



# U.S. DEPARTMENT OF THE INTERIOR Office of Inspector General



**Semiannual Report  
October 1996**



# MESSAGE FROM THE INSPECTOR GENERAL

In our Statement of Reinvention Principles, adopted in January 1994, the Inspectors General emphasize, among other things, the need to "[b]uild relationships with program managers based on a shared commitment to improving program operations and effectiveness." This concept of a "shared commitment" holds, in my view, one of the keys to meeting successfully the challenges that we face as Inspectors General in the effective performance of our statutory mission.

The idea of a "shared commitment" between Offices of Inspector General and agencies over which they have audit and investigative jurisdiction may, on the surface, seem somewhat novel; however, upon further reflection, any such thought should quickly disappear. While it is true that Offices of Inspector General are the entities charged, by statute, with the responsibility to "prevent and detect fraud and abuse," and to "promote economy, efficiency, and effectiveness" in the operations of government, every public servant has a similar responsibility. That is because as public servants, we hold a public trust that requires us, among other things, to ensure to the best of our abilities the integrity and accountability of the programs and operations over which we have cognizance.

This "shared commitment," then, is simply the embodiment of our responsibilities as public servants, based on mutual respect for the important role played by each participant who shares the commitment. In this case,

the respect underlying the "shared commitment" should foster recognition of the role of Inspectors General as providing independent and objective audits, investigations, reviews, analyses, and recommendations, and the role of agency personnel as providing responsible program administration, with the contribution of each directed toward the common goal of promoting and achieving better government.

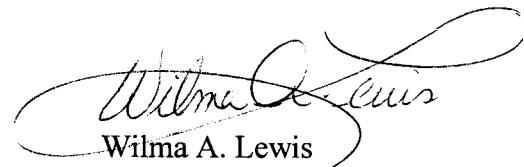
As "agents of positive change," we in the Office of Inspector General are planting the seeds of, and cultivating, that "shared commitment" as we perform our mission. On the audit side, we continue to receive and respond to an increasing number of requests from our auditees to lend our expertise, proactively, to various projects, programs, and activities with which they are involved. In this regard, we are providing, or have provided, assistance in a variety of areas, including Indian Self-Determination Act rulemaking, correction of financial accounting system deficiencies, Departmental reinvention efforts, issues related to the U.S. Geological Survey's map inventory and the Minerals Management Service's Royalty Gas Marketing Pilot program, accounting controls and procurement practices in the U.S. Virgin Islands, and financial modernization in Guam. Through the combined efforts of Office of Inspector General auditors and our auditees, improvements are being made in various programs and activities.

On the investigative side, we are continuing to expand our “Fraud Awareness” Outreach program. This initiative is designed to enhance our “prevention and detection” efforts by sensitizing program personnel to indicia of fraud, and enlisting their support and assistance in the fight against fraud in Departmental programs through increased vigilance as they perform their daily responsibilities and the timely referral of suspected cases of wrongdoing to the Office of Inspector General. This outreach initiative has provided an effective vehicle for us to deliver personally our law enforcement message to Departmental and bureau employees in various locations in the United States.

Finally, we have launched our Affirmative Civil Enforcement (ACE) initiative, which will, in our view, provide an effective additional law enforcement tool to be used to combat fraud and other forms of white-collar crime in Departmental programs. Two ACE training conferences, held in Denver, Colorado, and Arlington, Virginia, and cosponsored by the Office of Inspector General and the Department of Justice,

brought together approximately 400 individuals from several U.S. Attorney’s Offices, the audit and investigative staffs of the Office of Inspector General, the Department’s Office of the Solicitor, and the bureaus and offices within the Department to learn about ACE and to discuss its applicability to Departmental programs. The conferences, whose attendees came from various parts of the continental United States, as well as from Alaska, Guam, and the Virgin Islands, brought to life the potential power of a “shared commitment.”

A “shared commitment to improving program operations and effectiveness” is, unquestionably, one of the keys to better government. We hope, through our continued efforts, to make this concept a powerful force within the Department of the Interior.



Wilma A. Lewis  
Inspector General



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# STATISTICAL HIGHLIGHTS

## Audit Activities

Audit Reports Issued or Processed .....	446
- Internal Audits .....	35
- Contract Audits .....	21
- Single Audits .....	390
Indirect Cost Proposals Negotiated .....	182

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

Total Monetary Impact .....	\$63.7
- Questioned Costs .....	\$11.9
- Recommendations That Funds Be Put To Better Use .....	\$42.1
- Lost or Potential Additional Revenues .....	\$9.7
Internal Audit Recommendations Made .....	91
Internal Audit Recommendations Resolved .....	69

## Administrative Actions Taken by Bureaus

Matters Referred for Administrative Action .....	72
Removals/Resignations .....	12
Employee Suspensions (Totaling 219 days) .....	10
Reprimands/Counseling .....	15
Downgrades .....	2
Reassignments/Transfers .....	5
Other Personnel Actions .....	8
Procurement Remedies .....	1
General Policy Actions .....	25
Contractor Suspensions .....	3

## Investigative Activities

Total Reports Issued .....	90
Cases Closed .....	73
Cases Opened .....	160
Cases Pending .....	447
Hotline Complaints Received .....	57
Hotline Complaint Matters Opened .....	2
Hotline Referrals Closed .....	188
Hotline Referrals Pending .....	104

## Impact of Investigative Activities

Indictments/Informations .....	43
Convictions .....	28
Sentencings .....	17
- Jail .....	1,001 months
- Probation .....	828 months
- Community Service .....	700 hours
Cases Pending Prosecutive Action as of April 1, 1996 .....	150
Cases Referred for Prosecution This Period .....	42

Cases Declined .....	9
Cases Pending Prosecutive Action as of September 30, 1996 .....	168
Administrative Actions .....	79
Criminal Judgments/Restitutions .....	\$1,512,311
Civil Judgments .....	\$2,824
Civil Referrals .....	12
Civil Declinations .....	2
Civil Judgments .....	1



# INTRODUCTION

## Department Profile

The Congress created the Department of the Interior (DOI) on March 3, 1849, to manage the Nation's internal affairs. As the Nation's principal conservation agency, DOI has responsibility for most of our nationally owned public lands and natural resources. This includes fostering the use of our land and water resources; protecting our fish, wildlife, and biological diversity; preserving the environmental and cultural values of our national parks and historic places; and providing for the enjoyment of life through outdoor recreation. DOI assesses our mineral resources and works to ensure that their development is in the best interests of all our people by encouraging stewardship and citizen participation in their care. DOI also has a major responsibility for American Indian reservation communities and insular area governments.

DOI has about 70,000 employees, spends about \$9 billion a year, collects revenues of about \$6 billion a year, and is geographically dispersed to over 2,000 locations. The jurisdiction of DOI includes:

*Administration of over 500 million acres of Federal land and trust responsibilities for approximately 50 million acres of land, mostly Indian reservations;*

*Conservation and development of mineral and water resources;*

*Conservation, development, and utilization of fish and wildlife resources;*

*Coordination of Federal and state recreation programs;*

*Preservation and administration of the Nation's scenic and historic areas;*

*Operation of Job Corps Conservation Centers and Youth Conservation Corps Camps and coordination of other manpower and youth training programs;*

*Reclamation of arid lands in the West through irrigation; and*

*Management of hydroelectric power systems.*

DOI is also concerned with the social and economic development of the insular areas and administers programs providing services to Indians and Alaska Natives.



