

Office of Inspector General
U.S. Department of the Interior

Semiannual Report to the Congress

Message From the
Inspector General

OIG Initiatives

Significant
Narrative
Summaries

April 2009





The Department of the Interior protects many landscapes where earth and sky come together. These special places are reminders that all Interior employees commit themselves to pass these places on unharmed as a legacy to the next generations. It is a tall order, and the OIG exists to help safeguard this legacy of the American people.

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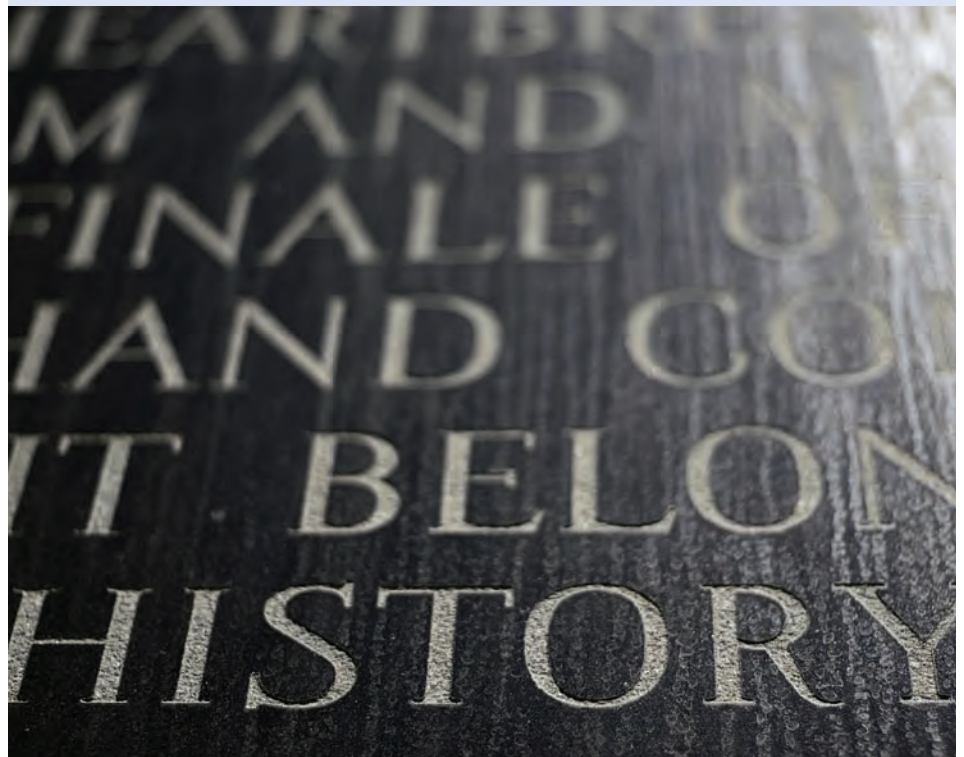
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About DOI and OIG

The U.S. Department of the Interior (DOI) is a large, decentralized agency with more than 67,000 employees and 236,000 volunteers located at approximately 2,400 operating locations across the United States, Puerto Rico, U.S. territories, and freely associated states. DOI is responsible for 500 million acres of America's public land, or about one-fifth of the land in the United States, and 56 million acres of Indian Trust lands. DOI also has responsibility for a variety of water and underwater resources, including 479 dams and 348 reservoirs and approximately 8,526 active oil and gas leases on 44 million acres of the Outer Continental Shelf. Approximately 30 percent of the nation's energy production comes from projects on DOI-managed lands and offshore areas. DOI scientists conduct a wide range of research on biology, geology, and water to provide land and resource managers with critical information for sound decisionmaking. DOI lands also provide outstanding recreational and cultural opportunities to numerous visitors worldwide.

The Office of Inspector General (OIG) promotes excellence, integrity, and accountability in these DOI programs. With fewer than 300 employees, the organization is driven by a keen sense of mission and dedicated to providing products and services that impact DOI mission results.

Images on the following pages remind readers of the diversity of the Department's stewardship responsibilities and the high ethical standards to which DOI employees must adhere in conducting the business of government in the best interest of the American public.



Message from the Inspector General



On February 17, 2009, the President signed the American Recovery and Reinvestment Act (Recovery Act or Act) into law, prompting a flurry of changes within our office. Most noteworthy was the February 23, 2009, announcement that Inspector General (IG) Earl Devaney would chair the Recovery, Accountability and Transparency Board, resulting in his leave of absence and my appointment as Acting Inspector General. Congress appropriated \$15 million to us to shepherd the roughly \$3 billion allocated to DOI under the Recovery Act.

Prior to IG Devaney's departure, we established the Recovery Oversight Office (ROO) to ensure effective execution of our three-pronged Recovery Act oversight strategy of prevention, detection, and reporting. ROO will serve as a separate unit reporting to the IG, and will commit to the rigorous oversight mandated under the Act. Our approach: dispatch interdisciplinary teams of auditors, evaluators, investigators, and analysts to deliver technical assistance, review DOI activities, and provide timely feedback to DOI on a variety of programmatic vulnerabilities and challenges.

As IG Devaney transitioned to his new duties, both old and new business drew our attention. We found that program mismanagement, fraud, theft, and crime in Indian country persist, warranting substantial investigative oversight. Theft of water incentive credits in the West punctuated how attractive this scarce resource has become, increasing its vulnerability to fraud, theft, and misappropriation.

DOI's energy-related and wildfire suppression programs will likewise garner significant attention. During the upcoming cycle the DOI must reconcile its approach to non-producing oil and gas leases, venture into new energy sources, and ensure the preparedness and efficacy of its wildfire suppression workforce. Finally, Insular Areas programs will continue to benefit from our supervision to ensure that accountability measures are identified and implemented.

In closing, we hope that the cases summarized in this *Semiannual Report* reflect our continued dedication to stewardship and oversight of the public's lands, buildings, public servants, and resources. As we shift into the unprecedented era of post-Recovery Act accountability and transparency, we are committed to execute our responsibility to ensure that funds invested in DOI initiatives and strategies are used for authorized purposes, and that we aggressively prevent, detect, and report instances of fraud, waste, and mismanagement.

A handwritten signature in black ink, reading "Mary L. Kendall".

Mary L. Kendall
Acting Inspector General

OIG Operating Principles

Mission

The mission of the OIG is to promote excellence, integrity, and accountability in the programs, operations, and management of DOI.

Values

The OIG operates as an independent oversight organization responsible to the American people, the Secretary, and the Congress to independently evaluate the operations of the Department of the Interior (DOI). Our core values are: Honesty and Integrity, Independence and Relevance, Fairness and Objectivity, and Professionalism and Competence.

Goals

The goals of the OIG establish the framework to position the agency in such a way as to be relevant and respected for its expertise and products in the rapidly changing world of 21st century America. We continuously strive to evaluate our efforts to ensure DOI's accountability and our responsiveness to the needs of Congress and the American people. We seek to develop and maintain an organization whose ideas and performance results make us a leader in the federal government.

Responsibilities

The OIG is responsible for independently and objectively identifying risks and vulnerabilities that directly impact, or could impact, DOI's ability to accomplish its mission. We are required to keep the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI 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 addresses the demand for programs that work better, cost less, and get the results Americans care about most.

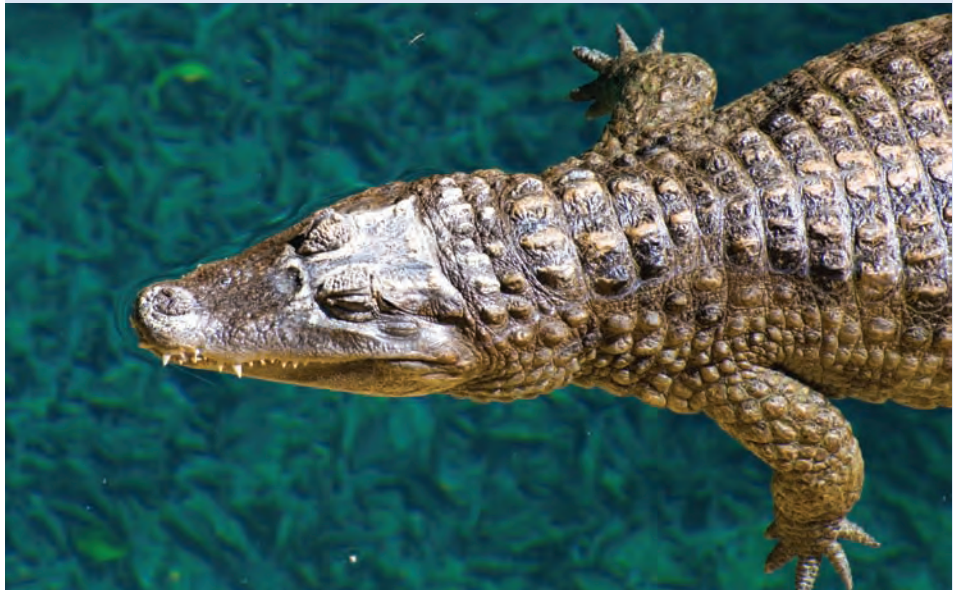
Activities

The OIG accomplishes its mission by conducting audits, inspections, evaluations, assessments, and investigations relating to DOI programs and operations. Our activities are tied directly to DOI major responsibilities and are designed to assist DOI in developing solutions for its most serious management and program challenges, most notably cross-cutting or DOI-wide issues. These activities are also designed to ensure that we keep critical issues prominent, thus providing opportunities to influence key decisionmakers and increase the likelihood that we will achieve desired outcomes and results that benefit the public.


DOI Management Challenges

OIG programs help to meet DOI's Management Challenges: Financial Management; Information Technology; Health, Safety, and Emergency Management; Maintenance of Facilities; Responsibility to Indians and Insular Areas; Resource Protection and Restoration; Revenue Collections; and Procurement, Contracts, and Grants.

Once almost extinct due to overcollection and habitat loss, the American alligator is a conservation success story thanks to federal/state efforts in the southern United States.



Office of Inspector General

A photograph showing a view through the white marble columns of the Lincoln Memorial. In the distance, the Washington Monument stands tall against a blue sky with light clouds. The U.S. Capitol building is visible behind the monument. A reflecting pool in the foreground shows the reflection of the monument. People can be seen walking on the path to the right.

The OIG operates as an independent oversight organization responsible to the American people, the Secretary, and the Congress to independently evaluate the operations of DOI.

