indian School, Fiscal Year Ended June 30, 2002 (11/03/2003) **\$7,000
R-SA-BIA-0024-2002	Standing Rock Community Grant School, Fiscal Year Ended June 30, 2002 (11/03/2003)

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R-SA-BIA-0673-2001	Middletown Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (11/05/2003)
B-SA-BIA-0087-2004	Oglala Sioux Tribe, Year Ended December 31, 2000 (11/21/2003) **\$8,008,843
B-SA-BIA-0062-2004	Omaha Tribe of Nebraska, Fiscal Year Ended September 30, 1998 (11/25/2003) **\$1,205,402
B-SA-BIA-0065-2004	Ch'ooshgai Community School, Fiscal Year Ended June 30, 2001 (11/26/2003)
B-SA-BIA-0064-2004	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2002 (11/26/2003)
B-SA-BIA-0040-2004	Pechanga Band of Luiseno Mission Indians of the Pechanga Indian Reservation, Fiscal Year Ended September 30, 2002 (11/26/2003)
B-SA-BIA-0025-2004	Enterprise Rancheria of Maidu Indians of California, Fiscal Year Ended December 31, 2002 (11/26/2003)
B-SA-BIA-0061-2004	Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 2002 (11/26/2003)
B-SA-BIA-0075-2004	College of the Menominee Nation, Fiscal Year Ended June 30, 2002 (11/26/2003)
B-SA-BIA-0006-2004	Lower Sioux Indian Community, Fiscal Year Ended September 30, 2002 (11/26/2003)
B-SA-BIA-0014-2004	Southern Ute Indian Tribe, Fiscal Year Ended September 30, 2002 (11/26/2003)
B-SA-BIA-0047-2004	Redding Rancheria, Fiscal Year Ended December 31, 2002 (11/26/2003)
B-SA-BIA-0058-2004	Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, Fiscal Year Ended December 31, 2001 (11/26/2003)
B-SA-BIA-0053-2004	Turtle Mountain Band of Chippewa Indians, Fiscal Year Ended September 30, 2002 (11/26/2003) **\$213,659
B-SA-BIA-0016-2004	Huron Potawatomi, Incorporated, Fiscal Year Ended December 31, 2002 (11/28/2003)
B-SA-BIA-0041-2004	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 2002 (12/01/2003)

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B-SA-BIA-0032-2004	Yavapai-Apache Nation, Fiscal Year Ended December 31, 2002 (12/01/2003)
B-SA-BIA-0039-2004	Nazlini Community School, Incorporated and Nazlini Community Junior High School, Fiscal Year Ended June 30, 2002 (12/04/2003)
B-SA-BIA-0082-2004	Bay Mills Indian Community, Fiscal Year Ended December 31, 2002 (12/04/2003)
B-SA-BIA-0037-2004	Twenty-Nine Palms Band of Mission Indians, Fiscal Year Ended December 31, 2002 (12/04/2003)
B-SA-BIA-0009-2004	Oglala Sioux Tribal Department of Public Safety, Fiscal Year Ended September 30, 2001 (12/09/2003) **\$5,490
B-SA-BIA-0036-2004	Red Cliff Band of Lake Superior Chippewa, Fiscal Year Ended September 30, 2002 (12/09/2003) **\$4,010
B-SA-BIA-0048-2004	Poarch Band of Creek Indians, Fiscal Year Ended December 31, 2002 (12/10/2003)
B-SA-BIA-0056-2004	Little Wound School Board, Incorporated, Fiscal Year Ended June 30, 2002 (12/17/2003)
B-SA-BIA-0020-2004	Native Village of Unalakleet, Fiscal Year Ended September 30, 2002 (12/17/2003)
B-SA-BIA-0045-2004	Rosebud Sioux Tribe, Fiscal Year Ended September 30, 2001 (12/17/2003)
B-SA-BIA-0008-2004	Saint Regis Mohawk Tribe, Fiscal Year Ended December 31, 2001 (12/19/2003)
B-SA-BIA-0096-2004	Kaibab Band of Paiute Indians, Fiscal Year Ended December 31, 2002 (12/19/2003)
B-SA-BIA-0110-2004	Kaw Nation of Oklahoma, Fiscal Year Ended December 31, 2002 (12/19/2003)
B-SA-BIA-0002-2004	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 2002 (12/19/2003)
B-SA-BIA-0033-2004	Gila River Indian Community, Fiscal Year Ended September 30, 2002 (12/19/2003)
B-SA-BIA-0095-2004	Augustine Band of Cahuilla Mission Indians, Fiscal Year Ended December 31, 2002 (12/19/2003)

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B-SA-BIA-0063-2004	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 2001 (12/19/2003)
B-SA-BIA-0022-2004	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 2002 (12/19/2003)
B-SA-BIA-0007-2004	Lytton Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (12/19/2003)
B-SA-BIA-0057-2004	Oglala Lakota College, Fiscal Year Ended September 30, 2002 (12/19/2003) **\$3,199
B-SA-BIA-0038-2004	Cuyapaipe Band of Mission Indians, Fiscal Year Ended December 31, 2002 (12/19/2003)
B-SA-BIA-0043-2004	Ch'ooshgai Community School, Fiscal Year Ended June 30, 2002 (12/19/2003)
B-SA-BIA-0015-2004	Cher-Ae Heights Indian Community of Trinidad Rancheria, Fiscal Year Ended December 31, 2002 (12/19/2003)
B-SA-BIA-0077-2004	North Fork Mono Rancheria, Fiscal Year Ended September 30, 2002 (12/19/2003)
B-SA-BIA-0111-2004	Sac and Fox Nation, Fiscal Year Ended September 30, 2002 (12/20/2003)
B-SA-BIA-0035-2004	Oglala Sioux Tribal Department of Public Safety, Fiscal Year Ended September 30, 2002 (12/22/2003)
B-SA-BIA-0059-2004	Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 2001 (12/30/2003)
B-SA-BIA-0021-2004	St. Michaels Association for Special Education, Incorporated, Fiscal Year Ended September 30, 2002 (12/30/2003)
B-SA-BIA-0010-2004	San Carlos Apache Tribe, Fiscal Year Ended September 30, 2002 (12/31/2003)
B-SA-BIA-0072-2004	Tonto-Apache Tribe, Fiscal Year Ended December 31, 1999 (12/31/2003)
B-SA-BIA-0011-2004	Las Vegas Paiute Tribe, Fiscal Year Ended December 31, 2002 (12/31/2003)
B-SA-BIA-0001-2004	National Iron Workers Training Program for American Indians, Incorporated, Fiscal Year Ended September 30, 2002 (12/31/2003) **\$33,276