# OIG Organization

To cover DOI's many and varied activities, the Office of Inspector General (OIG) has a budget of \$24 million and has 271 full-time employees. Employees are under the direction of the Assistant Inspectors General for Audits, Investigations, and Administration and are assigned to the headquarters office in Washington, D.C., and field offices in:

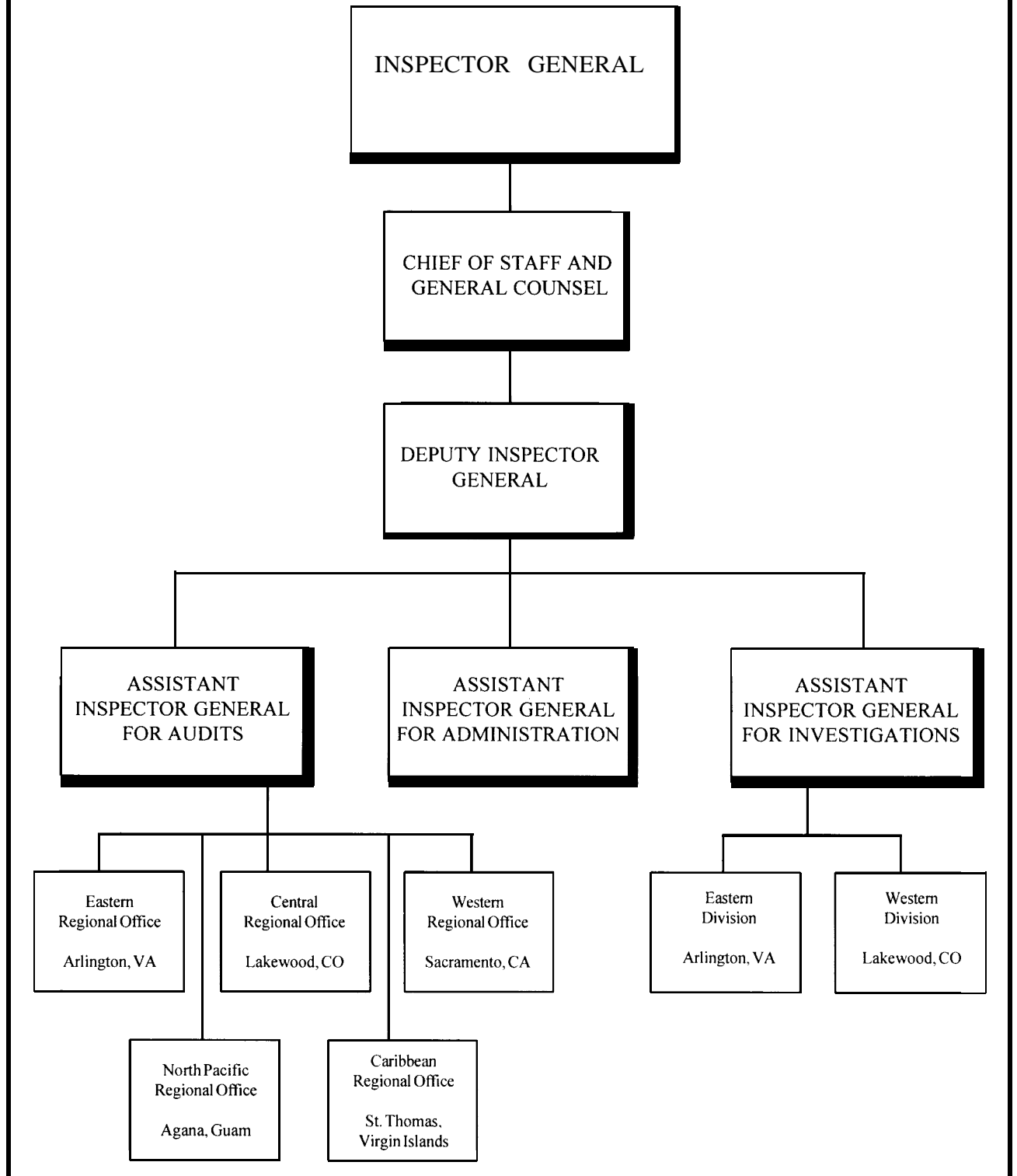
*Agana, Guam; Rapid City, South Dakota; Albuquerque, New Mexico; Sacramento, California; Arlington, Virginia; St. Paul, Minnesota; Billings, Montana; St. Thomas, U.S. Virgin Islands; Lakewood, Colorado; Tulsa, Oklahoma; and Phoenix, Arizona*

OIG provides policy direction for and conducts, supervises, and coordinates all audits, investigations, and other activities in DOI designed to promote economy and efficiency or prevent and detect fraud, waste, and mismanagement. The Inspector General is DOI's focal point for independent and objective reviews of the integrity of operations; is the central authority concerned with the quality, coverage, and coordination of the audit and investigative services of DOI; and reports directly to the Secretary of the Interior on these matters. The Inspector General provides the means for keeping the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI programs and operations and the necessity for corrective action.

In addition to the Inspector General's requirements for semiannual reporting to the Secretary of the Interior and the Congress in accordance with the Inspector General Act of 1978 (Public Law 95-452), as amended, OIG's mission encompasses a wide array of audit and investigative responsibilities (see Appendix 9). These responsibilities include OIG's review of various programs and activities within DOI in accordance with numerous public laws, Office of Management and Budget (OMB) circulars, and criminal and civil investigative authorities (see Appendix 8).

The Inspector General recommends policies for and conducts, supervises, or provides coordination between DOI and other Federal, state, and local government agencies for matters that promote economy and efficiency and that prevent and detect fraud, waste, and mismanagement. In the insular areas of Guam, American Samoa, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands, OIG performs the functions of government comptroller through audits of revenues, receipts, expenditures, and property in accordance with the Insular Areas Act of 1982 (48 U.S.C. 1422). OIG has additional audit responsibilities in the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau pursuant to the Compact of Free Association Act of 1985 (Public Law 99-239). OIG's organizational chart is included on the following page.

U.S. DEPARTMENT OF THE INTERIOR  
OFFICE OF INSPECTOR GENERAL





# OIG OFFICEWIDE INITIATIVES

## Continuation of Internal Reviews

In our last Semiannual Report, we reported that we were in the process of performing internal reviews of our operations to help ensure that we are operating as efficiently and effectively as possible. In addition to this ongoing effort within individual units of the OIG, in September, we conducted a management training conference, which brought together managers from throughout the OIG and which had as its central theme "agents of positive change." The objectives of the

conference were to foster improvements in efficiency and effectiveness of OIG operations through a coordinated team approach and to foster long-range planning through preparation of an OIG strategic plan. The conference was supported by presentations from Government and non-Government speakers and facilitators and was designed to promote creative thought and discussion and to assist in the development of a draft strategic plan to meet the increasing demands and challenges of our times.



# AUDIT ACTIVITY

## Summary of Audit Results

OIG auditors issued or processed 446 audit reports during this period. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the indirect cost proposals negotiated. Monetary findings in these reports totaled \$63.7 million, which was composed of questioned costs, funds to be put to better use, and lost or potential additional revenues. Appendix 3 summarizes the monetary impact of audit activities. During this 6-month period, OIG resolved \$26.7 million of monetary findings. Appendix 4 provides summary information of resolution activity, Appendix 5 provides a listing of audit reports over 6 months old pending management decisions, and Appendix 6 provides a summary of resolved audits over 6 months old pending final action. Appendix 7 identifies the non-Federal funds (from audits of insular area governments) included in the monetary impact of audit activities.

### Proactive and Joint Audit Efforts

As "agents of positive change" and in keeping with the Government's reinvention goals, OIG's proactive and joint audit efforts continued throughout this reporting period. In addition to our traditional audit activities, our auditors continued to devote a significant amount of time in consulting with and providing technical assistance to

improve the efficiency and effectiveness of programs and operations. In addition, our auditors continued to be engaged in various audit efforts in which we joined forces with other audit entities to accomplish specified purposes.

During this reporting period, we continued our proactive and joint audit efforts in areas previously reported, including our work in connection with the Indian Self-Determination Act Negotiated Rulemaking Committee, the correction of financial accounting system weaknesses and deficiencies within bureaus, the development of DOI's new personnel/payroll system, the streamlining and reengineering of DOI's travel program, and our participation on task forces responsible for developing accounting and auditing guidance. Additional proactive and joint audit efforts are described below.

### ***Audit Assistance Improves Management and Control of USGS's Map Inventory***

Several OIG auditors have been working with U.S. Geological Survey (USGS) officials to resolve problems surrounding the USGS's inventory of maps and books that had caused the OIG to qualify its opinion of the USGS's financial statements for fiscal year 1995 and resulted in the USGS initiating its Inventory Assessment and Management Project to develop and

implement solutions. As a result of joint efforts, the USGS has made significant progress in establishing accurate inventory counts, establishing inventory quantities based on product demand, and reducing significantly excess inventory levels.

### ***Requested Review Results in More Efficient and Effective Operations Within the Office of Hearings and Appeals***

At the request of the Director, Office of Hearings and Appeals, OIG undertook a review to determine whether the Hearings Division was managing its case work load in an efficient and effective manner. Our review identified areas where cost savings could be achieved and/or the efficiency of case monitoring and processing could be improved as follows: (1) some of the field offices could be consolidated; (2) clerical pools could be established to enhance case processing; (3) the automated case tracking systems for Indian probate and public lands cases could be enhanced; and (4) the automated Indian probate case processing system developed by a Hearings and Appeals task force could be utilized more fully. We found that relocating and consolidating certain field offices would result in cost savings of about \$161,000 in the first year and about \$747,000 per year thereafter. The Director agreed to implement all four of our recommendations, which related to achieving cost savings and improving the efficiency of case monitoring and processing.