OIG Trends, Themes, and Initiatives

The national economic crisis spurred the Congress to enact the American Recovery and Reinvestment Act of 2009 (Recovery Act), Pub. L. 111-5, 123 Stat. 115, as a strategic, unprecedented financial investment to jumpstart the economy. Hoping to create or save three to four million jobs, the Recovery Act will provide more than \$3 billion to DOI programs designed to stimulate increased economic activity while simultaneously repairing water and energy infrastructures, developing alternative and renewable energy sources, restoring environmental ecosystems, preserving and protecting national icons and historic landscapes, and enhancing science and research capabilities. Because DOI is entrusted with implementation of these initiatives, OIG challenges for the foreseeable future are enormous. This *Semiannual Report* touches upon themes that will require even more scrutiny as stimulus funds begin to flow into projects and programs.

American Recovery and Reinvestment Act Oversight

The Recovery Act galvanized us into action to guarantee that the Act's expectations for transparency and accountability are realized. As this *Semiannual Report* highlights, the newly created Recovery Oversight Office (ROO) is focused on preventing fraud, waste, and abuse of Recovery Act monies; reducing the impact of any misuse when it does occur; and ensuring transparency in our oversight efforts. This will occur through ROO activities such as: providing contract, financial assistance, and fraud awareness training to the DOI, bureaus, and private industry; developing and implementing a suspension and debarment referral program; using Critical Point Evaluations (CPE) and other streamlined reporting mechanisms to identify potential problems in planned or on-going major projects and activities; and quickly publishing findings and recommendations by way of recovery advisory notices, recovery flash reports, best practices reports, and CPE reports.

In addition, we are dedicating resources to educate both DOI and contractor personnel concerning the Recovery Act's special Whistleblower Protection provisions (Section 1553). These unique requirements extend whistleblower protections to contractor employees and mandate that we investigate their allegations of reprisal and that the Secretary take action where we find it. They also evidence Congress' intent to

rigorously oversee Recovery Act implementation. Our outreach and educational efforts are therefore crucial, since complaining employees can sue their employers in federal court if the IG or Secretary fail to act.

Royalty and Renewable Energy

The OIG continues to identify growth opportunities that DOI faces as it manages the public's vast royalty and energy resources. The Bureau of Land Management (BLM) manages 258 million surface acres of public lands located primarily in the Western United States and Alaska, and 700 million acres of below-ground minerals located throughout the country. On the other hand, the Minerals Management Service (MMS) manages oil, natural gas, other mineral resources, and ocean energy on the Outer Continental Shelf (OCS). Both BLM and MMS sell federal oil and gas leases onshore and offshore respectively. BLM is the lead agency for alternative energy activities within the continental United States, while MMS is the lead agency for alternative energy activities on the OCS.


To inform U.S. House of Representatives Chairman Norman Dicks' legislative deliberations, we analyzed the degree to which DOI met statutory and regulatory requirements governing the methodologies it employs to monitor and review the production processes on federal oil and gas leases. Our evaluation revealed several opportunities for improved management of oil and gas leases that may, in turn, inform DOI managers as they launch alternative energy programs.

The vision behind the Recovery Act is to double this nation's supply of renewable energy over the next 3 years, and make an enormous investment in basic research funding for new discoveries in energy. DOI is committed to explore and execute a myriad of projects such as wind energy and offshore wave energy through MMS, as well as geothermal, solar, oil shale, and wind energy projects onshore through BLM. As DOI moves forward, we anticipate a shift from the oil and gas focus to these energy alternatives, with attendant leasing options and processes, inspection and enforcement, and data interface concerns.

Spring comes to the White House lawn, where 43 presidents and their families have served the nation. The house was conceived and the cornerstone laid in 1792 during George Washington's presidency, though he never lived in the mansion.



Department-wide Issues



**History is written in the landscapes,
architecture, and objects conserved
by the Department of the Interior.**

DOI Fuels Consumption Data Reported Incorrectly

Executive Order 13423, *Strengthening Federal Environmental, Energy, and Transportation Management*, requires federal agencies to decrease petroleum fuel consumption by 2 percent annually, while increasing fleet alternative fuel consumption by 10 percent annually.

DOI reported that it had exceeded both of these requirements in fiscal years 2005 through 2007. However, we determined that it had misreported its fuel consumption in reports to the Department of Energy, which maintains the Federal Automobile Statistical Tool (FAST). This misrepresentation occurred due to errors in the fuel data from DOI bureaus.

We estimated that the DOI may have increased its consumption of petroleum-based fuels by as much as 22 percent from fiscal years 2005 to 2007. Poor data quality also calls into question the reported 58 percent increase in alternative fuel consumption. As a result, we could not determine whether or not DOI met its fuel consumption requirements.

Because of the number and significance of the errors we identified, we recommended that DOI should:

- ◆ Ensure bureau fleet managers perform an in-depth review of fiscal year 2005 FAST data for each bureau to make sure it is as accurate and reasonable as possible. Fiscal year 2005 is the base year for calculating the increases and decreases in fuel consumption for reporting purposes.
- ◆ Request the Department of Energy make adjustments in FAST based on the results of the detailed analysis.

Oil and Gas Production on Federal Leases: No Simple Answer

In the summer of 2008, crude oil prices reached an all-time high, as did gasoline prices at the pump. During this time, the oil and gas industry requested that DOI allow leasing in additional federal areas even though MMS reported that most existing leases were non-producing. At that time, Congress was considering legislation that

would require oil and gas companies to bring their federal leases into production before new leases could be acquired. During this controversy, the chairman of the U.S. House of Representatives' Subcommittee on Interior, Environment, and Related Agencies asked us review these non-producing federal leases.

We found that generally DOI does not monitor production progress during the initial term of a lease and has no formal policy to bring leases into production. Accordingly, DOI does not know the status of the approximately 5,600 offshore and 33,000 onshore leases reported to be non-producing.

We also found that incompatible data tracking systems used by BLM and MMS leaves DOI vulnerable to losing millions of dollars in oil and gas royalties. In one case, a breakdown of communications among the bureaus could have resulted in nearly \$6 million in lost royalties over a 5-year period, had the company holding the lease not voluntarily made the royalty payments.

Our review determined that many variables affect whether or not a lease can be successfully developed. Geologic uncertainties make it impossible to guarantee that a lease contains oil and gas in sufficient quantities to make it commercially viable. Also, because each lease is unique, data from currently producing leases cannot be used to predict the volume of oil or gas that might be extracted from other leases. Overall, although DOI could do more to track the status of non-producing leases, it may not be able to promote production. In fact, industry and bureau officials cautioned that a mandate to drill on all federal leases would not necessarily enhance production and might actually reduce industry interest in federal leases.

We made five recommendations that should help DOI establish a production policy, provide direction on lease monitoring activities, and improve lease data reporting and reliability.

Recovery Oversight Office (ROO) Reports On Goals and Actions

Congress provided OIG with \$15 million to oversee and ensure accountability of the billions of dollars appropriated to DOI through the American Recovery and Reinvestment Act (Act). The Act provides \$1 billion for the Bureau of Reclamation (BOR); \$750 million for the National Park Service (NPS); \$500 million for Bureau of

Indian Affairs (BIA); \$320 million for BLM; \$280 million for the U.S. Fish and Wildlife Service (FWS); and \$140 million for the U.S. Geological Survey. It also appropriates an additional \$490 million to the Department of Transportation (DOT) for DOI road projects, as well as funding for other federal departments that will consult with DOI on allocation.

To fulfill our accountability requirements under the Act, we established ROO, which ensures effective execution of our three-pronged strategy of prevention, detection, and reporting. We focus on preventing fraud, waste, and abuse of recovery and reinvestment dollars; reducing the effect of such misuse when it does occur; and ensuring transparency in our oversight efforts. We are blending our interdisciplinary staff of 29 auditors, evaluators, investigators, and analysts into integrated teams, whose members work side-by-side to deliver technical assistance, review DOI activities, and provide timely feedback to DOI on a range of topics to spur action.

Prevention

To assist DOI in preventing waste, fraud, abuse, and poor performance we are:

- ◆ Delivering technical assistance through education and fraud awareness training to the DOI, bureaus, and private industry on contract and grant fraud and whistleblower protection.
- ◆ Reviewing and helping to improve the quality of single audit reporting through delivery of technical assistance, performance of quality control reviews, and feedback on policy and guidance.
- ◆ Coordinating with DOI and its bureaus as they plan and develop policies and implementation strategies, and providing feedback on those policies and strategies.
- ◆ Developing and sustaining a suspension and debarment referral function to improve contract efficiency.

As of March 31, 2009, we had delivered fraud awareness briefings to approximately 400 individuals. Recipients of this training include professionals in procurement-related DOI University courses, procurement analysts in BLM, Bureau of Indian Education (BIE) procurement officials, and attendees at a BIE conference. We have also delivered training to the Department on the Federal Audit Clearinghouse (FAC). We will continue to deliver technical assistance—including fraud awareness briefings, FAC training, and risk assessment training, target-

ing the geographic locations where recovery projects and activities are occurring, as well as the offices and entities responsible for implementing those activities.

We are undertaking on-going coordination and communication efforts with DOI, and have found DOI officials to be cooperative and open to consistent communication. We attend weekly and bi-weekly meetings with high-level DOI officials, including the Department Recovery Act Coordinator, Acting Assistant Secretary – Policy, Management, and Budget, and the Senior Procurement Executive. We also attend a weekly Recovery Act Task Force meeting, co-chaired by the Recovery Act Coordinator and Assistant Secretary—Policy Management, and Budget and various subgroups of that Task Force. Finally, we will be serving as a member of the Recovery Act Executive Board. DOI has been receptive to feedback provided through these various forums.

We issued 8 recommendations for debarment to the DOI Suspension and Debarment Official for action. These referrals will help DOI avoid making awards to or entering into contracts with dishonest, unethical, or otherwise irresponsible entities or individuals.

Detection

To reduce the potential for misuse of funds provided under the Act as well as to reduce the potential for funds to be used either inappropriately or with inadequate results, we are:

- ◆ Conducting Critical Point Evaluations (CPE): Critical point evaluations are reviews of planned or on-going major projects or initiatives to identify potential problems before the results of such problems are realized. We will use a range of products to provide timely and actionable feedback to DOI, bureaus, and offices.
- ◆ Periodically monitoring contracting database for suspicious and irregular activity.
- ◆ Using the OIG hotline and other sources to help identify instances of misuse.