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B-SA-BIA-0078-2004	Jamestown S'Klallam Indian Tribe, Fiscal Year Ended September 30, 2002 (12/31/2003)
B-SA-BIA-0004-2004	Puyallup Tribe of Indians, Fiscal Year Ended September 30, 1999 (01/05/2004)
B-SA-BIA-0094-2004	Chippewa Cree Tribe, Fiscal Year Ended September 30, 2002 (01/05/2004) **\$25,904
B-SA-BIA-0023-2004	Tohono O'odham Nation, Fiscal Year Ended September 30, 2002 (01/05/2004)
B-SA-BIA-0097-2004	Resighini Rancheria, Fiscal Year Ended December 31, 2002 (01/05/2004)
B-SA-BIA-0108-2004	Kin Dah Lichi'i Olta', Fiscal Year Ended June 30, 2001 (01/05/2004) **\$190,836
B-SA-BIA-0042-2004	Jicarilla Apache Nation, Fiscal Year Ended December 31, 2002 (01/05/2004) **\$996,240
B-SA-BIA-0109-2004	Pueblo of Tesuque, Fiscal Year Ended December 31, 2002 (01/05/2004)
B-SA-BIA-0117-2004	Makah Tribal Council, Fiscal Year Ended December 31, 2002 (01/07/2004)
B-SA-BIA-0118-2004	Developing Innovations in Navajo Education, Incorporated, Fiscal Year Ended December 31, 2002 (01/07/2004)
B-SA-BIA-0129-2004	Pit River Tribe, Fiscal Year Ended December 31, 2002 (01/07/2004)
B-SA-BIA-0127-2004	Big Pine Paiute Tribe of the Owens Valley, Fiscal Year Ended December 31, 2002 (01/07/2004)
B-SA-BIA-0131-2004	Tonto-Apache Tribe, Fiscal Year Ended December 31, 2000 (01/09/2004)
B-SA-BIA-0067-2004	Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 2000 (01/09/2004)
B-SA-BIA-0073-2004	Wingate Board of Education, Inc., Fiscal Year Ended June 30, 2002 (01/09/2004) **\$369,235
B-SA-BIA-0114-2004	Yurok Tribe, Fiscal Year Ended September 30, 2002 (01/09/2004) **\$906,673
B-SA-BIA-0084-2004	Stockbridge-Munsee Community, Fiscal Year Ended September 30, 2002 (01/12/2004)

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B-SA-BIA-0104-2004	Pueblo de San Ildefonso, Fiscal Year Ended December 31, 2002 (01/12/2004)
B-SA-BIA-0018-2004	Mooretown Rancheria, Fiscal Year Ended December 31, 2002 (01/13/2004)
B-SA-BIA-0092-2004	Rough Rock School Board, Incorporated, Fiscal Year Ended June 30, 2001 (01/16/2004)
B-SA-BIA-0085-2004	Fort McDowell Yavapai Nation, Fiscal Year Ended September 30, 2002 (01/20/2004)
B-SA-BIA-0086-2004	Fond du Lac Reservation, Fiscal Year Ended September 30, 2002 (01/20/2004)
B-SA-BIA-0003-2004	Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 2002 (01/20/2004)
B-SA-BIA-0139-2004	Crow Tribe of Indians, Fiscal Year Ended September 30, 2002 (01/22/2004)
B-SA-BIA-0159-2004	Confederated Tribes of the Chehalis Reservation, Year Ended December 31, 2001 (01/20/2004)
B-SA-BIA-0167-2004	Confederated Tribes of the Grand Ronde Community of Oregon, Year Ended December 31, 2002 (01/22/2004)
B-SA-BIA-0169-2004	Aroostook Band of Micmacs, Year Ended December 31, 2002 (01/22/2004)
B-SA-BIA-0013-2004	Fort Belknap Indian Community, Fiscal Year Ended September 30, 2002 (01/22/2004)
B-SA-BIA-0130-2004	Central Council Tlingit & Haida Indian Tribes of Alaska, Fiscal Year Ended December 31, 2002 (01/23/2004)
B-SA-BIA-0134-2004	Native Village of Unalakleet, Fiscal Year Ended September 30, 2001 (01/23/2004)
B-SA-BIA-0123-2004	Agua Caliente Band of Cahuilla Indians, Special Revenue, Fiscal Year Ended September 30, 2002 (01/23/2004) **\$140,116
B-SA-BIA-0160-2004	Northwest Indian College, Year Ended June 30, 2002 (01/23/2004)
B-SA-BIA-0116-2004	San Juan Pueblo, Fiscal Year Ended December 31, 2002 (01/23/2004)
B-SA-BIA-0066-2004	Hoopa Valley Tribe, Fiscal Year Ended September 30, 2002 (01/23/2004)

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B-SA-BIA-0112-2004	Burns-Paiute Tribe, Fiscal Year Ended December 31, 2002 (01/23/2004)
B-SA-BIA-0105-2004	Tunica-Biloxi Tribe, Fiscal Year Ended December 31, 2002 (01/23/2004)
B-SA-BIA-0164-2004	Ottawa Tribe of Oklahoma, Fiscal Year Ended September 30, 2002 (01/23/2004) **\$293,776
B-SA-BIA-0125-2004	Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 2002 (01/23/2004)
B-SA-BIA-0069-2004	Big Pine Paiute Tribe of the Owens Valley, Fiscal Year Ended December 31, 2000 (01/26/2004)
B-SA-BIA-0060-2004	Rock Creek Grant School, Fiscal Year Ended June 30, 2002 (03/04/2004) **\$43,395
B-SA-BIA-0122-2004	Chickaloon Village Traditional Council, Fiscal Year Ended September 30, 2002 (03/04/2004)
B-SA-BIA-0154-2004	Swinomish Indian Tribal Community, Year Ended December 31, 2002 (03/04/2004)
B-SA-BIA-0120-2004	Lummi Indian Business Council, Fiscal Year Ended December 31, 2002 (03/04/2004)
B-SA-BIA-0150-2004	MNI Sose Intertribal Water Rights Coalition, Year Ended December 31, 2001 (03/04/2004)
B-SA-BIA-0157-2004	Cheyenne River Sioux Tribe, Fiscal Year Ended September 30, 2002 (03/04/2004)
B-SA-BIA-0136-2004	Joint Tribal Council of the Passamaquoddy Tribe, Fiscal Year Ended September 30, 2001 (03/04/2004)
B-SA-BIA-0146-2004	Pueblo of Zia, Year Ended December 31, 2002 (03/04/2004)
B-SA-BIA-0145-2004	Aleut Community of St. Paul, Fiscal Year Ended September 30, 2001 (03/05/2004)
B-SA-BIA-0163-2004	Native Village of Port Heiden, Fiscal Year Ended September 30, 2002 (03/05/2004) **\$38,000

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B-SA-BIA-0128-2004	Chenega IRA Council, Fiscal Year Ended December 31, 2002 (03/05/2004)
B-SA-BIA-0019-2004	Native Village of Gambell, Fiscal Year Ended December 31, 2002 (03/05/2004) **\$352,109
B-SA-BIA-0026-2004	Native Village of Afognak, Fiscal Year Ended December 31, 2002 (03/05/2004)
B-SA-BIA-0005-2004	Mille Lacs Band of Chippewa Indians, Fiscal Year Ended September 30, 2001 (03/05/2004)
B-SA-BIA-0012-2004	Leech Lake Band of Ojibwe, Fiscal Year Ended June 30, 2002 (03/05/2004) **\$9,999
B-SA-BIA-0124-2004	Pueblo of Acoma, Fiscal Year Ended December 31, 2002 (03/05/2004)
B-SA-BIA-0144-2004	Emmonak Tribal Council, Year Ended December 31, 2002 (03/05/2004) **\$27,783
B-SA-BIA-0107-2004	Havasupai Tribe, Fiscal Year Ended September 20, 2001 (03/05/2004) **\$7,935
B-SA-BIA-0161-2004	Quileute Tribe, Fiscal Year Ended September 30, 2002 (03/05/2004)
B-SA-BIA-0141-2004	Omaha Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (03/05/2004) **\$21,219
B-SA-BIA-0074-2004	Pilot Point Traditional Council, Fiscal Year Ended September 30, 2002 (03/05/2004)
B-SA-BIA-0113-2004	Big Sandy Rancheria, Fiscal Year Ended December 31, 2002 (03/05/2004) **\$1,560
B-SA-BIA-0140-2004	Big Pine Paiute Tribe of the Owens Valley, Year Ended December 31, 2001 (03/09/2004)
B-SA-BIA-0187-2004	Sicangu Owayawa Oti (Rosebud Dormitory) Year Ended June 30, 2003 (03/09/2004)
B-SA-BIA-0070-2004	Yerington Paiute Tribe, Fiscal Year Ended December 31, 2002 (03/09/2004)
B-SA-BIA-0091-2004	Pueblo of Isleta, Fiscal Year Ended December 31, 2001 (03/09/2004)