### ***Coordinated GAO and OIG Efforts Enhance Efficiency of Financial Statement Audits***

OIG and General Accounting Office (GAO) auditors are working as a team on audits of the bureaus' financial statements. As required by the Chief Financial Officers Act of 1990, GAO is auditing the financial statements of the Federal Government, and OIG is auditing the financial statements of DOI and its bureaus. To prevent the duplication of audit efforts, reduce the amount of audit work that GAO must perform, and reduce the disruption to the bureaus' daily operations, OIG has coordinated its audit efforts in the areas that GAO is focusing on within DOI.

### ***Audits of Accounting Controls, Procurement Practices, and Grant Administration Procedures Conducted in Cooperation With FEMA's OIG***

Under a cooperative agreement, OIGs of the Federal Emergency Management Agency (FEMA) and DOI, with participation from the U.S. Virgin Islands Bureau of Audit and Control, conducted reviews of accounting controls, procurement practices, and grant administration procedures of various agencies of the Virgin Islands Government. These proactive reviews were conducted in anticipation of the receipt by the Virgin Islands Government of FEMA-approved disaster grants in the aftermath of Hurricane Marilyn, which struck the Virgin Islands on September 15, 1995, causing major damage to public and private structures and

prompting the President to issue a major disaster declaration. As a result of this ongoing effort, seven audit reports were issued during this period, which offered recommendations related to managing, controlling, and expending the disaster grants. These reports were provided to the Secretary of the Interior for use in his report to the Congress, as required by Section 203(b) of the Omnibus Insular Areas Act of 1992. The results of our audit efforts are detailed in the "Significant Audits and Investigations" section of this report.

### ***Financial Modernization Project Receives Audit Assistance***

At the request of the Governor of Guam, OIG's North Pacific Region has begun a review of the Government of Guam's Financial Management Modernization Project. The purpose of this review is to assist the Government in evaluating the project before the Governor submits proposed legislation on budget reform. According to the Government, the Project was undertaken to address the inadequacy of existing budgetary and financial management techniques and systems to meet the demands of Guam's government and Guam's growing economy.

### ***Auditor Participates on Interior Service Center Task Force***

At the request of the Office of the Assistant Secretary for Policy, Management and Budget, an OIG auditor participated on an Interior Service Center Task Force to review

the Center's procedures for billing customers for its services. Based on the work of the Task Force, the Center's cost allocation procedures and billing rates were revised to more closely reflect the cost of providing services to DOI's client offices.

### ***Requested Audit Reviews Royalty-in-Kind Concept***

At the request of the Minerals Management Service (MMS), we reviewed MMS's natural gas royalty-in-kind pilot project, the Royalty Gas Marketing Pilot. The Pilot project involves the taking of royalty gas in kind (that is, accepting gas production instead of receiving cash payments) and immediately selling the gas to marketers at or near the lease sites through competitively awarded contracts. MMS's objective in conducting this project was to streamline the royalty collection process and to improve the efficiency of gas valuations without decreasing revenue collections. We found that MMS was effective in administering the Pilot and had demonstrated the feasibility of taking gas royalties in kind as an alternative to the royalty-in-value system. However, as an alternative to taking gas in kind and subsequently marketing it, MMS should explore the concept of taking and using the gas. This concept, although more administratively challenging, could offer financial benefits to the U.S. Treasury. The results of our audit efforts on the royalty-in-kind concept are detailed in the "Significant Audits and Investigations" section of this report.



# INVESTIGATIVE MATTERS

**D**uring the past 6 months, the Office of Investigations has conducted successful investigations that resulted in 43 indictments/informations, 28 convictions, and financial recoveries of \$1,515,135. In addition to these investigative activities, we have focused on special initiatives designed to enhance our law enforcement efforts.

## **OIG Initiatives**

### **Affirmative Civil Enforcement (ACE) Training Conference**

The Affirmative Civil Enforcement (ACE) program, a white-collar fraud initiative that targets fraud in Federal procurement and programs, is a major initiative within the OIG. Through the ACE program, the OIG believes that it can better utilize available resources in investigating fraud directed at DOI programs and activities. By focusing on investigations that involve fraudulent activity and significant amounts of DOI funds, we can use the civil enforcement process to obtain larger monetary recoveries and actually return DOI funds to programs that have been victimized by the fraud.

The OIG, which is responsible for investigating allegations of fraud in DOI programs, has traditionally utilized only criminal statutes to obtain penalties. However, the ACE initiative provides an avenue for bringing civil charges against individuals and companies that defraud DOI.

The ACE initiative also allows us more flexibility in our investigative program and the opportunity to create a larger deterrent effect with increased financial penalties. With the vast natural and valuable resources that are entrusted to DOI, OIG believes it is essential to employ all available sanctions to safeguard DOI programs.

In June, OIG and the Department of Justice (DOJ) cosponsored an ACE training conference in Denver, Colorado, for DOI and OIG elements located in the western United States. Attended by over 150 people, the Denver conference brought together various personnel from DOJ, several U.S. Attorney's offices, the audit and investigative staffs of the OIG, the Office of the Solicitor, and many DOI bureaus. Through a combination of presentations and workshops led by individuals from each of the participating entities, the conference attendees learned the applicability of the ACE laws and the opportunities that the program provides for combating fraud in DOI programs. During this reporting period, we also began planning a second conference, which will be held in the Washington, D.C., area in late October for the various DOI components responsible for operations in the eastern United States.

## **Outreach Program**

The OIG continues to use and develop its program of making "Fraud Awareness" presentations to the numerous bureaus throughout DOI and the country. Our special agents have made presentations to managers and employees that have focused on informing and educating DOI officials in recognizing and reporting suspected fraudulent activity related to their specific programs. OIG has made such presentations in Washington, D.C.; Pennsylvania; Kentucky; Georgia; Montana; California; Colorado; and Arizona. We have found that "Fraud Awareness" presentations assist DOI personnel in better understanding the types of activities that should be reported to OIG for audit or investigative followup.

## **Memorandum of Understanding With Department of Justice**

Because OIG has operated almost uniformly with blanket deputation authority for approximately 10 years because of the necessity of conducting investigations of criminal acts pertaining to violations involving the Bureau of Indian Affairs (BIA),

law enforcement officers, and the U.S. Territories, OIG was named as one of the participants in the DOJ program deputizing OIG special agents as Special Deputy U.S. Marshals during the upcoming year. The program, which was initiated last year, now covers most of the OIGs and has resulted in the formulation of a Memorandum of Understanding (MOU) with each respective department. The MOU establishes the policy and guidelines for full law enforcement authority in the performance of criminal investigative activities. This should prove to be very beneficial and assist greatly in carrying out investigative activities that require law enforcement powers such as serving search warrants and making arrests incident to criminal activity or at the instruction of the Assistant U.S. Attorney. This is a significant step in eliminating repetitive and burdensome administrative requirements which, in some cases, meant that individual deputations had to be obtained for each particular investigation. The DOJ/OIG agreement is effective through August 1997 and will be reassessed at that time. We welcome the opportunity to participate with DOJ in this program throughout the coming year.





## CONGRESSIONAL HEARINGS

**D**uring this reporting period, the Inspector General testified before two Congressional subcommittees and the Legislature of the U.S. Virgin Islands as follows:

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

On June 26, 1996, Inspector General Wilma A. Lewis testified before the Subcommittee on Native American and Insular Affairs, Committee on Resources, U.S. House of Representatives, on the Federal-Commonwealth of the Northern Mariana Islands initiatives and related legislative reforms on labor, immigration, and law enforcement. Specifically, the Inspector General was asked to comment on OIG audits performed on the Commonwealth during the past 3 years, including a discussion of an audit report, issued in March 1996, on the management of public lands, and to discuss the Commonwealth's response and constructive actions, or lack thereof, to resolve issues raised in the audit reports.

The Inspector General testified that, during the past 3 years, the OIG has issued nine audit reports to Commonwealth officials. These audits covered a variety of financial and program areas and included audits whose objective was to report on the Commonwealth's implementation of recommendations made in audit reports

dating back as far as October 1982. These nine reports contained 63 recommendations for corrective action based on weaknesses or deficiencies identified during the audits.

Regarding the audit report on the management of public lands, the Inspector General reported that the Commonwealth had lost \$118.4 million on completed exchanges of public land, could lose an additional \$70.1 million on pending exchanges, and lost revenues of \$25.1 million on exchanged public land that was leased to a developer by landowners. She noted that these problems arose because the Commonwealth did not exchange public land for private land of comparable value, use current land valuations in land exchanges, and consider the revenue that could be realized from the commercial development of public land exchanged. In addition, she reported that because policies and procedures were not implemented properly to ensure that appropriate lease agreements were established and were managed effectively, lease revenues of \$565,000 were lost and the Government may lose additional lease revenues of \$469.2 million over the unexpired period of the 12 leases that we reviewed.