We have initiated a CPE on DOI and each of the bureaus. These CPEs will include reviews of project lists, governance structures and internal controls, contract and grant awards, and other high risk and relevant areas. For example, we have begun reviewing project selection and planned execution for BIA road maintenance and

construction projects, an area in which we have identified problems in the past. We have also reviewed and provided feedback to DOI on all of the project lists for the bureaus, DOI's 30-Day Plan to Congress, and other policies and guidance pertaining to implementation under the Act.

Reporting

We will report on what we find and make it publicly available when appropriate and not legally restricted. Our products will consist primarily of recovery advisory notices, recovery flash reports, best practices reports, and CPE recovery reports. Our CPE recovery reports will occur on a semiannual basis and highlight the most significant issues we have identified in the prior 6 months, as well as any information we have on actions taken by DOI and the bureaus to address them. We will also issue recovery referral briefs to other oversight organizations when an important matter comes to our attention that is beyond the scope of our authority. We have issued two recovery referral briefs to the Recovery, Accountability, and Transparency Board.

Verification of Implementation of Previous BLM Recommendations

We undertook this information technology (IT) evaluation to assess BLM's progress in implementing corrective actions recommended by the OIG during fiscal year 2007. Based on our evaluation and follow-up testing, we concurred that 1 recommendation had been resolved, but disagreed that 14 other recommendations were closed, even though BLM reported they had been resolved. Our evaluation concluded that 32 recommendations remained open.

We determined BLM had put forth little effort to implement our recommendations. For example, BLM took more than a year to formally contact another federal agency with which they physically share space. In addition, BLM estimated it would take 2 years to develop supporting standards and procedures for a policy that allegedly already existed. We also found that BLM's assertion that they provided additional access to their security personnel (one of our recommendations) was inaccurate.

As a result of our evaluation, we concluded BLM could not ensure the security of its network or data. Furthermore, we concluded BLM was in significant non-compliance with federal law, including the Clinger-Cohen Act of 1996, FISMA, and FIPS, and did not appear, based on their own responses, to be prepared to come into compliance anytime soon.

Verification of Implementation of Previous MMS Recommendations

We undertook this evaluation to assess MMS progress in implementing IT security corrective actions recommended by the OIG during fiscal year 2007. Based on our evaluation and follow-up testing, we concluded 5 recommendations had been closed, while 5 others remained open. We disagreed with MMS that end users had been sufficiently restricted to satisfy our previous recommendations related to controlling this vulnerability.

We found that the typical end user was a power user who retained significant access to system utility programs. We successfully penetrated MMS during our evaluations in 2007 by leveraging these same system utility programs. More work needs to be done to restrict end users from accessing operating system utilities. Sensitive data on file servers also needs to be secured. MMS has made progress in addressing OIG recommendations, but additional work remains.

Verification of Implementation of Previous NBC Recommendations

The OIG undertook this evaluation to assess the National Business Center's (NBC) progress in implementing IT security corrective actions recommended by the OIG during fiscal year 2007. Based on our evaluation and follow-up testing, we concurred that 9 recommendations reported as resolved by NBC were indeed closed, but disagreed on 10 others reported closed by NBC. NBC's response to 3 recommendations proved inadequate to enable us to determine whether or not corrective action had been taken. We concluded that 39 recommendations remained unresolved and still open. Based on the updates provided by NBC, as well as our own testing, we concluded that little substantive progress has been made addressing many of the recommendations made in 2007.

The Three Soliders sculpture by Frederick Hart is part of the Vietnam Veterans Memorial complex in Washington, D.C. It is located on the National Mall, and is one of many icons of national history overseen by the Department of the Interior.



Bureau of Indian Affairs



**A wooden totem near Ketchikan,
Alaska, reminds us of the impact of
the land and its resources on our lives.**

Review of IRRP Completed and Recommendations Made

The Indian Reservation Roads Program (IRRP) is part of the Federal Lands Highway Program established to address transportation needs of Alaskan Native communities by providing funds for planning, designing, constructing, and reconstructing designated public transportation roads and facilities. These roads and facilities provide either access to, or access within Alaskan Native lands, communities, and villages.

BIA and Federal Highway Administration's Federal Lands Highway Office jointly administer the program with funding from annual DOT appropriations. As most IRRP contracts are administered under the provisions of the Indian Self Determination Act (P.L. 93-638), the Alaskan Native communities are responsible for the daily administration of those contracts. However, BIA is tasked with oversight and administration of the program.

We found that the Alaska region's inattention to expenditures and its failure to manage its program has repeatedly jeopardized the success of Alaskan Native community roads projects, left the Alaskan Natives without needed infrastructure, and caused millions of dollars to be unaccounted for or wasted. For example, the Alaska Regional IRRP Director told us that while \$32 million in program funding was distributed to approximately 230 Alaskan Native communities each year, only about \$3 to \$4 million in roads projects had any physical oversight or verification of work completed.

This lack of oversight has allowed some Alaskan Native communities to spend money on activities unrelated to those for which the funds were awarded. Further, the region's internal management controls have completely broken down, enabling wage-grade employees to earn more than \$100,000 in a given year without explanation.

Our report contained 7 recommendations that, if implemented, should help correct the deficiencies noted within this specific BIA regional office. These recommendations for improving internal management, which would allow BIA to administer the program to the full benefit of the Alaskan Native Communities, concur with recommendations previously made in a Department of Transportation report on the BIA office. Additionally, we recommended that surplus or stimulus funds be given to this program only when the necessary changes are made to ensure that those funds are properly accounted for and managed.

Former Casino Employee and Associate Sentenced on Conspiracy and Theft

On January 16, 2009, Kala R. Dennis, a former tribal casino operations clerk, was sentenced to 46 months incarceration followed by 3 years supervised release, and ordered to pay \$194,999 in restitution. Co-defendant Frederick Burrell was sentenced to 5 years' probation, with the first 6 months served in home detention, and ordered to pay restitution in the amount of \$69,044.

In November 2004, the National Indian Gaming Commission contacted the OIG regarding the theft of \$120,000 from a Poarch Band of Creek Indians casino, Tallapoosa Entertainment Center, located in Montgomery, Alabama. Kala R. Dennis, former Tribal casino operations clerk, was convicted in August 2008 in the Middle District of Alabama on charges of conspiracy and theft by an Indian casino employee.

Frederick Burrell, who pleaded guilty to the same charges in May 2007 after accepting a plea agreement, had originally been responsible for the scheme. He first took money from the casino and made false entries in casino records to conceal the thefts. After succeeding several times, he recruited Dennis to participate. Burrell and Dennis stole approximately \$128,000. On her own, Dennis stole an additional \$131,000. She justified to co-workers her amassed funds as gambling winnings, passing out hundred-dollar bills and purchasing vehicles. Summaries of this case have appeared in previous semiannual reporting.

Former Officials Convicted of Conspiracy and Misapplication of Restricted Funds

On November 20, 2008, Robert Newell, former governor of the Passamaquoddy Tribe Indian Township Reservation, and James J. Parisi, former finance director also at the Indian Township, were convicted by a jury in U.S. District Court in Bangor, Maine.

Newell was convicted of 29 counts, and Parisi of 11 counts, which included conspiring to defraud the United States, intentionally misapplying funds of a federal health care benefit program, making false statements, and submitting false claims to federal agencies. All

charges related to the misuse of restricted funds awarded to the Passamaquoddy Tribe when Newell was the Township governor between 2003 and 2006 and Parisi the finance director. They await sentencing.

New Mexico Contractor Pleads Guilty To Stealing Tribal Funds

On March 11, 2009, Anthony D. Moya pled guilty in U.S. District Court to embezzlement from the Santo Domingo Pueblo tribe. He admitted to stealing tribal funds while employed as a contract manager working for Dream Catcher Consulting Corporation, owned by his then-father-in-law, a New Mexico political consultant and well-known businessman. At the time, Moya had managed a Phillips 66 gas station upgraded with \$600,000 from a BIA secured loan.

A federal grand jury indicted Moya in November 2008 on 16 counts of embezzlement for allegedly stealing \$140,000 from the tribe. The indictment charged that from November 2003 to March 2004, Moya diverted tribal funds to his own personal use. He paid his American Express bills, wrote checks to himself, and provided \$25,000 to his then-wife. During the time of the embezzlement, Moya was the vice-president of Santa Fe Protective Services, a federal contracting firm owned by his former wife.

The OIG investigation disclosed that Moya used tribal funds to help cover Santa Fe Protective Service's payroll, rent payments, and advertising expenses, without any clear authorization from the tribe. These findings were not used in the criminal proceedings against Moya, however.

In his signed plea agreement, Moya admitted to misusing approximately \$312,000 of Santo Domingo funds from 2002 to 2004. Moya currently owns and operates Omni Development Corporation, a Santa Fe-based general contracting firm.

Six Tribal Employees Indicted for Theft

Among ten people indicted on February 4, 2009, by the Federal Grand Jury were six tribal employees. The jury, convened in Great Falls, Montana, indicted these individuals for felony violations pertaining to theft from an Indian Tribal Organization. Among those charged were 2 employees of the Blackfeet Credit Department (BCD) and 4 employees

of the Blackfeet Crystal Creek Lodge Treatment Center (LTC). Three tribal employees at the center of the fraud scheme (former BCD receptionist Alex Charles Good Rider, former BCD administrative assistant Clarice Ann Hall, and former LTC admissions clerk Bobie Jo Arnoux) were also charged with felony violations of conspiracy.

We conducted our investigation at the request of the Blackfeet Tribe of Indians. The ensuing investigation determined that Good Rider, Hall, and Arnoux recruited co-workers, friends, and family members to participate in their scheme to defraud the Blackfeet Tribe. The scheme required recruited nominees to submit a short-term loan application to the BCD through Good Rider. Good Rider ensured the loan application was processed and approved, following which a “loan” check, typically in the amount of \$1,500, was issued to the nominee. Good Rider and/or Arnoux accompanied the nominee to the local bank to negotiate the check into cash. Then Good Rider and/or Arnoux divided the money and distributed it to those involved in the fraud scheme.

Good Rider furthered the scheme by destroying loan applications, stealing BCD blank checks, and by forging the signature of the Blackfeet treasurer onto the checks. Our investigation revealed that between January 7, 2008, and May 5, 2008, 46 fraudulent checks totaling \$62,270 were issued in connection with this scheme.

The defendants entered not-guilty pleas at their criminal arraignment the week of March 9, 2009. Trial has been set for May 13, 2009, in the U.S. District Court in Great Falls, Montana.