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Bureau of Indian Affairs

B-SA-BIA-0115-2004	Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 2002 (03/09/2004) **\$77,493
B-SA-BIA-0121-2004	Skokomish Indian Tribe, Fiscal Year Ended September 30, 2002 (03/09/2004)
B-SA-BIA-0126-2004	Knik Tribal Council, Fiscal Year Ended June 30, 2002 (03/09/2004)
B-SA-BIA-0132-2004	Nanwalek IRA Council, Fiscal Year Ended September 30, 2002 (03/09/2004)
B-SA-BIA-0137-2004	Fort Independence Indian Community of Paiute Indians of the Fort Independence Reservation, Fiscal Year Ended December 31, 2002 (03/09/2004)
B-SA-BIA-0148-2004	Dry Creek Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (03/09/2004)
B-SA-BIA-0166-2004	Tuolumne Band of Me-Wuk Indians, Year Ended December 31, 2002 (03/09/2004)
B-SA-BIA-0194-2004	Sauk-Suiattle Indian Tribe, Year Ended December 31, 2002 (03/09/2004)
B-SA-BIA-0196-2004	Community Council Grant Fund of the Prairie Island Indian Community, Year Ended December 31, 2001 (03/09/2004)
B-SA-BIA-0199-2004	Rocky Mountain College, Fiscal Year Ended June 30, 2003 (03/09/2004)
B-SA-BIA-0188-2004	Bridgeport Paiute Indian Colony, Year Ended December 31, 2001 (03/10/2004)
B-SA-BIA-0197-2004	Omaha Tribe of Nebraska, Fiscal Year Ended September 30, 2000 (03/10/2004) **\$15,297
B-SA-BIA-0201-2004	Omaha Tribe of Nebraska, Fiscal Year Ended September 30, 1999 (03/10/2004) **\$9,699
B-SA-BIA-0182-2004	Red Lake Band of Chippewa Indians, Year Ended December 31, 2002 (03/10/2004)
B-SA-BIA-0168-2004	The Klamath Tribes, Year Ended December 31, 2002 (03/12/2004)
B-SA-BIA-0024-2001	Confederated Tribes of the Colville Reservation, Fiscal Year Ended September 30, 2001 (03/12/2004)
B-SA-BIA-0147-2004	The Hopi Tribe, Year Ended December 31, 2001 (03/12/2004)

Bureau of Indian Affairs

B-SA-BIA-0180-2004	Reno-Sparks Indian Colony, Year Ended December 31, 2002 (03/12/2004)
B-SA-BIA-0185-2004	Oglala Sioux Tribal Department of Public Safety, Fiscal Year Ended September 30, 2000 (03/15/2004)
B-SA-BIA-0191-2004	Lac Courte Oreilles Ojibwa Community College, Fiscal Year Ended June 30, 2002 (03/15/2004)
B-SA-BIA-0202-2004	Quechan Indian Tribe, Year Ended December 31, 2001 (03/15/2004)
B-SA-BIA-0149-2004	Native Village of Barrow, Year Ended December 31, 2001 (03/24/2004)
B-SA-BIA-0155-2004	Circle Tribal Council, Fiscal Year Ended September 30, 2001 (03/24/2004)
B-SA-BIA-0184-2004	United Sioux Tribes of South Dakota Development Corporation, Fiscal Year Ended September 30, 2002 (03/24/2004)
B-SA-BIA-0135-2004	Pleasant Point Passamaquoddy Tribe, Fiscal Year Ended September 30, 2001 (03/24/2004)
B-SA-BIA-0172-2004	Kipnuk Traditional Council, Year Ended December 31, 2002 (03/26/2004)
B-SA-BIA-0186-2004	Marysville School District, Snohomish County, Year Ended August 31, 2002 (03/26/2004)
B-SA-BIA-0203-2004	Sault Sainte Marie Tribe of Chippewa Indians, Year Ended December 31, 2002 (03/26/2004)
B-SA-BIA-0177-2004	Northwest Indian College, Fiscal Year Ended June 30, 2001 (03/26/2004)
B-SA-BIA-0189-2004	Pueblo of Laguna, Fiscal Year Ended February 28, 2003 (03/26/2004)
B-SA-BIA-0193-2004	Association of Village Council Presidents, Incorporated, Year Ended December 31, 2002 (03/26/2004)
B-SA-BIA-0044-2004	Quinault Indian Nation, Fiscal Year Ended September 30, 2002 (03/30/2004)
B-SA-BIA-0220-2004	Confederated Tribes of the Chehalis Reservation, Year Ended December 31, 2002 (03/30/2004)
B-SA-BIA-0179-2004	Sauk-Suiattle Indian Tribe, Year Ended December 31, 2001 (03/31/2004)

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Bureau of Land Management

B-SA-BLM-0027-2004	Mohave County, Arizona, Fiscal Year Ended June 30, 2001 (12/09/2003)
B-SA-BLM-0076-2004	Lane County, Oregon, Fiscal Year Ended June 30, 2002 (12/31/2003)
B-SA-BLM-0046-2004	Foundation for Voluntary Land Exchanges, Fiscal Year Ended December 31, 2002 (01/20/2004)

Bureau of Reclamation

B-SA-BOR-0028-2004	City of American Canyon, California, Fiscal Year Ended June 30, 2002 (11/26/2003)
B-SA-BOR-0068-2004	Southern Nevada Water Authority, Fiscal Year Ended June 30, 2002 (12/19/2003)
B-SA-BOR-0081-2004	Water Replenishment District of Southern California, Fiscal Year Ended June 30, 2002 (01/12/2004)
B-SA-BOR-0158-2004	Perkins County Rural Water System, Incorporated, Year Ended December 31, 2002 (03/09/2004)
B-SA-BOR-0183-2004	Central Basin Municipal Water District, Year Ended June 30, 2003 (03/16/2004)
B-SA-BOR-0192-2004	The Trust for Public Land, Fiscal Year Ended March 31, 2003 (03/26/2004)

Marshall Islands

B-SA-MAR-0142-2004	College of the Marshall Islands, Fiscal Year Ended September 30, 1998 (03/04/2004)
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Minerals Management Service

B-SA-MMS-0133-2004	State of New Mexico, Taxation and Revenue Department, Fiscal Year Ended June 30, 2002 (03/04/2004)
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National Park Service

2004-A-008	America's Agriculture Industrial Heritage Landscape, Inc., dba Silos and Smokestacks National Heritage Area, Fiscal Year Ended December 31, 2002 (10/31/2003)
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National Park Service

2004-A-010	Allen University, Fiscal Year Ended June 30, 2002 (10/31/2003)
2004-A-012	Accokeek Foundation, Incorporated, Two Fiscal Years Ended September 30, 2002 (10/31/2003)
2004-A-013	Boston Symphony Orchestra, Incorporated, Fiscal Year Ended August 31, 2002 (10/31/2003)
R-SA-NPS-0494-2002	National Park Foundation, Fiscal Year Ended June 30, 2002 (11/03/2003)
B-SA-NPS-0031-2004	Michigan Department of History, Arts and Libraries, Fiscal Year Ended September 30, 2002 (11/26/2003) **\$30,031
B-SA-NPS-0030-2004	Charter Township of Calumet, Michigan, Fiscal Year Ended December 31, 2002 (12/01/2003)
B-SA-NPS-0079-2004	Larimer County, Colorado, Fiscal Year Ended December 31, 2002 (12/19/2003)