The Inspector General noted that the Commonwealth did not respond to our November 1995 draft report but that we received a response from the Governor after our March 1996 final audit report was issued. However, Commonwealth officials did not agree with or adequately address all

of our recommendations; therefore, six of the seven recommendations were unresolved. (On August 8, 1996, the Inspector General sent a followup letter to the Governor requesting additional information for the unresolved recommendations. However, a response had not been received as of September 30, 1996. The letter was also provided to the Subcommittee.)

Regarding responses to audit reports, the Inspector General testified that Commonwealth officials reported that they had implemented 36 of the 54 audit recommendations made by OIG during the past 3 years and that 9 of the remaining 18 recommendations had been resolved. However, she also noted that followup reports on earlier recommendations concerning the Capital Development Funds and the Economic Development Loan Fund showed that, although recommendations had been reported as resolved, they were not always implemented. Further, recommendations reported as implemented were not always implemented fully or effectively.

The Inspector General concluded her testimony by stating that the long-range strategy developed by the OIG for the Commonwealth has focused, and will continue to focus, on revenues and expenditures of government operations. The emphasis was on these areas, according to the Inspector General, because our audits have repeatedly raised questions about the Commonwealth's ability to raise sufficient revenues locally to fund government operations and a portion of its infrastructure

needs, and its ability to carry out its operations in an efficient and cost-effective manner.

In addition to questions posed during the hearing, the Subcommittee submitted four written questions to the Inspector General regarding the Commonwealth's land exchanges. Specifically, the Subcommittee requested the aggregate cost of all the amounts identified in the Inspector General's statement, an updated estimate of the lost revenues resulting from the mismanagement of public lands in the Commonwealth, information on other audits conducted in the Commonwealth and on the timeliness of responses, and the actions recommended to ensure the proper and adequate accounting of public funds in the Commonwealth.

In her July 10, 1996, response to the questions, the Inspector General stated that the monetary amounts identified in the nine reports cited in her statement totaled \$770.8 million; that OIG did not have the additional information needed to update the estimated \$25.1 million of lost revenues; that 2 grant audits were performed and 17 single audits were reviewed and processed during the past 3 years; and that implementation of audit recommendations and future technical assistance by the Federal Government would help ensure the proper and adequate accounting of public funds in the Commonwealth.

The Subcommittee also submitted written questions to the Inspector General relating to certain disputes over property interests on Water Island in the U.S. Virgin Islands. Specifically, the Subcommittee requested the amount of the annual lease rents being

collected by DOI from each lessee and the amount of rents being collected from all of the sublessees, including those in Sprat Bay. Because of the Inspector General's prior involvement in related litigation involving Water Island while she served as an Associate Solicitor for DOI's Office of the Solicitor, she recused herself from this matter, and all questions were referred to Richard N. Reback, the Chief of Staff and General Counsel in the OIG.

The Chief of Staff and General Counsel's July 9, 1996, response to the Subcommittee stated that the United States lease agreement with the master lessee required payment of a fixed rent of \$3,000 per calendar year, plus 3 percent of gross receipts over \$200,000 but not more than \$300,000 and 4 percent of gross receipts over \$300,000. The most recent information on the amount of annual rental payments is contained in our March 1988 audit report entitled "Water Island Rental Payments." The report states that the master lessee paid rent of \$221,031 and \$43,018 for calendar years 1985 and 1986, respectively. The General Counsel further explained that DOI does not collect rents or fees from any sublessee, including those in Sprat Bay, but that the master lessee collects annual rents of \$25 or \$100 from each of its sublessees and an annual rent of \$100 from Sprat Bay.

The Subcommittee also asked whether the requirement to collect rent ended or changed at the expiration of the 40-year lease; whether rents were being properly collected and accounted for; what management practices had contributed to the delay in resolving the transfer of title to Water Island properties; why the Environmental Impact

Statement, issued in May 1996, was not initiated after the 1992 expiration of the lease; and what DOI's position was on the value of the possessory interest in the hotel on Water Island and what the Court had ruled on this issue.

The General Counsel stated that he had no information to directly respond to these questions. However, the General Counsel cited our September 1985 audit report "Lease to Water Island, U.S. Virgin Islands," which stated that from 1972 through 1981, documentation was not available to verify that the rent was actually paid or received or to substantiate the lessee's gross receipts. That audit report also noted that the interests of the Federal Government were not adequately protected by the terms and conditions established in the lease; that is, the lease placed DOI in an "unfavorable position" because when the lease expired, it allowed the lessee to occupy the island indefinitely until a successor was found and fair compensation was paid for possessory interests.

## **Bureau of Land Management Nevada Land Exchanges**

On July 30, 1996, Inspector General Wilma A. Lewis testified before the Subcommittee on National Parks, Forests, and Lands, U.S. House of Representatives, about OIG's audit of land exchange activities conducted in the State of Nevada by the Bureau of Land Management (BLM).

The Inspector General stated that while BLM's Nevada State Office had acquired some high quality properties by exchanging lands with private entities (proponents), it did not consistently follow prescribed land exchange regulations or procedures and ensure that fair and equal value was received in completing three of the four exchanges we reviewed. She explained that this occurred because State Office management wanted to expedite the exchanges, given that the proponent had willing buyers available or land purchase options that were close to expiring. In other instances, management proceeded with an exchange in a certain manner without documenting the rationale used to support the action. As a result, the State Office exchanged BLM land for 2,461 acres of private land, valued at \$2.7 million, that was not in conformance with current land-use plans and therefore had no discernible mission-related purpose. In addition, the Government may have lost about \$4.4 million in completing three of the exchanges reviewed. She also indicated that the State Office has a unique opportunity to use its highly marketable Las Vegas lands to acquire more land for mission-related purposes and could take maximum advantage of this opportunity by introducing competition into the disposal process for the Las Vegas lands. To improve operations in these areas, the Inspector General recommended that the Director of the Nevada State Office institute competitive procedures (sale or competitive exchange) into the land disposal process, take appropriate action to have unneeded easements removed from Federal lands before processing transactions for the exchange or sale of those lands, and establish the controls necessary to ensure

that land exchanges are processed in full compliance with applicable laws and regulations.

The Inspector General stated further that the audit found that in three of the four exchanges reviewed, the State Office exchanged a total of 446 acres of Federal land within the land sale area designated by the Santini-Burton Act (Public Law 96-586). She explained that Santini-Burton legislation does not specifically prohibit BLM from exchanging lands in the sale area under the authorities provided by the Federal Land Policy and Management Act. However, she said it was clear that the Congress intended proceeds from the sale of lands within the designated area to be used to offset the costs incurred for the Lake Tahoe Basin land acquisitions in order to keep the costs of enacting the Santini-Burton legislation nominal. In that regard, the Inspector General said that because these lands were exchanged rather than sold, sales revenues of at least \$9.2 million were not generated, of which about \$7.8 million would have been remitted to the U.S. Treasury to repay incurred Lake Tahoe Basin land acquisition costs. She noted that at the time of our review, the Lake Tahoe Basin acquisition costs of \$93 million reportedly exceeded the sales revenues remitted to the U.S. Treasury by about \$40 million. Accordingly, the Inspector General said that recommendations were made that the Director of the Nevada State Office should use the land sales process, except in compelling circumstances, when disposing of its Santini-Burton Act lands until the sales revenues generated closely approximate the Lake Tahoe Basin acquisition costs.

In a related issue, the Inspector General

stated that the State Office initiated an exchange of 25 acres of BLM's Las Vegas area lands, valued at \$665,000, in order to obtain a defunct bowling alley with the intention of using this facility as an administrative complex for the Tonopah Resource Area. She said she provided information on this exchange because such exchanges may not represent the most effective use of Federal land and because BLM personnel said that additional proposals to acquire administrative facilities through land exchanges may be forthcoming based on the precedent set at Tonopah.

## **Legislature of the U.S. Virgin Islands**

On September 27, 1996, Inspector General Wilma A. Lewis testified by teleconference before the Committee of the Whole of the Legislature of the U.S. Virgin Islands about basic guidelines for the use of Federal grant funds by state and local governments. The Legislature was considering, as part of the Government of the Virgin Islands fiscal year 1997 operating budget, a proposal to use unexpended Federal grant funds to pay a portion of retroactive salary increases due Virgin Islands Government employees. The proposal, contained in Section 10 of Bill No. 21-0265, would have appropriated \$40 million in unexpended Federal funds, along with \$8.9 million in savings from unfilled vacant positions and \$15 million from the Virgin Islands Transportation Trust Fund, to pay the salary increases to locally and Federally funded employees.