Originally of Anishnabe design, dreamcatchers suggest a way to separate what is positive from what is not. All that is positive goes easily through the center of the dreamcatcher. The rest is left behind.



Bureau of Indian Education



**The natural world and its resources
give many opportunities for all forms
of education at every age.**

Former Executive Director of Winslow Residential Hall Indicted for Travel Fraud

On March 3, 2009, Mike Kee James Sr., former executive director of Winslow Residential Hall, Inc., in Winslow, Arizona, was indicted by a federal grand jury in the District of Arizona on one count of embezzlement from an Indian Tribal Organization.

Between March 2004 and August 2006, James allegedly took 176 trips and received \$82,053 in travel advances from Winslow Residential Hall. On 74 of the 176 trips, he made false travel claims in the amount of \$21,467.

James allegedly made these claims by charging his corporate credit card for lodging and other expenses for which he already had received funds in the form of a travel advance. His corporate credit card was directly billed to and paid by the Winslow Residential Hall. James also requested and obtained travel advances for events that overlapped each other. At times, he received two advances for the same trip. In addition, James received travel advances for trips he did not take.

Bureau of Land Management



**Bureau of Land Management
administers millions of acres of
public land that contain natural,
cultural, and historical resources.**

Contractor Indicted for Fraud in Connection With Bogus Training Certificates

The OIG initiated a joint investigation in December 2007 with the BLM Office of Law Enforcement and Security regarding fraud allegedly committed by private fire contractor David A. Monington, operating as Midwest Fire Suppression, in Miles City, Montana. Investigators suspected Monington had submitted false documents to BLM fire contractors in connection with his fire suppression training and employment qualifications.

Our investigation revealed 10 forged certificates of training, 9 forged fire position task books, and 1 forged employee performance rating issued in the name of David Monington. Monington used these documents to obtain fire suppression-related employment in supervisory positions for which he was unqualified (e.g., air tactical group supervisor, strike team leader, and helibase manager). If he had been successful, he could have created an unsafe and increasingly hazardous work environment for fellow fire fighters. Several South Dakota and Wyoming state employees, as well as one former U.S. Forest Service employee, stated that their purported signatures recorded on certificates of training and position task books issued in Monington's name were forgeries.

When interviewed, Monington admitted that 15 of these false documents contained forged signatures, although he denied that he was responsible for the forgeries. Monington asserted that he first learned of the forged documents in December 2006 while employed with the Miles City Fire Department. However, he continued to issue these documents to prospective employers through calendar year 2007. The investigation also revealed that Monington submitted these false documents to the National Wildfire Suppression Association in May 2006 to obtain instructor status, a position he was unqualified to hold and one that he maintained until December 31, 2006.

On November 19, 2008, our findings were presented to the Federal Grand Jury convened in Rapid City, South Dakota. The Grand Jury charged Monington with two counts of mail fraud and one count of wire fraud. He was arrested without incident at his residence on November 24, 2008, and transported to the U. S. District Courthouse in Billings, where he appeared before a U. S. Magistrate and, after processing, was released from federal custody.

Monington subsequently filed a Motion to Suppress statements he made to law enforcement during his interview on August 13, 2008, in Miles City, Montana. This hearing will occur in late April 2009. No trial date has been set.

Bureau of Reclamation



**O'Shaughnessy Dam and, behind it, the Hetch Hetchy Reservoir supply hydroelectric power for San Francisco and surrounding California counties.
Photo by Bryan Brazil.**

Senior Managers Indicted For Scheme To Steal Water

On December 3, 2008, the Truckee-Carson Irrigation District (TCID), along with managers Dave Overvold, Lyman McConnell, Shelby Cecil (former Water Master, now deceased), and John Baker (also a former Water Master) were indicted by a federal grand jury in the U.S. District Court, District of Nevada, on 10 counts for document falsification, false claims, conspiracy to defraud, and false statements.

A service contract with BOR made the irrigation district responsible for distributing and managing water from the Carson and Truckee Rivers. The water went to users participating in the “Newlands Project.” TCID’s water distribution obligations, including limitations imposed on water diversion from the Truckee River, are defined in the Operating Criteria and Procedures (OCAP) document, revised in 1988 to include an “efficiency incentive provision” that allowed the managers to manipulate the procedures document and steal water.


The pertinent portion of this document states, “In any given year that TCID’s actual water efficiency rate exceeds the target efficiency rate for the actual head-gate water delivery, two-thirds of the resultant savings, in water, will be awarded to TCID by BOR as storage in the Lahontan Reservoir. This storage amount will remain in the Lahontan Reservoir as water available to TCID to be used at TCID’s own discretion.”

The indictment alleges that during the years 2000 to 2005, TCID managers directed its employees to “write-off” water, which included the manipulation of water meters—falsifying the delivery records to improve TCID efficiency rate calculations conducted by BOR at the end of each water cycle season. TCID submitted these records to BOR for each of the irrigation years 2000 through 2005 so that BOR could determine whether or not TCID had met the OCAP target efficiency rate for that year and had earned any water incentive credits. TCID was awarded 40,150 water incentive credits for each of those years.

TCID planned to obtain these incentive credits in the form of thousands of acre-feet of water by submitting materially false numbers that allowed them purportedly to meet the target efficiency rate set by OCAP, and thus trigger the BOR incentive credits. TCID considered this *recoupment* payments, following a civil lawsuit filed by the Department of Justice and the Pyramid Lake Paiute Tribe against TCID seeking repayment of approximately 1,057,000 acre-feet illegally diverted by TCID from the Truckee River to the Newlands Project.

Trial date has been set for February 2010.

National Park Service



Grand Canyon National Park, a World Heritage Site, protects more than two billion years of Earth's geological history. This year, the site celebrates its 90th anniversary as a national park.

Contractors Plead Guilty to False Certifications

As previously reported in the October 2007 *Semiannual Report to Congress*, a federal grand jury in Phoenix, Arizona, returned a 29-count indictment against Ernest Robert McFarland, 66, of Fort Meyers, Florida, and a 23-count indictment against Wayne George Heidle, 53, of La Habra, California, for conspiracy, false claims, mail fraud, and false statements. McFarland was the owner and president of Pacific General, Inc., and Heidle the vice president. The investigation that uncovered evidence supporting the indictment was initiated in 2004, and conducted jointly with the FBI.

On April 21, 2008, McFarland pleaded guilty to 6 counts of making false statements. In his plea agreement, he admitted to knowingly submitting progress payment certification forms to the Grand Canyon National Park, in which he falsely stated that he had used government funds to pay company subcontractors for National Park Service (NPS) projects. On August 11, 2008, McFarland was fined \$5,000, sentenced to 5 years of probation, 4 months of home confinement, and ordered to pay restitution to the NPS in the amount of approximately \$435,297.

On January 28, 2008, Heidle pleaded guilty to information charging him with one count in violation of Title 18 USC, Section 4 (misprision of a felony). In his plea agreement, Heidle admitted that he knew and concealed the fact that McFarland submitted false progress payment certification forms so as to receive contract payments. On May 5, 2008, Heidle was sentenced to 5 years of probation and ordered to pay approximately \$69,730 in restitution to the NPS.

A stipulated civil judgment in the amount of \$1.5 million is pending. McFarland will be required to submit annual financial status reports so that the U.S. Attorney's Office can determine his ability to pay the \$1.5 million stipulated civil judgment.

Superintendent Given Letter of Reprimand After Conflict of Interest Uncovered

After a confidential source alleged a possible conflict of interest over a real estate transaction between a park superintendent and a park concessioner, the OIG investigated the case. We determined that the superintendent bought a parcel of land in 1992 for \$84,000, sold it in December 2002 for \$425,000, and financed the sale of the property to a concessioner over the course of 63 months.

Based on the appearance of a conflict-of-interest, we reviewed documents submitted by the superintendent. This review determined that he made false statements or concealed material facts on his Office of Government Ethics form 450, as well as in an e-mail he sent to the NPS reviewing official who had requested additional information concerning the nature of the transaction. The superintendent also signed the conflict of interest certification for the contract process, further complicating his position.

Our findings were presented to the local U.S. Attorney's Office, which declined to prosecute the NPS employee because his case did not meet its criminal threshold. Our office was notified in March 2009 that the superintendent had been transferred to another national park and given a Letter of Reprimand.

Former Law Enforcement Officer Pleads Guilty To Theft

The OIG initiated an investigation upon receipt of a complaint that a U.S. Park Police Sako rifle reported stolen several years ago, had been located by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) at a pawn shop in Georgia. The pawn shop records indicated that Dane Henry, a retired NPS law enforcement officer had pawned the rifle.

Our investigation determined that during Henry's tenure at the Federal Law Enforcement Training Center, he stole a Sako rifle, a Browning rifle, and fifteen Sig Sauer ammunition magazines. On March 2, 2009, Henry pled guilty to theft and was sentenced to 30 days of home confinement, 2 years of probation, and a fine of \$750.

Two bighorn sheep pecked into red rock at Monument Valley within the Navajo Reservation. Petroglyphs such as these are protected in such national park areas as Petroglyph National Monument in New Mexico.



Office of Insular Affairs



The Insular Islands were a chain of volcanic islands that collided and fused millions of years ago. They offer microclimates for many life forms.

U.S. Virgin Islands Workers' Compensation Benefits at Risk

Can the Virgin Island (VI) government continue to guarantee benefits to injured workers using the Workers' Compensation Program? The OIG conducted this audit to find out whether or not the government adequately safeguarded workers' compensation funds and ensured that all employers met filing and payment requirements.

The Workers' Compensation Program provides income and medical benefits to all VI employees injured on the job. It is administered by the Division of Workers' Compensation Administration (WCA) of the VI Department of Labor. WCA employees receive and evaluate workers' compensation claims and authorize benefit payments to qualified employees. During the past 4 years, WCA processed approximately 23,300 orders, totaling \$28 million paid to injured workers.

The VI Department of Finance (Finance) Office of the Custodian of the Government Insurance Fund (GIF) pays authorized claims and provides funds to administer the program. To meet its responsibilities, GIF collects annual premiums from all VI employers who have full-time employees. During the past 4 years, GIF reported collections of more than \$32 million, and issued approximately 11,300 certificates of government insurance. A certificate serves as an employer's proof of a workers' compensation insurance coverage.

In the future, however, the program may be unable to meet the needs of injured workers, especially in the event of a major job-related catastrophe at one of VI's primary employers—the Water and Power Authority or the fire department for example.