Office of Surface Mining Reclamation and Enforcement

B-SA-OSM-0054-2004	State of Illinois, Fiscal Year Ended June 30, 2002 (12/30/2003)
B-SA-OSM-0083-2004	Campbell County School District No. 1, Wyoming, Fiscal Year Ended June 30, 2002 (12/31/2003)
B-SA-OSM-0089-2004	Rural Action, Incorporated, Fiscal Year Ended December 31, 2002 (03/09/2004)

Office of the Secretary

2004-A-006	Concurrent Technologies Corporation, Fiscal Year Ended June 30, 2002 (10/31/2003)
B-SA-OSS-0106-2004	SRI International, Fiscal Year Ended December 28, 2002 (03/12/2004)

Palau

B-SA-PAL-0162-2004	Palau Community Action Agency, Fiscal Year Ended September 30, 2002 (01/23/2004)
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U.S. Fish and Wildlife Service

B-SA-FWS-0017-2004	Suisun Resource Conservation District of Solano County, Fiscal Year Ended June 30, 2002 (11/26/2003)
B-SA-FWS-0029-2004	State of Arkansas, Fiscal Year Ended June 30, 2002 (12/04/2003)
B-SA-FWS-0049-2004	Chicago Zoological Society, Fiscal Year Ended December 31, 2002 (12/31/2003)
B-SA-FWS-0174-2004	Humboldt State University Foundation and College Improvement Foundation, Year Ended June 30, 2003 (01/22/2004)
B-SA-FWS-0093-2004	Prince William Sound Science and Technology Institute, Fiscal Year Ended September 30, 2002 (01/23/2004)
B-SA-FWS-0119-2004	The Tides Center, Fiscal Year Ended December 31, 2002 (01/23/2004)
B-SA-FWS-0151-2004	Noxubee County, Mississippi, Fiscal Year Ended September 30, 2002 (03/05/2004) **\$226,567
B-SA-FWS-0153-2004	University of New Mexico, Fiscal Year Ended June 30, 2003 (03/09/2004)
B-SA-FWS-0170-2004	University of Wyoming, Fiscal Year Ended June 30, 2003 (03/26/2004)

U.S. Geological Survey

B-SA-GSV-0034-2004	Academy of Natural Sciences of Philadelphia, Fiscal Year Ended December 31, 2002 (12/04/2003)
B-SA-GSV-0080-2004	University of Alabama, Fiscal Year Ended September 30, 2002 (12/10/2003)
B-SA-GSV-0175-2004	California State University, Sacramento Foundation, Year Ended June 30, 2003 (03/04/2004)
B-SA-GSV-0138-2004	Miami University, Fiscal Year Ended June 30, 2003 (03/05/2004)

U.S. Virgin Islands

V-SA-VIS-0007-2004	Government of the Virgin Islands, Agreed-Upon Procedures, Fiscal Years 1996 and 1997 (10/31/2003) **\$1,438,415
B-SA-VIS-0090-2004	University of the Virgin Islands, Fiscal Year Ended September 30, 2000 (12/20/2003)

Monetary Impact of Audit Activities From October 1, 2003, Through March 31, 2004

ACTIVITY	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE	REVENUES	TOTAL
<i>Bureau of Indian Affairs</i>	\$13,660,487	\$4,200,000	\$ 0	\$17,860,487
<i>Bureau of Land Management</i>	0	0	52,000,000	52,000,000
<i>Fish and Wildlife Service</i>	1,892,485	0	0	1,892,485
<i>Insular Areas: *</i>				
<i>U.S. Virgin Islands</i>	1,438,415	0	0	1,438,415
<i>Multi Office</i>	0	34,019,271	0	34,019,271
<i>National Park Service</i>	30,031	0	901	30,932
TOTAL	\$17,021,418	\$38,219,271	\$52,000,901	\$107,241,590

*Includes monetary impact of non-federal funds.

Audit Resolution Activities Table I

Inspector General Audit Reports With Questioned Costs*

	Number of Reports	Questioned Costs	Unsupported Costs
A. For which no management decision had been made by the commencement of the reporting period. ¹	86	33,442,312	1,706,020
B. Which were issued during the reporting period.	44	17,021,418	0
Total (A + B)	130	50,463,730	1,706,020
C. For which a management decision was made during the reporting period.	27	7,135,530	1,113,557
(i) Dollar value of recommendations that were agreed to by management.	18	4,823,239	1,113,557
(ii) Dollar value of recommendations that were not agreed to by management.	9	2,312,291	0
D. For which no management decision had been made by the end of the reporting period.	103	43,328,200	592,463
E. For which no management decision was made within 6 months of issuance.	76	28,970,658	592,463

* Unsupported costs are included in questioned costs.

¹ Beginning balance differs from October 2003 Semiannual Report ending balance by \$1,088,166 (increase) because of corrective adjustments.

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.</i>	15	\$101,460,106
B. <i>Which were issued during the reporting period.</i>	2	38,219,271
Total (A + B)	17	139,679,377
C. <i>For which a management decision was made during the reporting period.</i>	3	2,257,365
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	3	2,257,365
(ii) <i>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 the reporting period.</i>	14	137,422,012
E. <i>For which no management decision was made within six months of issuance.</i>	12	99,202,741

Audit Resolution Activities

Table III

Inspector General Audit Reports With Lost or Potential Additional Revenues

	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period. ¹	11	\$180,599,986
B. Which were issued during the reporting period.	2	52,000,901
Total (A + B)	13	232,600,887
C. For which a management decision was made during the reporting period.	3	155,910
(i) Dollar value of recommendations that were agreed to by management.	3	155,910
(ii) Dollar value of recommendations that were not agreed to by management.	0	0
D. For which no management decision had been made by the end of the reporting period.	11	232,444,977
E. For which no management decision was made within 6 months of issuance.	10	180,444,977

¹ Beginning balance differs from October 2003 Semiannual Report by \$43,200,000 because one recommendation was incorrectly excluded.

Summary of Audit Reports Over 6 Months Old Pending Management Decisions October 1, 2003, Through March 31, 2004

This listing includes a summary of internal, contract (except preawards), grant, and single audit reports that were over 6 months old on March 31, 2004, 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

Marshall Islands

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

Multi-Office Audit

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

Northern Mariana Islands

2003-I-0073 Saipan Harbor Improvement Project, Commonwealth Ports Authority,
Commonwealth of the Northern Mariana Islands (09/30/2003);
2 Recommendations, \$980,000 Unresolved

CONTRACT AND GRANT AUDITS

Bureau of Indian Affairs

1994-E-0784 Audit Of Costs Claimed By Diversified Business Technologies Corporation,
Albuquerque, New Mexico (06/10/1994); 1 Recommendation, \$825,170
Unresolved
(Circumstances beyond the Bureau's control have delayed resolution of the costs.)