The Inspector General stated, "There is reason for the Government [of the U.S. Virgin Islands] to pause before embarking on a course of this magnitude." Citing basic Federal grant guidelines contained in OMB Circular A-87 and the "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments" (the Common Rule), the Inspector General noted that several impediments existed for the proposed course of action as follows:

- To the extent that unexpended Federal funds are used to make payments to employees whose positions were not funded by the specific grant programs from which the unexpended funds were taken, such costs would be unallowable in accordance with Circular A-87 (Attachment A, Sections C.1a, C.1b, and C.1d).

- Although Circular A-87 (Attachment A, Section C.1h) and the Common Rule (Subpart C, Section .23) allow carryover funds and unobligated balances of Federal grants to be used, if permitted by the specific grant program, for obligations in subsequent periods, no provision is made for the use of unobligated balances for the payment of obligations incurred in prior periods.

- Each Federal grant program has very specific program requirements and restrictions as to how program funds are to be used.

The Inspector General suggested that the most prudent course of action for the Virgin Islands Government would be to: (1) determine the specific Federal grant

programs and related unexpended balances that make up the \$40 million and (2) contact each of the appropriate Federal grantor agencies to determine under what conditions, if any, the unexpended balances can be used for retroactive salary increases to Virgin Islands Government employees.

As of October 1, 1996, the Legislature was still debating Section 10 of Bill No. 21-0265.



## LEGISLATIVE REVIEW

**D**uring this reporting period, OIG reviewed several hundred legislative items and, where appropriate, provided comments. OIG performed these reviews to monitor legislative proposals and evaluate their potential for promoting economy and efficiency and preventing fraud, waste, and mismanagement in the programs and operations of DOI, as required by Section 4(a)(2) of the Inspector General Act of 1978, as amended.

OIG provided comments on S 1130, The Accounting Standardization Act of 1995, in response to OMB's request for views. The purpose of the proposed Act was to provide a uniform consistency of accounting by a Federal entity, increase the accountability of Federal financial management, and increase Federal agencies' ability to monitor budget execution.

OIG did not support the passage of the proposed Act. OIG commented that the requirements of the proposed Act duplicated existing auditing requirements. Further, OIG disagreed with the requirement that individuals found not to comply substantially with the proposed Act should be identified, because actually identifying such individuals would be extremely difficult and would be without any foreseeable benefit. Finally,

OIG commented that the provision providing up to 2 percent of available agency appropriations for financial management system improvements, particularly in this time of budgetary constraints, would present an undue hardship on the remaining programs of an agency.

OIG also provided comments on S 1579, Single Audit Act Amendments of 1996. OIG supported passage of the Act, particularly that portion providing for the Director of the Office of Management and Budget to designate a Federal clearinghouse to identify recipients that expend \$300,000 or more in Federal awards during the recipient's fiscal year but did not undergo an audit, as required by the Single Audit Act.

OIG noted that agencies typically track only the awards they have made and typically do not aggregate all the awards made to an entity. Thus, an entity that ought to be undergoing an audit under the Single Audit Act sometimes is not. A Federal clearinghouse, as proposed in the amendments, would be in a better position than an individual agency to identify all awards made to a single entity and thus ensure that the required audit was performed.



# **SIGNIFICANT AUDITS AND INVESTIGATIONS**

## **Bureau of Indian Affairs**

### **Deficiencies in Road Construction Program Cited**

**A**lthough the Indian reservation roads we reviewed were generally well constructed, some road construction projects contained planning and design deficiencies and/or construction deficiencies that were avoidable. These planning and design deficiencies included incomplete and inaccurate project plans and specifications, inaccurate surveys and inadequate analyses of site conditions, and projects that were started late in the construction season. The plans and designs contained deficiencies primarily because BIA rushed to award contracts or complete work to obligate funds so that unused funds would not have to be returned to the Federal Highway Administration; had inexperienced personnel performing road construction tasks; and did not review plans and specifications adequately. Consequently, completion of the projects was delayed, and excess costs of about \$3.3 million were incurred. In addition, some deficiencies occurred because BIA did not adequately monitor or control the performance of construction crews and did not verify both the test results of materials and the quantities and qualities of materials used. These construction deficiencies resulted in excess costs of about

\$1.2 million to rectify. BIA agreed with all seven of our recommendations to correct the deficiencies.

### **School Grant Expenditures Not Supported Adequately**

We identified grant expenditures made by the Circle of Nations Wahpeton Indian School totaling about \$117,650 which occurred during school years 1993-1994 and 1994-1995 that were not adequately supported or that were not in conformance with applicable Federal cost principles. In addition, the financial statements audit for the school year ended June 30, 1994, reported that School expenditures exceeded revenues by about \$290,000. Further, BIA did not comply with key provisions of the September 1994 memorandum of agreement between the Wahpeton Indian School Board and BIA's Office of Indian Education Programs pertaining to BIA's funding and oversight responsibilities. Specifically, financial resources needed to fund the School's program for implementing its therapeutic community school model were not identified, implementation team reports were not prepared timely, and a school support team was not established. Further, the School Board and relevant state and local agencies of North Dakota had not completed an agreement regarding child protection and law enforcement because jurisdictional issues related to the School had not been resolved. Finally, the School did not prepare an annual written plan required by the Improving



America's School Act of 1994 for the therapeutic model in a timely manner. As such, we concluded that the School's implementation of the therapeutic model will be impacted adversely if these issues are not resolved. The report made no recommendations because the purpose of our review was to determine, and subsequently present information on, whether grant funds were spent in accordance with grant agreements and whether BIA complied with the September 1994 agreement. However, our report identified several matters that adversely impacted the School's implementation of the therapeutic model, and we believe that BIA should focus its efforts on completing implementation of the agreement. We requested and received comments from both BIA and the School regarding the grant expenditures and the actions that BIA and the School took to implement the therapeutic model. In its responses, neither BIA nor the School adequately addressed the issues in the report.

### **Improvements in Administration of Delinquent Loans Needed**

BIA's Phoenix Area Office did not adequately administer delinquent loans. Specifically, the Area Office: (1) did not aggressively pursue the collection of delinquent loans totaling about \$14.7 million; (2) did not adequately secure its interest in, appraise, and liquidate collateral for 21 of the 33 loans reviewed; and (3) canceled or waived interest totaling \$3.4 million on a direct loan without proper authority. These deficiencies existed because required debt collection practices and collateral liquidation were not routinely performed, primarily

because experienced Area Office credit staff retired and were not replaced. Of the seven recommendations contained in our report, BIA concurred with the four recommendations regarding debt collection and was asked to reconsider its response to the two recommendations pertaining to collateral for guaranteed loans and one recommendation on renegotiating loan repayment provisions.

### **Credit Card Used Illegally**

A former game warden for a California Indian tribe used a tribal government credit card to obtain personal goods and services in excess of \$8,700. The credit card was used to purchase firearms that included an AK-47 rifle, an UZI 9 mm assault weapon, and a 12-gauge shotgun. The subject pled guilty to one count of a five-count indictment charging embezzlement of tribal funds. As part of the plea agreement, the subject agreed to cooperate in the investigation and subsequently testified as a Government witness in a related trial. The subject was sentenced to 3 years of probation and was ordered to pay \$625 in restitution to the tribe.

### **Grant School Funds Embezzled**

An OIG investigation disclosed that three former employees of a BIA grant school in Arizona converted over \$150,000 in school funds to personal use. All subsequently pled guilty after being indicted by a Federal grand jury in Phoenix, Arizona.

On February 12, 1996, the first employee was sentenced to 5 years of probation and was ordered to pay \$19,354.54 in restitution to the school. The second employee was sentenced on February 26, 1996, to 15 months in prison and 3 years of probation and was ordered to pay \$98,744.47 in restitution to the school. (Sentencing of these two employees was reported in our last Semiannual Report.) The third employee was sentenced during this reporting period to 4 months in prison, 4 months of home detention, and 3 months of supervised probation and was ordered to pay \$51,763.88 in restitution to the school.

### **Fraud in Obtaining Loan Discovered**

An OIG investigation disclosed that the former credit officer of a South Dakota Indian tribe conspired with a husband and wife in a fraudulent scheme to obtain a \$215,000 BIA direct loan. The husband and wife used the \$215,000 in loan proceeds to purchase a business from the credit officer and then defaulted on the full amount of the loan. The investigation also disclosed that the credit officer had previously falsified BIA and other documents to obtain a \$150,000 loan through a private lending institution insured by the Federal Deposit Insurance Corporation.

The husband and wife each pled guilty to one false statement count and were each sentenced to 5 years of probation, were fined \$1,550, and were ordered to pay \$107,500 in restitution. In June 1996, the credit officer pled guilty to one false statement count and was scheduled to be sentenced in October 1996.