From 2004 to 2007, the fund experienced losses of approximately \$10.6 million due to improper use and poor management. In addition, shortfalls occurred due to outdated rates, inaccuracies in individual premium rates, and uncollected premiums. This, plus an antiquated, manual system of collection for premiums and claims processing contributes to the overall vulnerability of the fund.

The Governor of the Virgin Islands concurred with the recommendations made by the OIG in its report and has initiated steps necessary to correct the deficiencies. These steps include disallowing unrelated payments from the Workers' Compensation Fund and ensuring that all money owed to the fund is collected.

Evidence Integrity Is at Risk At VI Police Department

Headed by a commissioner, the Virgin Islands Police Department is divided into two districts: the St. Thomas/St. John/Water Island District and the St. Croix District. The commissioner asked the OIG to conduct a review of police department evidence rooms and firearms storage areas.

In the face of rising crime, VI citizens deserve the sense of security that stems from efficient handling of evidence. The success or failure of any criminal investigation and subsequent prosecution depends upon the availability of properly handled and maintained evidence.

However, the Police Department fails to meet this standard. Its inability to address long-standing deficiencies in maintaining the integrity of criminal evidence has been perpetuated for nearly two decades. Evidence is often difficult to locate due to a poor inventory system. At times, it goes completely unaccounted for.

Evidence room overcrowding and disorganization is compounded by the lack of an appropriate disposal system. Improper storage practices, including the use of an abandoned building to house evidence for active cases, have led to the damage, contamination, and destruction of critical evidence.

The security of evidence also has been compromised due to unrestricted access to evidence rooms and an overall lack of physical security measures. Similar issues related to inventory, storage, and security also exist within the Firearms Bureau.

These conditions have been documented in two previous OIG reports. However, earlier recommendations for corrective actions have been ignored. In 1994 these same issues were addressed in a series of Pulitzer Prize-winning news articles published by the Virgin Islands Daily News. Without immediate and radical change, these problems will continue into the foreseeable future.

Serious Problems Identified With Guam Tax Collections

Our evaluation of the Government of Guam's (Guam) tax collection activities identified serious problems at the Department of Revenue and Taxation (DRT), as well as significant challenges that Guam must meet to significantly improve the effectiveness of its tax collection efforts. We estimated that persistent deficiencies in Guam's tax collection process result in lost tax revenues of at least \$23.5 million annually.

In responding to our report, the Governor committed to resolving resource constraints outlined in our report and revitalizing Guam's tax collection and enforcement efforts. However, given Guam's lack of success in dealing with these challenges in the past and its current dire financial situation, we concluded that the Office of Insular Affairs' (OIA) active involvement and assistance will be required to achieve significant and lasting improvements.

OIA is charged with carrying out DOI's responsibilities to coordinate federal policy in the U.S.-affiliated insular areas, which includes Guam. According to OIA's fiscal year 2009 budget justification, OIA will achieve its mission by, among other things, "increasing Federal responsiveness to the unique needs of island communities."

We found that while OIA had provided Guam with financial assistance targeted at improving tax collection operations, the funding did not enhance DRT's operations. In fact, we were told that several DRT revenue agents quit the agency to accept higher paying jobs in the private sector after they received training paid for with OIA monies.

In keeping with OIA's mandate, and in recognition of the fact that funding alone does not ensure change, we recommended that OIA directly participate with the Governor in developing and implementing an action plan to revitalize DRT. OIA generally concurred with our recommendations but took what we considered a "business-as-usual" approach to the problem. Moreover, the response failed to provide details about the specific actions OIA planned to take to provide "direct involvement in improving tax collection activities." Given OIA's responses to the report, we considered the recommendations both unresolved and unimplemented, and have requested that OIA provide additional information to demonstrate its commitment to help Guam finally address its long-standing tax collection deficiencies.

Recommendations Made to Improve Department of Revenue and Taxation

DRT enforces the income and general tax laws of the Territory of Guam, and collects income taxes, business privilege taxes, and property taxes, as well as revenues from other sources. In fiscal year 2006, Guam's revenues totaled about \$683 million, of which approximately \$417 million came from taxes and fees.

Our evaluation found, however, that DRT's efforts to assess and collect taxes are deficient, and that they result in annual revenue losses of at least \$23.5 million annually. The reasons for this deficiency arise from DRT's lack of adequate funding and staff, inability to hire and retain qualified tax enforcement officers, an ever-increasing workload, and reliance on manual processes and outdated equipment.

As a result of these constraints, DRT did not promptly process tax information, perform complex corporate audits, or attempt to identify businesses and individuals that failed to file tax returns. In addition, tax liabilities were not collected in a fair and expeditious manner, and criminal prosecutions of tax law violations were non-existent.

Worse yet, we found that these tax collection problems are not new. OIG reports dating back to 1989 included recommendations to correct the shortcomings in Guam's tax collection efforts. Despite the fact that many of our recommendations during these years addressed the need to provide DRT with additional resources or to help the department make better use of existing resources, our current evaluation found that Guam has actually reduced DRT's staff and funding during the last 10 years.

We made two recommendations to begin the process of revitalizing DRT and restoring an effective and robust tax collection process. The Governor of Guam concurred with our recommendations and identified actions he would take to address our concerns. Based on the Governor's response, we consider the recommendations resolved. However, implementing corrective actions and repairing the damage done to Guam's tax collection apparatus by 20 years of neglect will undoubtedly prove to be a long and difficult task.

Continued Oversight and Capacity Building is Needed in Insular Areas

The OIG continues to provide significant oversight of federal funding provided to and managed by insular areas governments.

- ◆ **Compact Sector Funding:** The Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau receive significant Compact annual funding, as well as other federal grant funding. Reviews of the governments' management control systems and program activities have regularly identified control, compliance, and accountability weaknesses. Special focus needs to continue for cash management and for financial and project accountability activities.
- ◆ **American Recovery and Reinvestment Act:** As federal agencies implement the Recovery Act, significant federal funding will be provided to certain insular area governments for, but not limited to, infrastructure improvements (roads, watershed flood control projects, etc.) public transit, education, public safety, and workforce investment. To ensure the high level of accountability and transparency envisioned in the Recovery Act, the OIG has established an office whose primary mission is the oversight of Recovery Act funds.

In addition, the OIG continues with its outreach capacity building activities, providing regular training to Insular Areas Public Auditor investigative and audit staff in the areas of detecting and investigating contract and procurement fraud. We hope that the OIG's continued commitment to provide improved training opportunities to insular area governments personnel will remedy some control, compliance, and accountability problems in this U.S.-funded program.



U.S. Fish and Wildlife Service



Coho salmon once were abundant in fresh water streams throughout the Pacific Northwest. FWS biologists are working with partners to restore fish populations.

Bird Survey Aircraft Need To Be Removed From Service

For more than a decade, the National Business Center Aviation Management Directorate (NBC-AMD) has granted waivers for eight FWS Division of Migratory Birds aircraft to be flown over maximum takeoff gross weight in excess of FAA regulations and manufacturer specifications. NBC-AMD originally granted waivers because:

- ◆ the missions were flown in remote areas of the Continental United States, Alaska, Canada, and Mexico, where airports, fuel, and weather reporting stations are limited, and
- ◆ at the time, no aircraft in production could meet the combination of load carrying capacity and endurance needed to safely fly missions in those environments, though this no longer holds true.

Although FAA rules do not apply to federal agencies, DOI has taken some actions to mitigate the risks associated with exceeding the FAA maximum takeoff weight. For example, FWS has a contract to provide 5 to 8 new aircraft to replace those flying over maximum gross takeoff weight.

Despite this plan, our evaluation found no definitive delivery timetable for the new aircraft. Also, safety concerns exist for those aircraft being replaced that are over maximum takeoff gross weight. The OIG recommended immediately halting the use of these aircraft and their subsequent removal from service.

Conspiracy Indictment Involves Contract Fraud

On March 24, 2009, FWS employee Kevyn Paik and his business partner, James Duarte, a former FWS employee, were indicted by a federal grand jury in the U.S. District Court for the District of Hawaii on 10 counts of wire fraud, mail fraud, and participation in a matter affecting an executive branch employee's interest.

The investigation of a “straw” subcontracting scheme associated with a federal contract on the Island of Kauai resulted in the indictment, which alleges the employee conspired with his business partner to financially benefit from an agency contract with Ducks Unlimited.

Ducks Unlimited obtained a \$650,000 contract for pond restoration work in 2001. As part of the restoration project, it subcontracted earthwork for Hanalei

Refuge Pond “C” to Anini Landscaping, LLC, owned by the FWS employee, who worked through a business partner to arrange a partnership and purchase an earth moving machine.

To obtain the subcontract, the business partner recruited two “straw” subcontractors through whom Ducks Unlimited could work. These “straw” subcontractors could then hire the business partner to perform the Pond “C” earthwork himself, using the FWS employee’s equipment. The “straw” subcontractors received contract payments from Ducks Unlimited and passed the majority of the contract proceeds on to the business partner, who, in turn, passed substantial contractual dollars on to the FWS employee in the form of cash.

Former Special Agent Convicted For Obstructing Justice and Possessing Stolen Firearms

The OIG initiated this investigation based upon a complaint made by an assistant U. S. attorney (AUSA) in Abingdon, VA. The AUSA reported that former FWS Special Agent Kelly Holland may have stolen evidence that pertained to a federal/state investigation. Additionally, the AUSA reported that the agent provided false statements to his former supervisor as well as during his Grand Jury testimony.

On February 4, 2009, former FWS Special Agent Holland was convicted of obstructing justice and possessing a stolen firearm. Sentencing is scheduled for May 13, 2009.