Bureau of Indian Affairs

1994-E-0919 Audit Of Costs Claimed By Diversified Technologies Corporation, Albuquerque, New Mexico (06/30/1994); 1 Recommendation, \$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 BOR Under Contract No. 1425-5-CC-40-17910 (09/18/2000);
1 Recommendation, \$982,917 Unresolved

2001-E-0184 Mingus Constructors, Inc., Claim for Equitable Adjustment Submitted to BOR Under Contract No. 1425-5-CC-40-17910 (02/14/2001); 1 Recommendation, \$725,790 Unresolved

2001-E-0229 Costs Claimed By Sloat and Associates, Inc., Under BOR Contract No. 1425-5-CC-40-18140 (02/14/2001); 1 Recommendation, \$157,964 Unresolved

2002-E-0008 Tooele City, Utah, Costs Billed Under Bureau of Reclamation Cooperative Agreement No. 96FC400870 (09/20/2002); 1 Recommendation, \$461,981 Unresolved

Minerals Management Service

2001-E-0355 Audit of Costs Billed by the Ute Indian Tribe (05/04/2001); 1 Recommendation, \$132,217 Unresolved

National Park Service

2000-E-0289 J.C.M. Control Systems, Inc., Costs Billed During Fiscal Years 1997,1998, & 1999 Under NPS Contract No. 1443CX300094906 (03/24/2000);
1 Recommendation, \$83,125 Unresolved
(Circumstances beyond the Bureau's control have delayed resolution of the costs.)

2000-E-0607 Harrison and Palmer, Inc., Costs Billed Under National Park Service Contract No. 1443CX00094906 (08/08/2000); 1 Recommendation, \$52,703 Unresolved

2000-E-0706 Southern Insulation, Inc. (09/29/2000); 1 Recommendation, \$86,262 Unresolved

National Park Service

2001-E-0035	Callas Contractors, Inc. (11/07/2000); 1 Recommendation, \$16,425 Unresolved
2001-E-0036	Final Costs Audit of Capitol Mechanical Construction (11/07/2000); 1 Recommendation, \$98,194 Unresolved
2001-E-0244	Audit of Costs Billed by EMS Consultants From May 1, 1996, Through June 1, 1999 (02/27/2001); 1 Recommendation, \$327,330 Unresolved
2001-E-0336	Audit of Subcontract Overhead Costs Billed By JCM Control Systems, Inc. (04/23/2001); 1 Recommendation, \$109,865 Unresolved <i>(Circumstances beyond the Bureau's control have delayed resolution of the costs.)</i>
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); 1 Recommendation, \$779,274 Unresolved

Office of the Secretary

2002-E-0001	Los Alamos Technical Associates, Incorporated, Termination Settlement Proposal Under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002); 1 Recommendation, \$30,031 Unresolved
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Office of the Special Trustee for American Indians

2002-E-0003	Ktech Corporation, Termination Settlement Proposal Under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002); 1 Recommendation, \$28,381 Unresolved
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); 1 Recommendation, \$108,405 Unresolved

Puerto Rico

1998-E-0098	Claims Against the Federal Emergency Management Agency's Community Disaster Loan, Government of the Virgin Islands (11/12/1997); 1 Recommendation, \$21,700 Unresolved
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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 Recommendation, \$1,457,264 Unresolved
2002-E-0012	Costs Claimed by the State of Oklahoma, Department of Wildlife Conservation, Under Federal Aid Grants From the U.S. Fish and Wildlife Service From July 1, 1996 to June 30, 1998 (09/09/2002); 12 Recommendations, \$2,454,763 Unresolved
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); 9 Recommendations, \$212,322 Unresolved
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); 6 Recommendations, \$420,910 Unresolved
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 to October 1, 2001 (12/23/2002); 2 Recommendations Unresolved
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); 1 Recommendation Unresolved
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); 2 Recommendations Unresolved
2003-E-0022	Costs Claimed by the State of Missouri, Department of Conservation, Under Federal Aid Grants From the U.S. Fish and Wildlife Service From July 1, 1997 Through June 30, 1999 (06/11/2003); 8 Recommendations Unresolved

U.S. Geological Survey

1993-E-0339	Closing Statement, TGS Technology, Inc. (12/22/1992); 1 Recommendation, \$786,501 Unresolved
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SINGLE AUDITS

Bureau of Indian Affairs

1996-A-1122	Northwestern Band of the Shoshoni Nation, Fiscal Year December 30, 1994 (08/15/1996); 1 Recommendation, \$8,390 Unresolved
2002-A-0227	Shonto Governing Board of Education, Inc., Fiscal Year Ended June 30, 2000 (03/21/2002); 5 Recommendations Unresolved
2002-A-0265	Cheyenne & Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 1999 (05/10/2002); 1 Recommendation 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-0311	Chalkyitsik Village Council, Fiscal Year Ended September 30, 2000 (06/06/2002); 3 Recommendations Unresolved
2002-A-0348	Scotts Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (07/11/2002); 1 Recommendation Unresolved
2002-A-0401	Kayenta Community School, Fiscal Year Ended June 30, 2001 (08/16/2002); 4 Recommendations Unresolved
2002-A-0425	Naa Tsis Aan Community School, Fiscal Year Ended June 30, 2001 (09/09/2002); 1 Recommendation Unresolved
2002-A-0433	Winslow Residential Hall, Inc., Fiscal Year Ended June 30, 2001 (09/11/2002); 5 Recommendations Unresolved
2002-A-0446	Standing Rock Community Grant School, Fiscal Year Ended June 30, 2000 (09/18/2002); 2 Recommendations, \$584 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

Bureau of Indian Affairs

2002-A-0468	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (09/27/2002); 1 Recommendation Unresolved
2003-A-0006	Quechan Indian Tribe, Fiscal Year Ended December 31, 1999 (10/15/2002); 13 Recommendations Unresolved
2003-A-0007	Si Tanka College, Fiscal Year Ended September 30, 2000 (10/15/2002); 2 Recommendations Unresolved
2003-A-0012	Organized Village of Akiachak, Fiscal Year Ended December 31, 2000 (10/15/2002); 10 Recommendations Unresolved
2003-A-0016	Rough Rock Community School, Fiscal Year Ended June 30, 1999 (10/25/2002); 4 Recommendations Unresolved
2003-A-0032	Crazy Horse School, Fiscal Year Ended June 30, 2000 (10/25/2002); 1 Recommendation Unresolved
2003-A-0036	North Fork Mono Rancheria, Fiscal Year Ended September 30, 2001 (10/25/2002); 3 Recommendations, \$71,408 Unresolved
2003-A-0037	Ojibwa Indian School, Fiscal Year Ended June 30, 2001 (10/24/2002); 2 Recommendations Unresolved
2003-A-0058	Oglala Sioux Tribe, Fiscal Year Ended December 31, 1999 (11/08/2002); 17 Recommendations, \$1,795,918 Unresolved
2003-A-0060	Mooretown Rancheria, Fiscal Year Ended December 31, 2001 (11/12/2002); 1 Recommendation Unresolved
2003-A-0067	United Sioux Tribes of South Dakota Development Corporation, Fiscal Year Ended September 30, 2001 (11/25/2002); 1 Recommendation Unresolved
2003-A-0071	Oglala Sioux Tribal Department of Public Safety, Fiscal Year Ended September 30, 1999 (11/25/2002); 8 Recommendations, \$17,661 Unresolved
2003-A-0080	Trinidad Rancheria, Fiscal Year Ended December 31, 2001 (12/06/2002); 1 Recommendation Unresolved
2003-A-0100	Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 2000 (12/20/2002); 18 Recommendations, \$1,374,912 Unresolved