### **Three Sentenced for Embezzlement and Theft**

A state senator, the chairman of a midwestern state's band of Indians, and the band's secretary/treasurer were indicted in an extensive criminal conspiracy to steal approximately \$1 million from the band. During April 1996, the state senator, who served as the band's attorney during the period covered in the indictment, was convicted of multiple criminal charges, including conspiracy, mail fraud, and theft totaling approximately \$630,000. The chairman was convicted of conspiracy and theft totaling \$550,000, and the secretary/treasurer was convicted of conspiracy.

In September 1996, the state senator was sentenced to 57 months in prison, 3 years of supervised release, and 600 hours of community service and was ordered to pay \$25,600 in fines and \$400,000 in restitution to the tribe. Following his conviction, the individual resigned from the senate, and his license to practice law was suspended. The chairman, who resigned from his position, was sentenced to 33 months in prison and 2 years of supervised release and was ordered to pay \$150 in fines and \$66,440 in restitution to the tribe. The secretary/treasurer was sentenced to 12 months of home detention and 2 years of probation and was ordered to pay \$7,500 in fines and \$31,412 in restitution to the tribe.

### **Indian Tribal Funds Embezzled**

In November 1992, the Federal Bureau of Investigation requested OIG audit and investigative assistance with a financial

investigation at an Arizona Indian school. A subsequent OIG audit and investigation showed that between 1990 and 1992, the school's business manager improperly wrote checks totaling \$102,000 to himself. In May 1995, a Federal grand jury in Phoenix, Arizona, returned a three-count indictment charging the business manager with embezzlement of \$102,000 in Indian tribal funds. In April 1996, the subject entered into a plea agreement and pled guilty to embezzlement and theft from an Indian tribal organization. The subject was sentenced to 15 months in prison, was ordered to pay restitution of \$102,000, and was fined \$500.

## **Bureau of Land Management**

### **Inspection and Enforcement Program Improvements Needed**

Although BLM generally complied with the requirement of the Federal Oil and Gas Royalty Management Act for inspecting annually all Federal and Indian oil and gas leases that had significant production or a history of regulatory noncompliance (as defined by BLM), improvements were needed to more effectively accomplish program objectives. Specifically, 908 (61 percent) of 1,482 inspections conducted to ensure overall production accountability were performed on leases that had minimal production, including 46 production inspections of leases that had no production; 65 (55 percent) of the 118 inspections conducted at seven field offices were either incomplete or performed inadequately; and,

based on supporting documentation, 700 (8 percent) of the more than 9,200 required inspection items at the seven field offices had not been inspected for at least 5 years. In addition, none of these field offices had properly classified inactive oil and gas wells, BLM's minimum bond requirements were often not sufficient to protect the Government in the event that a lease operator defaulted, and BLM routinely approved lease assignments without considering bond adequacy. As a result of insufficient bonds, the Government has plugged, since fiscal year 1991, 131 orphan wells, at a cost of about \$1.6 million, and is currently liable for plugging over 300 additional orphan wells, at a cost estimated to exceed \$3 million. In addition to cost, orphan wells may contaminate groundwater and other resources. BLM concurred with all 11 of our recommendations to improve controls over the inspection and enforcement program and to ensure that inactive wells are properly reviewed and sufficiently bonded.

### **Fair and Equal Value Not Always Received in Land Exchanges**

While some high quality properties were acquired by exchanging lands with private entities, BLM's Nevada State Office did not consistently follow land exchange regulations or procedures and did not ensure that fair and equal value was received in completing three of the four exchanges we reviewed. As a result, the State Office exchanged 2,461 acres of private land, valued at \$2.7 million, that was not in conformance with current land-use plans and therefore had no discernible mission-related purpose. In addition, the Government may have lost

revenues of \$4.4 million in completing three of the four exchanges reviewed. Also, the State Office exchanged rather than sold land within the land sale area designated by the Santini-Burton Act. While the Act does not specifically prohibit land exchanges, we believe, based on our General Counsel's legal review of the legislation, it is clear that the Congress intended the lands within the designated area to be sold to offset the costs incurred for Lake Tahoe Basin land acquisition. We concluded that because 446 acres of Federal land were exchanged rather than sold, the Government relinquished the opportunity to repay about \$7.8 million of the costs incurred to acquire Basin land. At the time of our review, the Government had a shortfall of \$53 million for Basin land acquisitions, based on \$93 million of costs incurred against \$40 million of revenues collected. Furthermore, we believe that the State Office may not have acted in the Government's best interests in exchanging 25 acres of BLM's Las Vegas area lands, valued at \$665,000, to obtain a defunct bowling alley for use as an administrative complex for the Tonopah Resource Area. BLM officials concurred with the three recommendations regarding land exchanges. Regarding the Santini-Burton Act, we asked BLM to reconsider its response to the recommendation regarding submission of accounting reports and to provide an additional response to the recommendation regarding the use of land sales except in compelling circumstances.

## **Occupancy Trespass Resolution Not Actively Pursued**

Four of the five BLM resource areas we visited did not assign a high priority to resolving occupancy trespass, including occupancy trespass on unpatented mining claims, and were not systematically identifying, recording, and resolving occupancy trespass cases. During fiscal years 1993 and 1994, the four resource areas had identified only 10 and resolved only 14 occupancy trespass cases out of a backlog of 160 such cases. BLM Resource Area Managers who assigned a low priority to the resolution of occupancy trespass stated that they did so because of the cumbersome and costly processes required for resolution, concern for the safety of employees involved in trespass cases, and the need to focus on other activities with higher priorities. In contrast, the remaining resource area, which had assigned a high priority to resolving occupancy trespass, had identified and recorded 88 new cases of trespass and resolved 107 cases during the same period. Trespass on the public lands created health and safety hazards, restricted public access, and resulted in cleanup costs of up to \$27,000 per instance. We verified, through site visits, the existence of significant amounts of trash and violations of local building, fire, health, and sanitation codes. We also noted during the site visits that fences and "No Trespassing" signs restricted public access to rivers and other recreation areas, and that significant cleanup needed to be performed. BLM concurred with our two recommendations to promulgate regulations concerning mining occupancy trespass and financial guarantees and to instruct Resource

Area Managers to work with local law enforcement to address the threat of violence to BLM employees. We revised, and requested BLM to reconsider, the two recommendations relating to developing an action plan for resolving existing cases and seeking appropriate legislative changes to provide a range of penalties for occupancy trespass.

## **Compliance With Withdrawn Lands Mandate Inadequate**

Although the Federal Land Policy and Management Act of 1976 required the Secretary of the Interior to review, by October 1991, certain existing land withdrawals and to recommend to the President whether to continue, modify, or terminate the withdrawals, we found that none of the 4,100 withdrawals, covering about 46 million acres, as estimated by BLM, had been processed through DOI. Also, BLM had completed another 335 withdrawal reviews that were forwarded for DOI processing and was holding another 1,057 reviews that were completed by its field offices pending DOI action on the 335 reviews previously submitted. We believe that the reviews were not processed through DOI because of disagreements between BLM and the Office of the Solicitor concerning procedures for conducting the withdrawal reviews and because of DOI's lack of emphasis in completing the withdrawal reviews. As a result, BLM estimated that about 25 million acres of withdrawn public lands were no longer needed for the purposes for which they were withdrawn, including 8.7 million acres of land withdrawals recommended for termination in the 1,392 reviews currently

completed by BLM. We also noted that the Bureau of Reclamation (BOR) had generally identified and reported to BLM lands that were no longer needed for the purposes for which they were withdrawn. BLM and BOR generally agreed with our three recommendations to address the processing of the land withdrawal reviews already completed and to complete the remaining withdrawal reviews.

## **Bureau of Reclamation**

### **Policy for Valuation of Project Facilities Proposed for Sale Nearly Completed**

BOR had made considerable progress in implementing the three recommendations contained in our prior audit report on the valuation of project facilities proposed for sale. Specifically, BOR issued a framework policy for the title transfer of facilities proposed for sale. However, the framework policy did not fully address the title transfer of complicated projects and did not require the development of a range of valuation methods to determine the fair value of projects. In addition, non-Federal entities interested in acquiring facilities continued to present, directly to the Congress, sales legislation that was not in compliance with BOR policy or that did not protect the interests of project beneficiaries and the general taxpayers. By expanding the framework policy to address these issues, BOR should enhance its ability to complete its plans to transfer the ownership of projects and facilities at a fair return and protect the

interests of the taxpayers. Since BOR had implemented or partially implemented the prior report's recommendations, we made no additional recommendations.