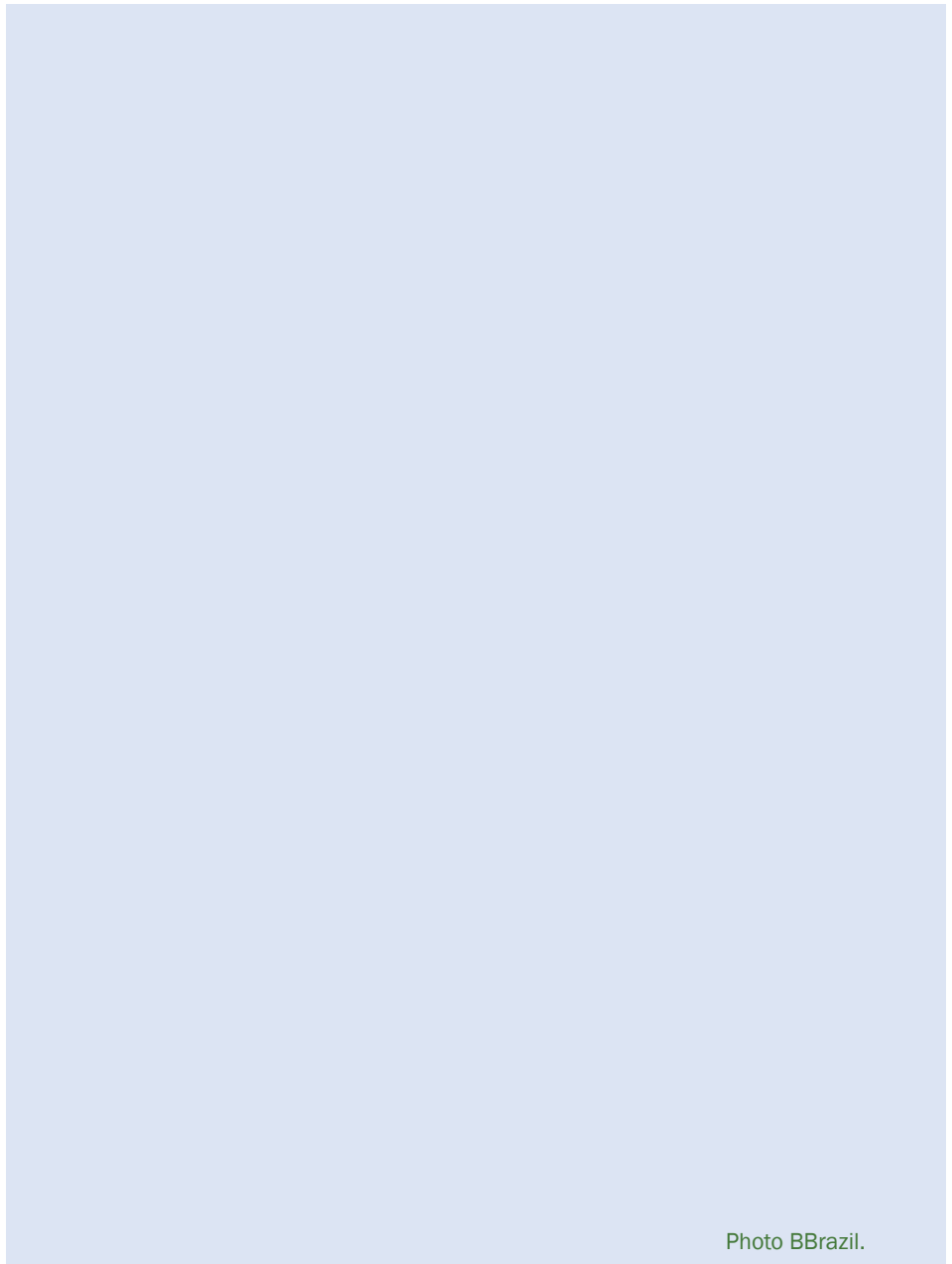


Photo BBrazil.



Appendices



STATISTICAL HIGHLIGHTS

Investigative Activities

Cases Closed	224
Cases Opened	248
Hotline Complaints/Inquiries Received	109

Criminal Prosecution Activities

Indictments/Informations	28
Convictions	11
Sentencings	12
- Jail	76 months
- Criminal Penalties	\$479,153
- Probation	301 months
- Community Service	330 hours
Criminal Matters Referred for Prosecution	32
Criminal Matters Declined This Period	17

Civil Investigative Activities

Civil Referrals	4
Civil Declinations	1
Civil Settlement	\$273,000

Administrative Investigative Activities

Removals	2
Downgrades	3
Resignations/Retirements	5
Suspensions	8 (63 days)
Reprimands/Counseling	17
Reassignments/Transfers	5
General Policy Actions	25
Administrative Recoveries	\$8,515
Contracts Terminated	1
Bureau Non-Responsive*	1

* Bureau Non-Responsive is a category indicating failure by a bureau to respond to referral for administrative action.

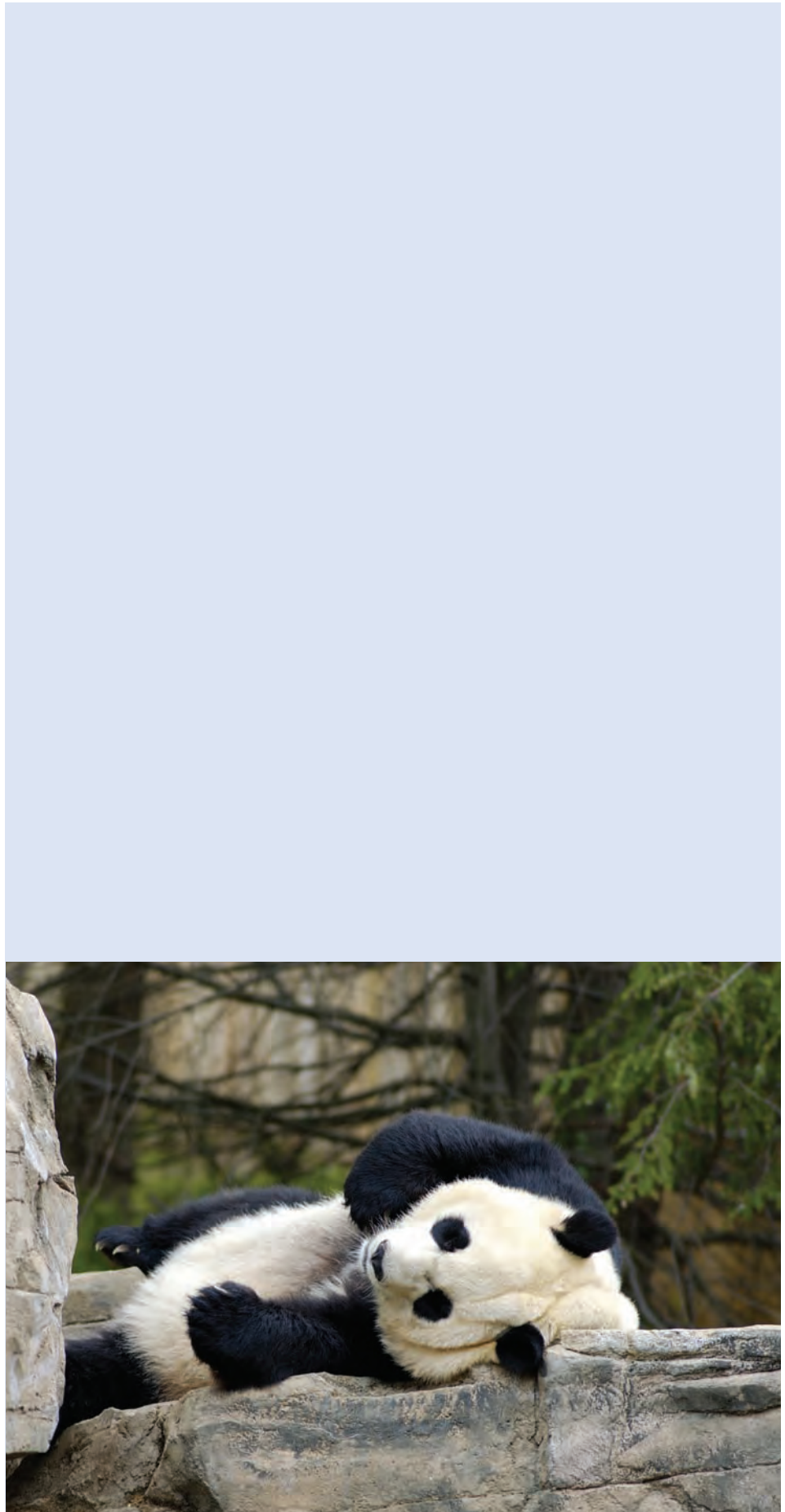
STATISTICAL HIGHLIGHTS

Audit and Evaluation Related Activities

Reports Issued	33
Performance Audits, Financial Audits, Evaluations, Inspections, and Verifications	26
Grant Audits.....	7

Audit and Evaluation Impacts

Total Monetary Impacts	\$34,883,918
Questioned Costs (includes unsupported costs)	\$2,327,396
Recommendations That Funds Be Put to Better Use	\$66,522
Lost or Potential Additional Revenues	\$32,490,000
 Audit and Evaluation Recommendations Made	 305
Audit and Evaluation Recommendations Resolved	65



Reports Issued During the Six-Month Reporting Period

This listing includes all reports issued during the 6-month period that ended March 31, 2009. 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*, **** *Lost or Potential Additional Revenues*, and ***** *Wasted Funds*).

Audits, Inspections, Evaluations, and Verifications

Bureau of Indian Affairs

X-IN-BIA-0013-2008	Independent Auditors' Report on Indian Affairs Financial Statements for Fiscal Years 2008 and 2007 (2/4/2009).
WR-IV-BIA-0001-2009	BIA Alaska Regional Indian Reservation Roads Program Rife with Mismanagement and Lacking Program Oversight (2/9/2009).
X-IN-BIA-0005-2009	Management Letter Concerning Issues Identified During the Audit of the Indian Affairs Financial Statements for Fiscal Years 2008 and 2007 (3/9/2009).

Bureau of Reclamation

ER-RR-BOR-0002-2008	Program Assessment Rating Tool Progress Evaluation: Bureau of Reclamation Rural Water Supply Projects (2/9/2009).
X-IN-BOR-0015-2008	Independent Auditors' Report on the Bureau of Reclamation's Financial Statements for Fiscal Years 2008 and 2007 (2/18/2009).
X-IN-BOR-0007-2009	Management Letter Concerning Issues Identified During the Audit of the Bureau of Reclamation Financial Statements for Fiscal Years 2008 and 2007 (3/23/2009).

Departmental Offices

WR-EV-OSS-0005-2008

Flash Report - Department of the Interior:
Risking People and Property by Flying Airplanes
in Excess of Federal Aviation Administration and
Manufacturer Specifications (2/9/2009).

Multi-Office Audits

C-IS-MOI-0008-2008

DOI Fuels Consumption Data is Incorrectly Re-
ported (11/4/2008).

X-IN-MOA-0011-2008

Independent Auditors' Report on the Department
of the Interior Financial Statements for Fiscal
Years 2008 and 2007 (11/15/2008).

ER-EV-MOA-0001-2008

Observations and Suggestions on DOI's Charge
Card Transition (2/9/2009).