Bureau of Indian Affairs

2003-A-0104	Confederated Salish and Kootenai Tribes Of The Flathead Nation, Fiscal Year Ended September 30, 2001 (12/26/2002); 1 Recommendation Unresolved
2003-A-0115	Jicarilla Apache Nation, Fiscal Year Ended December 31, 2001 (01/17/2003); 4 Recommendations Unresolved
2003-A-0116	Nooksack Indian Tribe, Fiscal Year Ended December 31, 2000 (01/17/2003); 5 Recommendations Unresolved
2003-A-0133	Three Affiliated Tribes, Fiscal Year Ended September 30, 2000 (01/24/2003); 10 Recommendations Unresolved
2003-A-0160	Southern Ute Indian Tribe, Fiscal Year Ended September 30, 2001 (01/30/2003); 4 Recommendations Unresolved
2003-A-0165	Nooksack Indian Tribe, Fiscal Year Ended December 31, 2001 (01/31/2003); 1 Recommendation \$1,035,634 Unresolved
2003-A-0178	Cocopah Indian Tribe, Fiscal Year Ended December 31, 2000 (02/05/2003); 1 Recommendation \$27,772 Unresolved
2003-A-0190	Dry Creek Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (02/20/2003); 1 Recommendation, \$58,528 Unresolved
2003-A-0196	Porcupine School, Fiscal Year Ended June 30, 2000 (02/26/2003); 1 Recommendation, \$50,351 Unresolved
2003-A-0200	Native Village of St. Michael, Fiscal Year Ended December 31, 1999 (02/28/2003); 1 Recommendation, \$560 Unresolved
2003-A-0209	Chickaloon Village Traditional Council, Fiscal Year Ended December 31, 2000 (03/03/2003); 2 Recommendations Unresolved
2003-A-0210	Bering Sea Fishermen's Association, Fiscal Year Ended June 30, 2001 (03/06/2003); 1 Recommendation Unresolved
2003-A-0212	Big Sandy Rancheria, Fiscal Year Ended December 31, 2000 (03/06/2003); 7 Recommendations Unresolved

Bureau of Indian Affairs

2003-A-0227	Native Village of Unalakleet, Fiscal Year Ended December 31, 2000 (03/06/2003); 1 Recommendation, \$75,838 Unresolved
2003-A-0228	Native Village of Unalakleet, Fiscal Year Ended December 31, 1998 (03/06/2003); 1 Recommendation, \$14,479 Unresolved
2003-A-0232	Pit River Tribe, Fiscal Year Ended December 31, 2001 (04/09/2003); 5 Recommendations Unresolved
2003-A-0236	Mni Sose Intertribal Water Rights Coalition, Incorporated, Fiscal Year Ended December 31, 2000 (04/11/2003); 1 Recommendation Unresolved
2003-A-0237	Big Sandy Rancheria, Fiscal Year Ended December 31, 2001 (04/09/2003); 7 Recommendations Unresolved
2003-A-0245	Cloverdale Rancheria, Fiscal Year Ended December 31, 2001 (04/11/2003); 4 Recommendations Unresolved
2003-A-0246	Central Council of the Tlingit and Haida Indian Tribes of Alaska, Fiscal Year Ended December 31, 2001 (04/11/2003); 1 Recommendation Unresolved
2003-A-0247	Salt River Pima-Maricopa Indian Community, Fiscal Year Ended September 30, 2001 (04/11/2003); 5 Recommendations Unresolved
2003-A-0251	Cocopah Indian Tribe, Fiscal Year Ended December 31, 2001 (04/11/2003); 31 Recommendations Unresolved
2003-A-0253	Quileute Tribal School, Fiscal Year Ended June 30, 2001 (04/15/2003); 1 Recommendation Unresolved
2003-A-0259	Native Village of Mekoryuk IRA Council, Fiscal Year Ended December 31, 2000 (04/22/2003); 6 Recommendations, \$201,723 Unresolved
2003-A-0264	Stewarts Point Rancheria, Fiscal Year Ended December 31, 2001 (04/25/2003); 3 Recommendations Unresolved
2003-A-0270	Noorvik IRA Council, Fiscal Year Ended December 31, 1999 (04/25/2003); 1 Recommendation Unresolved
2003-A-0305	Spirit Lake Tribe, Fiscal Year Ended September 30, 2002 (05/28/2003); 1 Recommendation Unresolved

Bureau of Indian Affairs

2003-A-0308	Kipnuk Traditional Council, Fiscal Year Ended December 31, 2001(05/29/2003); 2 Recommendations, \$111,129 Unresolved
2003-A-0313	Chilchinbeto Community School, Fiscal Year Ended June 30, 2002 (06/04/2003); 3 Recommendations Unresolved
2003-A-0322	Tonto-Apache Tribe, Fiscal Year Ended December 31, 1998 (06/20/2003); 11 Recommendations, \$31,179 Unresolved
2003-A-0324	Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 2002 (06/19/2003); 1 Recommendation Unresolved
2003-A-0327	Fort Independence Indian Community of Paiute Indians, Fiscal Year Ended December 31, 2000 (06/23/2003); 3 Recommendations Unresolved
2003-A-0331	Northern Cheyenne Tribe, Fiscal Year Ended September 30, 2001 (07/30/2003); 2 Recommendations Unresolved
2003-A-0332	Cheyenne & Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 2001 (07/03/2003); 2 Recommendations Unresolved
2003-A-0334	Beaver Village Council, Fiscal Year Ended September 30, 2000 (07/03/2003); 10 Recommendations Unresolved
2003-A-0341	Fort Independence Indian Community of Paiute Indians, Fiscal Year Ended December 31, 2001 (07/03/2003); 2 Recommendations Unresolved
2003-A-0344	Traditional Council of Togiak, Fiscal Year Ended September 30, 2001 (07/03/2003); 2 Recommendations Unresolved
2003-A-0347	Augustine Band of Cahuilla Mission Indians, Fiscal Year Ended December 31, 2001 (07/03/2003); 1 Recommendation Unresolved
2003-A-0348	Standing Rock — Rock Creek School, Fiscal Year Ended June 30, 2001 (07/03/2003); 10 Recommendations, \$82,262 Unresolved
2003-A-0351	Takini School, Fiscal Year Ended June 30, 2001 (07/11/2003); 5 Recommendations Unresolved
2003-A-0355	Bering Sea Fishermen's Association, Fiscal Year Ended June 30, 2002 (07/15/2003); 2 Recommendations Unresolved

Bureau of Indian Affairs

2003-A-0356	Hoh Indian Tribe, Fiscal Year Ended September 30, 1998 (07/15/2003); 7 Recommendations, \$368,814 Unresolved
2003-A-0359	Chitina Traditional Indian Village Council, Fiscal Year Ended September 30, 2001 (07/25/2003); 2 Recommendations Unresolved
2003-A-0362	Penobscot Indian Nation, Fiscal Year Ended September 30, 2002 (07/25/2003); 2 Recommendations Unresolved
2003-A-0363	The Visions of Suanne Big Crow, Incorporated, Fiscal Year Ended December 31, 2001 (07/25/2003); 2 Recommendations Unresolved
2003-A-0365	Native Village of Mekoryuk, Fiscal Year Ended December 31, 2001 (07/25/2003); 2 Recommendations Unresolved
2003-A-0368	Wounded Knee District School, Fiscal Year Ended June 30, 1999 (08/22/2003); 2 Recommendations, \$205,113 Unresolved
2003-A-0378	Cortina Indian Rancheria, Fiscal Year Ended December 31, 2000 (08/14/2003); 3 Recommendations Unresolved
2003-A-0381	Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 1999 (07/22/2003); 1 Recommendation Unresolved
2003-A-0394	Chitina Traditional Indian Village Council, Fiscal Year Ended September 30, 2002 (08/22/2003); 2 Recommendations Unresolved
2003-A-0403	Walker River Paiute Tribe, Fiscal Year Ended December 31, 2000 (08/27/2003); 5 Recommendations Unresolved
2003-A-0415	San Juan Pueblo Board of Education, Fiscal Year Ended June 30, 2002 (09/17/2003); 2 Recommendations Unresolved
2003-A-0416	Nazlini Community School, Incorporated and Nazlini Community Junior High School, Fiscal Year Ended June 30, 2001 (09/17/2003); 20 Recommendations Unresolved
2003-A-0417	Gila Crossing Community School, Fiscal Year Ended June 30, 2002 (09/17/2003); 1 Recommendation Unresolved
2003-A-0420	Takini School, Fiscal Year Ended June 30, 2002 (09/25/2003); 3 Recommendations, \$262,694 Unresolved