### **Improvements to Financial Administration of Conservation Commission Instituted**

The Utah Reclamation Mitigation and Conservation Commission was generally established in accordance with the Reclamation Projects Authorization and Adjustment Act of 1992 (Public Law 102-575). However, we confirmed that the Commission had not established adequate financial and administrative policies and procedures, as reported by the Commission's contracted certified public accountant in a June 1995 audit report. As a result, the Commission's accounting records of the receipt and expenditure of funds for fiscal years 1994 and 1995 were not auditable. Thus, we could not determine whether administrative and mitigation funds were expended in accordance with the Act. However, we found that the Commission was actively pursuing the necessary corrective actions to implement sound administrative and financial management systems in response to the certified public accountant's report. Accordingly, our report contained no recommendations.

### **Internal Control Improvements Over Development Fund Needed**

BOR generally complied with the legislative requirements that apply to receipts and expenditures of the Lower Colorado River Basin Development Fund for fiscal year 1995. However, BOR could strengthen its internal controls if it would formulate written procedures to account for Fund receipts and expenditures. Also, BOR had not completed its required Central Arizona Project reports on Fund activity for fiscal years 1994 and 1995. BOR concurred with our recommendation to develop procedures to account for Fund receipts and expenditures and implemented our recommendation to complete the two Project reports.

### **Contractor's Claim Not Substantiated**

We performed audits of resubmitted claimed costs for a contractor and two subcontractors. The original claims were audited during 1995. The contractor proposed and filed claimed costs of \$31,040,071 for constructing a visitors center and parking structure at Hoover Dam, Nevada. The contractor's portion of the claimed amount was \$17,540,572. We questioned \$7,349,810 of this amount because the costs were for unsupported field labor costs, direct costs covered by the modified contract, unsupported forecasted direct costs, bid errors, materials and services not supported or allowed, excess home office overhead costs resulting from using the proposed overhead rate instead of the audited rate, profit, bond and insurance

costs associated with the other questioned costs, unallowed costs of money expenses, and unallowed requests for equitable adjustment and claim preparation costs.

A subcontractor that performed excavation, blasting, filling, grading, and other work at the site claimed costs of \$2,496,438 as part of the \$31,040,071 claim. We questioned costs of \$752,873 because they were financing costs that were unallowed, bond and insurance costs that were not incurred, excess home office overhead expenses that resulted from using the claimed rate versus the audited rate, and direct costs that were already covered by the modified subcontract.

A second subcontractor that performed concrete reinforcement work required under the contract claimed \$2,045,462 as part of the \$31,040,071 claim. We questioned costs of \$822,533 for field costs, second-tier subcontractor expenses, office overhead, profit, bond and insurance expenses, and contract modifications already settled because these costs were unallowable or unsupported or exceeded actual costs.

The contractor filed a claim in the U.S. Court of Federal Claims, but no court date has been set. Therefore, audits of the contract and the subcontracts were in the resolution process at the end of this reporting period.

## **U.S. Fish and Wildlife Service**

### **Costs Claimed Under Grants Questioned**

We audited funds expended for sport fish and wildlife restoration and endangered species grants for Guam and the Commonwealth of the Northern Mariana Islands. The audits were in the resolution process at the end of this reporting period.

In the first audit, we reviewed \$751,242 of the \$3,240,175 expended from October 1990 through September 1994 by the Government of Guam. Of this amount, we questioned \$321,194, which consisted of unsupported personal services costs of \$165,358 and related indirect costs of \$37,130; procurement costs of \$41,423, in which vendor selection was not adequately supported; unsupported sole source procurement costs of \$31,034; costs of \$33,800 for the improper use of grant funds; and unsupported travel costs of \$12,449.

In the second audit, we reviewed \$1,000,263 of the \$1,240,523 expended from October 1992 through September 1994 by the Commonwealth of the Northern Mariana Islands. Of this amount, we questioned \$858,267, which consisted of excess indirect costs of \$116,425; unsupported personal services costs of \$655,215; unsupported travel costs of \$21,834; procurement costs of \$41,401, in which vendor selection was not adequately supported; costs of \$2,331 for the improper use of grant funds; and indirect costs of \$21,061 related to

questioned direct costs. In addition, the Commonwealth government did not collect approximately \$30,000 in boat slip rental fees, as required under the Boating Access Program.

## **U.S. Geological Survey**

### **Production and Storage of Maps and Books Need Improvement**

The USGS was not effectively managing the production and storage of maps and books. Specifically, the USGS had not conducted physical inventories and updated inventory records, implemented an inventory reduction plan, formalized methods for ordering maps, and established time requirements for processing printing requests. As a result, inventory records were inaccurate, excess maps and books were being printed and stored, and a large portion of the inventory was excess and obsolete. OIG had reported on these conditions in a prior audit, but the USGS had not fully implemented the prior audit's recommendations. We concluded that the \$83.7 million balance reported in the fiscal year 1994 financial statements for inventory held for sale could not be substantiated because the formula for computing the inventory balance contained errors; the USGS did not have accurate historical cost data; and inventory records were inaccurate. We also concluded that these deficiencies could not be corrected in time to provide a reliable inventory balance for the fiscal year 1995 financial statements. The USGS took corrective action for two of

our recommendations and agreed to implement the remaining three recommendations, which pertained to using statistical methods for ensuring accurate inventory counts, establishing and implementing an inventory reduction program, and ensuring that maps are recorded in the Federal Financial Inventory System.

### **Employee Sentenced for Embezzlement**

A USGS employee in Wyoming signed and improperly issued 74 USGS third-party draft payments, totaling \$32,050. The employee falsified contract documents in an attempt to conceal the embezzlement. Seventy-two of the drafts were made payable to a non-DOI individual, who negotiated the drafts and split the proceeds with the USGS employee. The employee also issued two other drafts to an associate, who cashed the drafts and gave the money to the employee. On November 29, 1995, a Federal grand jury indicted the employee and the non-DOI individual on one count of conspiracy and three counts of embezzlement of public funds.

In February 1996, the non-DOI individual pled guilty to one count of conspiracy to defraud the Government, and the employee pled guilty to theft of Government funds. On March 29, 1996, the non-DOI individual was sentenced to 12 months in prison and 3 years of supervised probation and was ordered to participate in drug and alcohol treatment and to pay \$5,000 in restitution to the USGS. (This sentencing was reported in our last Semiannual Report.)



On May 1, 1996, the USGS employee was sentenced to 3 years of supervised probation and 6 months of home confinement and was ordered to participate in drug and alcohol treatment and to pay \$14,703.05 in restitution to the USGS. The employee was removed from his position at the USGS.

## **Instructor's Academic Credentials Misrepresented**

A Colorado corporation and its president who were responsible for performing training for the Mine Safety and Health Administration and the Occupational Safety and Health Administration were administratively suspended from all Federal contracting. The suspension, requested by OIG, was implemented after investigation disclosed that the corporation's president falsely represented that he had a master's degree and a Ph.D. during a hazardous materials training course presented to USGS employees. The corporation's president had presented safety training courses to employees of the USGS, the U.S. Bureau of Mines, and BOR in eight states.

## **Minerals Management Service**

### **Royalty Settlement Negotiations Not Documented Sufficiently**

MMS did not always conduct royalty settlement negotiations in accordance with its "Minerals Management Service

Settlement Negotiation Procedures." Specifically, based on our review of 10 settlements, we found that MMS's files did not contain adequate documentation for the estimated values of the issues to be settled and the arguments for reducing the values of issues for 6 settlements, and did not explain why the estimated values of 9 issues, totaling about \$312 million, were reduced by about \$94 million at settlement. In addition, contrary to its "Negotiation Procedures," MMS neither offered two Indian tribes the opportunity to separately negotiate their issues related to one of the settlements nor included the tribes in the settlement negotiations. As a result of the documentation deficiencies, there was insufficient information for us to determine whether the settlements were negotiated in the best interests of the Government, states, Indian tribes, and Indian allottees. Specifically, we could not determine whether issues were improperly omitted from negotiations or whether royalty values were reduced unnecessarily. The monetary amounts involved in the royalty settlements are significant. For example, from April 1993 through March 1995, MMS negotiated 97 settlements, which will result in additional royalty payments and interest on late payments of about \$322 million. MMS agreed with our recommendation that it should offer Indian tribes the opportunity to exclude their issues from global settlements and to be included in negotiations of issues in appropriate cases. We requested MMS to reconsider its response to our two remaining recommendations related to settlement documentation.