X-IN-MOA-0003-2009

Management Letter Concerning Issues Identified
During the Audit of the Department of the Interior
Financial Statement for Fiscal Years 2008 and
2007 (2/19/2009).

C-EV-MOA-0009-2008

Evaluation Report on Oil and Gas Production on
Federal Leases: No Simple Answer (2/27/2009).

X-VS-MOA-0009-2009

Verification Review of Seven Recommenda-
tions Considered Implemented from our August
2005 Audit Report, "U.S. Department of the
Interior Hazardous Materials Site Management"
(2/27/2009).

National Park Service

B-EV-NPS-0015-2008

DC Water and Sewer Payment - 4th Quarter 2008
(10/29/2008).

X-IN-NPS-0014-2008

Independent Auditors' Report on the National
Park Service Financial Statements for Fiscal Years
2008 and 2007 (1/6/2009).

B-EV-NPS-0003-2009

DC Water and Sewer Payment - 1st Quarter 2009
(2/4/2009).

X-IN-NPS-0006-2009

Management Letter Concerning Issues Identified
During the Audit of the National Park Service
Financial Statements for Fiscal Years 2008 and
2007 (2/18/2009).

Office of Insular Affairs

VI-IS-VIS-0004-2008	Evaluation Report on Verification of Jewelry Quota Data for Calendar Year 2008 Submitted by Leach and Garner Jewelry Company in the U.S. Virgin Islands (10/3/2008).
P-EV-GUA-0002-2008	Tax Collection Activities, Government of Guam, Revitalized Tax Collection and Enforcement Effort Needed (11/26/2008) *****\$23,500,000.
HI-EV-GUA-0002-2008	Guam's Tax Collection Activities: Office of Insular Affairs Involvement Needed to Achieve Lasting Improvements (11/28/2008).
V-IN-VIS-0003-2007	U.S. Virgin Islands Workers' Compensation Benefits at Risk (11/28/2008) ** \$1,630,000 ***** \$8,990,000.
VI-IS-VIS-0002-2008	Final Evaluation Report Virgin Islands Police Department Evidence Integrity at Risk (3/30/2009).

Office of the Special Trustee

Q-IN-OST-0002-2008	Independent Auditors' Report on the Individual Indian Monies Trust Funds Financial Statements for Fiscal Years 2008 and 2007 (11/18/2008).
Q-IN-OST-0003-2008	Management Letter Concerning Issues Identified During the Audit of the Office of the Special Trustee for American Indians Individual Indian Monies (IIM), and Tribal and Other Trust Funds Financial Statements for Fiscal Years 2008 and 2007 (11/18/2008).
Q-IN-OST-0004-2008	Independent Auditors' Report on the Tribal and Other Trust Funds Financial Statements for Fiscal Years 2008 and 2007 (11/18/2008).

U.S. Fish and Wildlife Service

B-EV-FWS-0013-2008	Management Advisory - Clarification Needed on Disposal of Equipment Acquired With Grant Funds (11/3/2008).
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Grant Audits

U.S. Fish and Wildlife Service

R-GR-FWS-0003-2008	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Ohio, Department of Natural Resources, Division of Wildlife, From July 1, 2005, Through June 30, 2007 (10/16/2008).
R-GR-FWS-0008-2008	U.S. Fish and Wildlife Service Sport Fish Restoration Program Grants Awarded to the State of North Carolina, Division of Marine Fisheries, From July 1, 2005, Through June 30, 2007 (11/21/2008).
R-GR-FWS-0007-2008	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of North Carolina, Wildlife Resources Commission, From July 1, 2005, Through June 30, 2007 (12/1/2008).
R-GR-FWS-0006-2008	Audit on U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Idaho, Department of Fish and Game, From July 1, 2005, Through June 30, 2007 (1/26/2009) *\$43,312 **\$357,431 ***\$79,642.
R-GR-FWS-0010-2008	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of Oregon, Department of Fish and Wildlife, From July 1, 2005, Through June 30, 2007 (2/26/2009) *\$23,210 **\$61,859.
R-GR-FWS-0003-2009	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2006, Through June 30, 2008 (3/3/2009).
R-GR-FWS-0011-2008	U.S. Fish and Wildlife Service Wildlife and Sport Fish Restoration Program Grants Awarded to the State of New Mexico, Department of Game and Fish, From July 1, 2005, Through June 30, 2007 (3/10/2009) **\$198,464.

Monetary Impact of Audit and Evaluation Activities During the Reporting Period

Activity	Questioned Costs*	Funds To Be Put To Better Use	Potential Additional Revenue	Total
Insular Affairs	\$1,630,000	0	\$32,490,000	\$34,120,000
U.S. Fish and Wildlife Service	\$697,396	\$66,522	0	\$763,918
Total	\$2,327,396	\$66,522	\$32,490,000	\$34,883,918

*Unsupported costs are included in questioned costs.

Non-Federal Funding Included in Monetary Impact of Audit and Evaluation Activities During the Reporting Period

P-EV-GUA-0002-2008

Tax Collection Activities, Government of Guam, Revitalized Tax Collection and Enforcement Effort Needed, dated November 26, 2008. The report identified \$23,500,000 of lost or potential additional revenues. All of the funds were Insular funds.

V-IN-VIS-0003-2007

U.S. Virgin Islands Workers' Compensation Benefits at Risk, dated November 28, 2008. The report identified \$1,630,000 questioned costs and \$8,990,000 of lost or potential additional revenues. All of the funds were Insular funds.

One of Yellowstone National Park's small azure blue lakes.



Monetary Resolution Activities

Table I: Inspector General 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.	36	\$15,011,564	\$5,269,213
B. Which were issued during the reporting period.	3	\$697,396	\$79,642
Total (A+B)	39	\$15,708,960	\$5,348,855
C. For which a management decision was made during the reporting period.	4	\$441,118	\$4,634
(i) Dollar value of recommendations that were agreed to by management.	4	\$441,118	\$4,634
(ii) Dollar value of recommendations that were not agreed to by management.	0	0	0
D. For which no management decision had been made by the end of the reporting period.	35	\$15,267,842	\$5,344,221
E. For which no management decision was made within 6 months of issuance.	33	\$14,768,910	\$5,264,579

*Unsupported costs are included in questioned costs.

Monetary Resolution Activities

Table II: Inspector General Reports With Recommendations That Funds Be Put To Better Use

	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period.	15	\$16,053,568
B. Which were issued during the reporting period.	2	\$66,522
Total (A+B)	17	\$16,120,090
C. For which a management decision was made during the reporting period.	3	\$904,545
(i) Dollar value of recommendations that were agreed to by management.	3	\$904,545
(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.	14	\$15,215,545
E. For which no management decision was made within 6 months of issuance.	12	\$15,159,023

Monetary Resolution Activities

**Table III: Inspector General 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.	5	\$40,528,928
B. Which were issued during the reporting period.	0	0
Total (A+B)	5	\$40,528,928
C. For which a management decision was made during the reporting period.	1	\$50,288
(i) Dollar value of recommendations that were agreed to by management.	1	\$50,288
(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.	4	\$40,478,640
E. For which no management decision was made within 6 months of issuance.	4	\$40,478,640

Monetary Resolution Activities

**Table IV: Inspector General Reports
With Wasted Funds**

	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period.	2	\$28,856,706
B. Which were issued during the reporting period.	0	0
Total (A+B)	2	\$28,856,706
C. For which a management decision was made during the reporting period.	0	0
(i) Dollar value of recommendations that were agreed to by management.	0	0
(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.	2	\$28,856,706
E. For which no management decision was made within 6 months of issuance.	2	\$28,856,706

Summary of Reports Over 6 Months Old Pending Management Decisions

This listing includes a summary of audit and evaluation reports that were more than 6 months old on March 31, 2009, and still pending a management decision. It provides report number, title, issue date, and number of unresolved recommendations.

Audits and Evaluations

Bureau of Indian Affairs

C-IN-BIA-0008-2007	Flash Report - Bureau of Indian Affairs and Bureau of Indian Education: Schools in Need of Immediate Action (05/31/2007); 3 Recommendations.
NM-IS-BIA-0002-2008	Inspection of the Implementation of the Motor Vehicle Operation Policy, Bureau of Indian Affairs (07/31/2008); 6 Recommendations.
NM-EV-BIE-0001-2008	Evaluation of Controls to Prevent Violence at Bureau of Indian Education Operated Education Facilities (08/01/2008); 3 Recommendations.

Minerals Management Service

C-EV-MMS-0001-2008	Minerals Management Service Royalty-In-Kind Oil Sales Process (05/30/2008); 2 Recommendations.
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Multi-Office Audits

C-IN-MOA-0006-2007	DOI's Hurricane Rebuilding Efforts (09/03/2008); 1 Recommendation.
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National Park Service

X-IN-NPS-0017-2006	Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2006 and 2005 (02/08/2007); 4 Recommendations.
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Office of Insular Affairs

P-GR-NMI-0003-2005 Evaluation of Saipan Public Health Facility Project: Oversight of Capital Improvement Projects, Commonwealth of the Northern Mariana Islands (06/08/2007);
1 Recommendation.

Office of the Secretary

X-IN-OSS-0016-2006 Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2006 and 2005 (02/05/2007);
2 Recommendations.

X-IN-OSS-0014-2007 Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2007 and 2006 (01/28/2008); 1 Recommendation.

W-EV-OSS-0006-2008 Letter to Senator Baucus and Memorandum to Secretary of the Interior on Recommendations Stemming from Congressional Request Regarding the Montana Fish and Wildlife Conservation Trust (08/07/2008); 3 Recommendations.

U.S. Fish and Wildlife Service

X-IN-FWS-0020-2006 Independent Auditors' Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2006 and 2005 (08/14/2007);
2 Recommendations.

X-IN-FWS-0018-2007 Independent Auditors' Report on the U.S. Fish and Wildlife Service Financial Statements for Fiscal Years 2007 and 2006 (01/18/2008);
2 Recommendation.

Contracts and Grants

National Park Service

2000-E-0607 Costs Billed By Harrison & Palmer, Inc., From April 1, 1996, Through June 23, 1999, Under National Park Service Contract 143CX300094906 (08/08/2000);
1 Recommendation.