Bureau of Land Management

- 2003-A-0052** North Slope Borough, Fiscal Year Ended June 30, 2001 (11/04/2002); 1 Recommendation Unresolved
- 2003-A-0337** Modoc Joint Unified School District, California, Fiscal Year Ended June 30, 2002 (07/11/2003); 1 Recommendation Unresolved

National Park Service

- 1998-A-0194** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 1997 (12/24/1997); 1 Recommendation Unresolved
- 1998-A-0229** National Institute for the Conservation of Cultural Property, Inc., 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, Inc., 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, Fiscal Year Ended March 31, 1999 (12/14/2000); 1 Recommendation Unresolved
- 2002-A-0028** Georgia Trust for Historic Preservation, Inc., 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, Inc., Fiscal Year Ended March 31, 2001 (08/26/2002); 1 Recommendation Unresolved

National Park Service

2003-A-0043	National Academy of Public Administration Foundation and Affiliate, Fiscal Year Ended September 30, 2001 (10/31/2002); 2 Recommendations Unresolved
2003-A-0045	Silos and Smokestacks National Heritage Area, Fiscal Year Ended December 31, 2001 (10/31/2002); 1 Recommendation Unresolved
2003-A-0090	Intrepid Museum Foundation and Subsidiaries, Fiscal Year Ended April 30, 2001 (12/18/2002); 4 Recommendations Unresolved
2003-A-0172	National Park Foundation, Fiscal Year Ended June 30, 2001 (02/07/2003); 3 Recommendations Unresolved
2003-A-0271	Sonoran Institute, Fiscal Year Ended June 30, 2001 (04/25/2003); 2 Recommendations Unresolved
2003-A-0319	Vermont Historical Society and Subsidiary, Fiscal Year Ended June 30, 2002 (06/20/2003); 2 Recommendations Unresolved
2003-A-0352	National Academy of Public Administration Foundation and Affiliate, Fiscal Year Ended September 30, 2002 (07/11/2003); 1 Recommendation Unresolved
2003-A-0364	St. Croix Economic Alliance, Fiscal Year Ended June 30, 2002 (07/25/2003); 3 Recommendations Unresolved
2003-A-0409	Wheeling National Heritage Area Corporation, Fiscal Year Ended June 30, 2002 (08/29/2003); 3 Recommendations Unresolved
2003-A-0413	Quinebaug-Shetucket Heritage Corridor, Incorporated, Fiscal Year Ended December 31, 2002 (09/08/2003); 1 Recommendation Unresolved

Office of Surface Mining

2003-A-0288	Wyoming, Fiscal Year Ended June 30, 2002 (05/09/2003); 2 Recommendations, \$27,445 Unresolved
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Office of Territorial and International Affairs

2000-A-0062	Hawaii, Fiscal Year Ended June 30, 1998 (11/04/1999); 1 Recommendation, \$32,167 Unresolved
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Office of the Secretary

2000-A-0099	Pennsylvania State University, Fiscal Year Ended June 30, 1998 (11/19/1999); 1 Recommendation, \$2,303 Unresolved
2001-A-0450	Connecticut College, New London, Connecticut, Fiscal Year Ended June 30, 1999 (07/31/2001); 1 Recommendation, \$3,234 Unresolved

U.S. Fish and Wildlife Service

1997-A-0993	Commonwealth of 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, \$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
2000-A-0237	Alaska, Fiscal Year Ended June 30, 1998 (02/11/2000); 1 Recommendation Unresolved
2002-A-0402	New Hampshire, Fiscal Year Ended June 30, 2001 (08/16/2002); 2 Recommendations, \$13,147 Unresolved
2002-A-0481	Montana, Fiscal Year Ended June 30, 2001 (09/30/2002); 4 Recommendations, \$49,935 Unresolved
2003-A-0198	The Tides Center, Fiscal Year Ended December 31, 2001 (02/28/2003); 1 Recommendation Unresolved
2003-A-0269	Mercer County, Illinois, Fiscal Year Ended November 30, 2001 (04/25/2003); 1 Recommendation Unresolved
2003-A-0292	North Dakota, Fiscal Year Ended June 30, 2002 (05/08/2003); 1 Recommendation Unresolved
2003-A-0294	Minnesota, Fiscal Year Ended June 30, 2002 (05/15/2003); 1 Recommendation Unresolved

U.S. Fish and Wildlife Service

2003-A-0325	Idaho, Fiscal Year Ended June 30, 2002 (06/19/2003); 1 Recommendation Unresolved
2003-A-0329	South Carolina, Fiscal Year Ended June 30, 2002 (06/30/2003); 1 Recommendation Unresolved

Summary of Internal Audit Reports Over 6 Months Old Pending Corrective Action October 1, 2003, Through March 31, 2004

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. The Focus Leader for Management Control and Audit Followup and the Assistant Secretary for Policy, Management, and Budget continue to monitor these audits for completion of corrective action.

Bureau of Indian Affairs

1995-I-1402	Wapato Irrigation Project, Bureau of Indian Affairs (09/30/1995); 3 Recommendations
1996-I-0641	Indian Irrigation Projects (03/29/1999); 1 Recommendation
2003-I-0055	Evaluation of the Bureau of Indian Affairs Process to Approve Tribal Gaming Revenue Allocation Plans (06/11/03); 3 Recommendations
2003-I-0070	Bureau of Indian Affairs School Construction Planning and Design Process (09/29/2003); 6 Recommendations

Bureau of Land Management

1992-I-0828	Onshore Geophysical Exploration Fees, Bureau of Land Management (05/26/1992); 2 Recommendations
1995-I-0379	Follow-up of Recommendations Relating to Bureau of Land Management User Charges for Mineral-Related Document Processing (01/23/1995); 2 Recommendations
1995-I-0747	Right-Of-Way Grants, Bureau of Land Management (03/31/1995); 6 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

Bureau of Land Management

1998-I-0551	Reimbursement of Firefighting Costs, Bureau of Land Management (07/27/1998); 2 Recommendations
1999-I-0677	Rangelands Improvement Program, Bureau of Land Management (07/28/1999); 1 Recommendation
1999-I-0808	Cultural Resource Management, Bureau of Land Management (09/03/1999); 2 Recommendations
2001-I-0413	Land Exchanges and Acquisition, Bureau of Land Management (07/31/2001); 2 Recommendations
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, Bureau of Reclamation (06/24/1999); 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 (11/16/2001); 2 Recommendations

Departmental Offices

2003-I-0056	Department of the Interior Working Capital Fund (06/16/2003); 9 Recommendations
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Marshall Islands

1999-I-0952	Marshall Islands Development Bank, Republic of the Marshall Islands (09/30/1999); 3 Recommendations
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Minerals Management Service

1996-I-1255	Selected Activities of the Royalty Management System (09/30/2003); 2 Recommendations
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Minerals Management Service