2000-E-0706	Audit of Costs Billed by Southern Insulation, Inc., From November 21, 1994, Through June 1, 1999, Under National Park Service Contract 1443CX300094906 (09/29/2000); 1 Recommendation.
2001-E-0035	Audit of Costs Billed by Callas Contractors, Inc., From January 1, 1997, Through June 1, 1999, Under National Park Service Contract 1443CX300094906 (11/07/2000); 1 Recommendation.
2001-E-0036	Audit of Costs Billed by Capitol Mechanical Contractors, Inc., From January 1, 1997, Through June 1, 1999, Under National Park Service Contract 1443CX300094906 (11/07/2000); 1 Recommendation.
2001-E-0244	Audit of Costs Billed by E.M.S. Consultants, Inc., From May 1, 1996, Through June 1, 1999, Under National Park Service Contract 1443CX300094906 (02/27/2001); 1 Recommendation.
2001-E-0336	Audit of Costs Billed by JCM Control Systems, Inc. From January 1, 1994, Through July 16, 1999, Under National Park Service Contract 1443CX300094906 (04/23/2001); 1 Recommendation.

U.S. Fish and Wildlife Service

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 (03/21/2004); 1 Recommendation.
R-GR-FWS-0025-2003	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of New York, Department of Environmental Conservation, Division of Fish, Wildlife, and Marine Resources, From April 1, 2000, Through March 31, 2002 (05/06/2004); 1 Recommendation.

- R-GR-FWS-0014-2004 U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the Commonwealth of Puerto Rico, Department of Natural and Environmental Resources, From July 1, 2001, Through June 30, 2003 (03/19/2005); 5 Recommendations.
- R-GR-FWS-0008-2004 U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Idaho, Department of Fish and Game, From July 1, 2001, Through June 30, 2003 (09/30/2005); 15 Recommendations.
- R-GR-FWS-0004-2005 U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Illinois, Department of Natural Resources, From July 1, 2002, Through June 30, 2004 (03/31/2006); 12 Recommendations.

Photo BBrazil.



Summary of Reports Over 6 Months Old Pending Corrective Action

This is a listing of audit and evaluation reports more than 6 months old with management decisions for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action. These audits and evaluations continue to be monitored by the Focus Leader for Management Control and Audit Follow-up, Assistant Secretary, Policy, Management, and Budget, for completion of corrective action.

Bureau of Indian Affairs

2003-I-0055	Evaluation of the Bureau of Indian Affairs' Process to Approve Tribal Gaming Revenue Allocation Plans (06/11/2003); 3 Recommendations.
X-IN-BIA-0006-2005	Independent Auditors' Report on the Bureau of Indian Affairs' Financial Statements for Fiscal Years 2005 and 2004 (12/20/2005); 1 Recommendation.
C-IN-BIA-0017-2005	Bureau of Indian Affairs, Radio Communications Program (01/31/2007); 6 Recommendations.
X-IN-BIA-0008-2008	Management Letter Concerning Issues Identified During the Audit of the Indian Affairs Financial Statements for Fiscal Years 2007 and 2006 (02/21/2008); 1 Recommendation.

Bureau of Indian Education

Q-IN-BIA-0005-2007	Bureau of Indian Education Background Investigations (04/25/2008); 3 Recommendations.
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Bureau of Land Management

C-IN-BLM-0013-2005	Public Safety Issues at the Saginaw Hill Property Bureau of Land Management (03/15/2007); 1 Recommendation.
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C-IN-BLM-0012-2007 Flash Report - Environmental, Health and Safety Issues at Bureau of Land Management Ridgecrest Field Office Rand Mining District, CA (09/12/2007); 2 Recommendations.

WR-IV-BLM-0003-2008 Immediate Action Needed to Stop the Inappropriate Use of Cooperative Agreements in BLM's Helium Program (08/19/2008); 5 Recommendations.

Bureau of Reclamation

1999-I-0133 Audit Report on the Identification of Unneeded Acquired Lands (12/21/1998); 1 Recommendation

Minerals Management Service

C-EV-MMS-0001-2008 Minerals Management Service Royalty-In-Kind Oil Sales Process (05/30/2008); 2 Recommendations.

Multi-Office Audits

E-IN-MOA-0008-2004 Department of the Interior Workers' Compensation Program (05/09/2005); 2 Recommendations.

C-IN-MOA-0049-2004 Department of the Interior Concessions Management (06/13/2005); 1 Recommendation.

W-IN-MOA-0002-2005 Hazardous Fuels Reduction Program, Department of the Interior (04/17/2006); 1 Recommendation.

C-IN-MOA-0007-2005 U.S. Department of the Interior Radio Communications Program (01/30/2007); 7 Recommendations.

W-IN-MOA-0086-2004 Proper Use of Cooperative Agreements Could Improve Interior's Initiatives for Collaborative Partnerships (01/31/2007); 1 Recommendation.

W-IN-MOA-0008-2005 Private Uses of Public Lands, National Park Service and Bureau of Land Management (04/10/2007); 6 Recommendations.

X-IN-MOA-0006-2008	Management Letter Concerning Issues Identified During the Audit of the Department of the Interior Financial Statements for Fiscal Years 2007 and 2006 (02/15/2008); 6 Recommendations.
C-IN-MOA-0011-2006	Health and Safety Concerns at Department of the Interior's Facilities (02/26/2008); 6 Recommendations.
W-EV-MOI-0003-2008	Interior Misstated Achievement of Small Business Goals by Including Fortune 500 Companies (07/1/2008); 1 Recommendation.
C-IN-MOA-0004-2007	Abandoned Mine Lands in the Department of the Interior (07/24/2008); 9 Recommendations.
Y-EV-MOA-0003-2008	Absent Immediate Action the Department of the Interior Faces Looming Leasing Crisis (07/31/2008); 3 Recommendations.
C-IN-MOA-0006-2007	DOI's Hurricane Rebuilding Efforts (09/30/2008); 5 Recommendations.

National Park Service

1998-I-0406	Follow-up 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); 1 Recommendation.
P-IN-NPS-0105-2003	National Park Service Management of Selected Grants in Hawaii (07/30/2004); 2 Recommendations.
X-IN-NPS-0009-2005	Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2005 and 2004 (12/21/2005); 2 Recommendations.
P-IN-NPS-0074-2004	Hawaii Volcanoes National Park: Improved Operations Should Enhance Stewardship and Visitor Experience (03/31/2006); 3 Recommendations.

X-IN-NPS-0017-2006	Independent Auditors' Report on the National Park Service Financial Statements for Fiscal Years 2006 and 2005 (02/08/2007); 4 Recommendations.
X-IN-NPS-0005-2007	Management Letter Concerning Issues Identified During the Audit of the National Park Service Financial Statements for Fiscal Years 2006 and 2005 (03/01/2007); 4 Recommendations.
C-IN-NPS-0007-2007	Flash Report - National Park Service: Hazardous Condition of Yosemite's Wawona Tunnel Endangers Lives (06/20/2007); 1 Recommendation.
X-IN-NPS-0019-2007	Independent Auditors' Report on the National Park Service Financial Statements for Fiscal Years 2007 and 2006 (12/21/2007); 1 Recommendation.
Y-EV-NPS-0004-2008	History Collection in Jeopardy at Harpers Ferry Center (07/25/2008); 4 Recommendations.
Office of the Secretary	
X-IN-OSS-0014-2007	Independent Auditors' Report on the Departmental Offices Financial Statements for Fiscal Years 2007 and 2006 (01/28/2008); 8 Recommendations.
X-IN-OSS-0007-2008	Management Letter Concerning Issues Identified During the Audit of the Departmental Offices Financial Statements for Fiscal Years 2007 and 2006 (06/18/2008); 6 Recommendations.
Office of the Special Trustee for Indian Affairs	
Q-IN-OST-0002-2005	Independent Auditors' Report on the Tribal and Other Trust Funds and Individual Indian Monies Trust Funds' Financial Statements for Fiscal Years 2005 and 2004, Managed by the Office of the Special Trustee for American Indians (11/22/2005); 2 Recommendations.

U.S. Fish and Wildlife Service

1997-I-1305	Audit Report on the Automated Law Enforcement System, U.S. Fish and Wildlife Service (09/30/1997); 1 Recommendation.
X-IN-FWS-0003-2006	Management Letter Concerning Issues Identified During the Audit of the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2005 and 2004 (02/27/2006); 2 Recommendations.
C-IN-FWS-0009-2007	Flash Report: Fish and Wildlife Service, Jackson National Fish Hatchery In Need of Immediate Action (05/08/2007); 2 Recommendations.
X-IN-FWS-0020-2006	Independent Auditors' Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2006 and 2005 (08/14/2007); 3 Recommendations.
X-IN-FWS-0018-2007	Independent Auditors' Report on the U.S. Fish and Wildlife Service Financial Statements for Fiscal Years 2007 and 2006 (01/18/2008); 1 Recommendation.
X-IN-FWS-0005-2008	Management Letter Concerning Issues Identified During the Audit of the U.S. Fish and Wildlife Service Financial Statements for Fiscal Years 2007 and 2006 (01/28/2008); 1 Recommendation.

Overseeing mineral deposits of various kinds are also included in the responsibilities of DOI agencies.



Summary of Insular Area Reports With Open Recommendations More Than 6 Months Old

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

Federated States of Micronesia

P-EV-FSM-0001-2007	Kosrae State, Federated States of Micronesia: Property Accountability Process Needs to be Improved (10/17/2007); 5 Recommendations.
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Northern Mariana Islands

P-GR-NMI-0003-2005	Evaluation of Saipan Public Health Facility Project: Oversight of Capital Improvement Projects, Commonwealth of the Northern Mariana Islands (06/08/2007); 4 Recommendations.
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P-GR-NMI-0004-2005	Evaluation of Office of Insular Affairs Oversight of Capital Improvement Projects, Commonwealth of the Northern Mariana Islands (06/08/2007); 3 Recommendations.
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U.S. Virgin Islands

V-IN-VIS-0004-2005	Controls Over Video Lottery Terminal Operations, Government of the Virgin Islands (06/08/2007); 2 Recommendations.
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V-IN-VIS-0011-2006	Collection of Outstanding Taxes and Fees, Government of the Virgin Islands (01/10/2008); 3 Recommendations.
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V-IN-VIS-0001-2007

Administrative Functions, Roy Lester Schneider
Regional Medical Center, Government of the
Virgin Islands (07/28/2008);
4 Recommendations.

A traditional flower of many Pacific Island
communities, exchanged in greeting people.



Cross-References to the Inspector General Act

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*N/A: Not applicable to this reporting period

Contact Us

By Mail

U.S. Department of the Interior
Office of Inspector General
1849 C St. NW
Mail Stop 4428, MIB
Washington, DC 20240

By Internet

www.doioig.gov

By Phone

202.208.4618

By Fax

202.208.6062