- 2003-I-0023** Minerals Management Service Audit Offices (03/31/2003); 3 Recommendations
- 2003-I-0061** Audit of Oversight Performed by the Minerals Management Service of Non-Federal Auditors (08/22/2003); 3 Recommendations

Multi-Office Audit

- 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
- 2003-I-0060** Follow-up Evaluation Policies and Procedures Related to the Rural Development Act of 1972 (08/20/2003); 1 Recommendation

National Park Service

- 1997-I-0908** Automated Law Enforcement System, National Park Service (06/23/1997); 1 Recommendation
- 1998-I-0406** Followup of Recommendations Concerning Utility Rates Imposed by the National Park Service (04/15/1998); 5 Recommendations
- 2002-I-0045** Recreational Fee Demonstration Program, National Park Service and Bureau of Land Management (08/19/2002); 5 Recommendations
- 2003-I-0013** Yosemite National Park's Museum Collection, National Park Service (03/31/2003); 2 Recommendations

Northern Mariana Islands

- 2003-I-0073** Saipan Harbor Improvement Project, Commonwealth Ports Authority, Commonwealth of the Northern Mariana Islands (09/30/2003); 1 Recommendation

Office of the 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); 1 Recommendation
2001-I-0411	Independent Auditors' Report on the Financial Statement for Fiscal Years 2000 and 1999 for the Office of the Special Trustee for American Indians Tribal and other Special Trust Funds and Individual Indian Monies Trust Funds Managed by the Office of Trust Funds Management (06/24/2001); 8 Recommendations
2002-I-0027	Independent Auditors' Report on the Office of the Special Trustee for American Indians Tribal and Other Trust Funds and Individual Indian Monies Trust Funds Financial Statements for Fiscal Years 2001 and 2000 (04/25/2002); 3 Recommendations
2003-I-0028	Management Letter for the Office of the Special Trustee for American Indians Financial Statement Audit Fiscal Year 2002 (03/05/2003); 7 Recommendations

Office of Surface Mining Reclamation and Enforcement

2003-I-0074	Review of the Abandoned Mine Land Program, Office of Surface Mining Reclamation and Enforcement (09/30/2003); 1 Recommendation
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U.S. Fish and Wildlife Service

1997-I-1305	Automated Law Enforcement System, U.S. Fish and Wildlife Service (09/30/1997); 2 Recommendations
2000-I-0050	Miscellaneous Receipts, U.S. Fish and Wildlife Service (11/09/1999); 6 Recommendations
2003-I-0045	Reporting and Recovery Planning and Implementation for Endangered Species (04/22/2003); 2 Recommendations

U.S. Geological Survey

2003-I-0042

Improvements Needed in Managing Security of Mission-Critical Information
Technology Systems (03/31/2003); 3 Recommendations

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 for Policy, Management, and Budget.

INTERNAL AUDITS

American Samoa

2002-I-0003 Assessment and Collection of Taxes, American Samoa Government (11/15/2001);
15 Recommendations, \$7,148,769

Guam

2001-I-0417 Loan Programs, Guam Economic Development Authority, Government of Guam
(09/21/2001); 10 Recommendations

2001-I-0419 Qualifying Certificate Program, Guam Economic Development Authority,
Government of Guam (09/30/2001); 14 Recommendations, \$59,218,806

2002-I-0016 Bond Services, Trust Fund Activities, Guam Economic Development Authority,
Government of Guam (03/28/2002); 4 Recommendations, \$68,018,988

2002-I-0036 Management of Federal Grants, Department of Mental Health and Substance
Abuse, Government of Guam (08/19/2002); 5 Recommendations

2003-I-0072 Guam Waterworks Authority, Government of Guam (09/30/2003);
3 Recommendations, \$13,232

Northern Mariana Islands

2003-I-0073 Saipan Harbor Improvement Project, Commonwealth Ports Authority,
Commonwealth of the Northern Mariana Islands (09/30/2003);
2 Recommendations

U.S. Virgin Islands

1993-I-0572	Supply and Equipment Management, Department of Education, Government of the Virgin Islands (02/19/1993); 8 Recommendations, \$310,000
1997-I-0243	Workmen's Compensation Program, Government of the Virgin Islands (12/30/1996); 1 Recommendation
1998-I-0263	Sewage System User Fees, Government of the Virgin Islands (02/20/1998); 4 Recommendations, \$547,667
1998-I-0384	Hurricane-Related Contracting, Department of Education, Government of the Virgin Islands (03/31/1998); 2 Recommendations, \$5,418
1998-I-0468	Followup of Recommendations Relating to the Bureau of Corrections, Department of Justice, Government of the Virgin Islands (05/29/1998); 5 Recommendations
1998-I-0670	Interfund Loans and Federal Grant Balances, Government of the Virgin Islands (09/09/1998); 10 Recommendations, \$120,000,000
1999-I-0365	Followup of Recommendations Relating to Personnel Management Practices, Division of Personnel, Government of the Virgin Islands (03/26/1999); 3 Recommendations, \$24,300,000
2001-I-0107	Administrative Functions, Legislature of the Virgin Islands, Government of the Virgin Islands (12/29/2000); 8 Recommendations, \$1,320,293
2002-I-0009	Virgin Islands Housing Finance Authority, Government of the Virgin Islands (12/31/2001); 1 Recommendation
2002-I-0042	Federal Highway Grants, Department of Public Works, Government of the Virgin Islands (08/30/2002); 1 Recommendation
2003-I-0002	Public Finance Authority, Government of the Virgin Islands (11/22/2002); 8 Recommendations, \$30,891,687
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); 6 Recommendations
2003-I-0067	Emergency Services Surcharge Collections by Innovative Telephone Corporation on behalf of the Government of the Virgin Islands (09/26/2003); 1 Recommendation

SINGLE AUDITS

Chuuk

2003-A-0405 Chuuk State Government, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/27/2003); 7 Recommendations, \$349,497

Federated States of Micronesia

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

2003-A-0388 National Government, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/22/2003); 12 Recommendations, \$434,857

Guam

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

2002-A-0164 Government of Guam, Fiscal Year Ended September 30, 2000 (01/30/2002); 11 Recommendations, \$3,526,590

2003-A-0321 Government of Guam, Fiscal Year Ended September 30, 2001 (06/20/2003); 6 Recommendations, \$4,262,576

Kosrae

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

Northern Mariana Islands

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

2002-A-0180 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2000 (02/19/2002); 4 Recommendations

2003-A-0335 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2001 (07/03/2003); 5 Recommendations

Northern Mariana Islands

2003-A-0338 Northern Marianas College, Fiscal Year Ended September 30, 1997 (07/11/2003); 1 Recommendation

Palau

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

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

2003-A-0234 Palau Community College, Fiscal Year Ended September 30, 1999 (04/09/2003); 7 Recommendations, \$52,564

2003-A-0401 Republic of Palau National Government, Fiscal Year Ended September 30, 2002 (08/22/2003); 3 Recommendations

Pohnpei

1994-A-0527 State of Pohnpei, Federated States of Micronesia, Fiscal Year Ended September 30, 1992 (04/19/1994); 21 Recommendations \$2,764

2003-A-0389 State of Pohnpei, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/22/2003); 10 Recommendations \$74,332

Virgin Islands

2003-A-0167 Government of the Virgin Islands, Fiscal Year Ended September 30, 2001 (02/04/2003); 3 Recommendations

Yap

2003-A-0406 State of Yap, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/27/2003); 1 Recommendation

Cross References to the Inspector General Act

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*N/A = *Nothing to report this period.*

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