## **Weaknesses in Royalty-in-Kind Concept Cited**

In a special review performed at the request of MMS, we found that MMS was effective in administering the Royalty Gas Marketing Pilot program in the Gulf of Mexico and had demonstrated the feasibility of taking gas royalties in kind for the gas produced as an alternative to the royalty-in-value (cash payments) system. However, the Pilot's design was not representative of overall gas operations in the Gulf; revenue neutrality was not achieved, in that revenues collected did not equal what would have been received had royalties been taken in value; marketing strategies such as warranting the volumes of gas delivered to the contract market, packaging gas volumes in the sizes most desired by industry, and packaging lease groups along the most logical transportation routes were not considered; and weak administrative controls contained in the initial design of the program resulted in 17 of the original 36 lease groups in the invitation for bids containing incorrect price index points. Although our report contained no formal recommendations, we requested that MMS consider these issues in its further study of the royalty-in-kind concept.

## **Oil and Gas Production and Sales Not Always Reported**

MMS has not been successful in ensuring that all lessees and operators comply with its requirements to accurately and timely report the production and sale of oil and gas from Federal and Indian leases. This occurred because of the lack of a strong deterrent against noncompliance. MMS's volume comparison process, which compares sales

volumes recorded on the production reports with sales volumes recorded on the royalty reports, generated more exceptions (differences) than MMS could resolve, even after a threshold was established below which MMS did not research or resolve the exceptions. We estimated the royalty value of unresolved exceptions below the threshold to be about \$1.7 million annually and the current backlog of unresolved exceptions over the threshold to be about \$21.2 million. Although the Code of Federal Regulations provides remedies for underpaid royalties, such as late payment interest charges and civil penalties (for general noncompliance with the Federal Oil and Gas Royalty Management Act), these remedies have not provided an adequate deterrent against noncompliance. Interest rates prescribed under the Code have been low, and the assessment and collection of penalties for general noncompliance have involved lengthy and time-consuming procedures, which have been difficult for MMS to implement. In addition, MMS has not assessed fees to recover its annual costs of \$2.1 million for resolving discrepancies resulting from inaccurate reporting. We recommended that MMS pursue the submission of specific legislation through DOI that would authorize penalties to be assessed for substantial underpayment of royalties. MMS said that it agreed "in principle" with our recommendation but would defer action until the impact of the Federal Oil and Gas Royalty Simplification and Fairness Act, enacted on August 13, 1996, could be determined.

## **Company's Training Certification Revoked**

An OIG investigation determined that a Louisiana company approved by MMS to provide mandatory safety training to offshore oil field workers was not meeting MMS's minimum requirements for training time and course content. The investigation revealed that a safety course in the operation and maintenance of safety equipment of an offshore oil platform that should have taken 32 hours was being conducted in 12 hours. On August 1, 1996, MMS revoked the company's approval to conduct MMS safety training.

## **National Biological Service**

### **Fraudulent Claims Submitted**

An OIG investigation determined that two National Biological Service (NBS) employees in Washington, D.C., embezzled \$11,329.38 from a DOI imprest fund by creating and submitting 49 fraudulent claims for reimbursement. The two employees pled guilty in the U.S. District Court for the District of Columbia to one count of theft of public funds. One employee was sentenced to 2 years of probation and was ordered to pay \$1,500 in restitution. Sentencing for the second employee is pending. Both employees have resigned from NBS.

## **National Park Service**

### **Emergency Assistance Fees Not Administered Consistently**

The National Park Service (NPS) had developed highly skilled and effective staffs for providing emergency medical and search and rescue services to those individuals needing assistance in park units and had taken action to recover, from park visitors, some of its costs for providing emergency services. However, NPS had not established uniform procedures for recovering, from specific beneficiaries, costs associated with providing emergency assistance; was not depositing funds recovered into the U.S. Treasury account, as required by regulations; and had included inadequate contract provisions in service fee collection agreements with non-Federal entities. As a result, cost recovery practices among park units and park visitors were not consistent; costs for emergency medical and search and rescue services for fiscal year 1993, estimated to be at least \$4.5 million, were not recovered from the specific beneficiaries; and fee collections totaling \$757,800 were inappropriately retained by park units. The report was in the resolution process at the end of this reporting period.

## **Improvements in Travel Management Needed**

Although the policies and procedures established by NPS's Denver Service Center for extended travel of construction supervisors were in compliance with Federal and DOI requirements, the Service Center did not adequately justify its decisions to pay construction supervisors per diem instead of relocating them, in accordance with its internal guidelines; paid fixed rates for lodging that exceeded the travelers' actual costs; and paid for some items claimed on travel vouchers that were not authorized. As a result, NPS made per diem overpayments totaling \$42,517 in fiscal years 1993 through 1995. The deficiencies occurred because construction supervisors and their immediate supervisors did not always fulfill their responsibilities in the areas of authorizing, approving, incurring, and claiming long-term travel costs. NPS agreed with our five recommendations to improve the Service Center's travel management.

## **Subcontractors' Costs Questioned**

In 1994, NPS issued an \$11.1 million contract to renovate utilities at a historic location. Of the subcontracts issued by the primary contractor, one was for electrical work for \$775,697 and another was for asbestos abatement for \$1.2 million. In our audit of the electrical work, in which the contractor billed costs of \$197,122, we questioned \$36,585, which consisted of cost exceptions of \$22,291 and unsupported costs of \$14,294. The cost exceptions identified were for billed costs involving direct labor, fringe benefits, insurance and payroll taxes,

overhead, general and administrative expenses, and fixed fees that were in excess of actual costs incurred. The unsupported costs were for charges involving mobilization and demobilization, critical path management, project direction, engineering, training, general and administrative expenses, and fixed fees.

In our second audit, of asbestos abatement, we identified cost exceptions of \$43,935 of the \$1,134,255 billed by the subcontractor. These costs pertained to costs billed for direct labor, labor burden, insurance, overhead expenses, and fixed fees that were in excess of costs incurred. Both audits were in the resolution process at the end of this reporting period.

## **Settlement in Misuse of Government Aircraft Reached**

An OIG investigation disclosed that on two occasions in late 1994, an NPS pilot in a southwestern state leased an airplane through the Office of Aircraft Services for apparent personal use. Aircraft Services then billed the cost of these flights to NPS. Under the terms of a settlement agreement negotiated between the U.S. Attorney's Office and the employee in August 1996, the employee paid the U.S. Government \$2,824.20. Administrative action against the employee is pending.

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

## **Fraudulent Travel Vouchers Cited**

An assistant director and a construction branch supervisor with the Division of Abandoned Lands, Commonwealth of Kentucky, were sentenced in the U. S. District Court, Frankfort, Kentucky, after an OIG investigation disclosed that the assistant director made fraudulent statements on travel vouchers submitted to the Commonwealth and that the construction branch supervisor had a financial interest in companies involved in coal mining operations. The DOI, through the Office of Surface Mining Reclamation and Enforcement (OSM), funds Kentucky's Division of Abandoned Lands.

The assistant director was sentenced to 4 months of home detention and 3 years of probation and was ordered to pay \$19,534 in restitution. The construction branch supervisor was sentenced to 3 years of probation and 100 hours of community service and was prohibited from being employed with the Commonwealth of Kentucky during the probation period.

# **Insular Areas**

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

### **Improvements in Contract Administration and Construction Oversight Needed**

Based on our review of DOI grants for the construction and renovation of health care facilities, we determined that improvements were needed in the policies and procedures of the Government of the U.S. Virgin Islands regarding contract administration and construction oversight. Specifically, because of inadequate oversight, there was minimal assurance for 11 contracts, totaling \$7.7 million, that the Government received the most favorable prices, terms, and conditions; liquidated damages of \$302,000 had not been assessed against four contractors that did not complete work within required time frames; and 59 change orders, totaling \$3.9 million, were issued because original plans and specifications were not sufficiently detailed. In addition, we found that six grant drawdowns, totaling \$3.8 million, were not posted to the correct accounts; the Government was billed \$1.4 million for on-site representation services that should have been provided by the Department of Public Works; \$4 million could be spent on renovations to a health care facility that will not accommodate all of the clinical services originally intended for the facility; and advance payments of \$1.4 million were made to a contractor for equipment that was never installed at the St. Thomas Hospital.

The Governor concurred with all nine of our recommendations, including the recommendations that the Department of Property and Procurement should monitor compliance with the competitive procurement requirements of the Virgin Islands Code and enforce existing policies and procedures related to the assessment of liquidated damages and to the issuance of change orders.

## **Hurricane-Related Audits Conducted Jointly**

On September 15, 1995, Hurricane Marilyn struck the U.S. Virgin Islands, causing major damage to public and private structures and prompting the President to issue a major disaster declaration. As a result, as of July 2, 1996, FEMA had approved disaster grants of \$109.6 million (\$98.8 million as the Federal share and \$10.8 million as the local share) for the Virgin Islands Office of Management and Budget. The Offices of Inspector General of FEMA and DOI, with participation from the Virgin Islands Bureau of Audit and Control, conducted reviews under a cooperative agreement that covered four functional areas: overall grant administration, subgrantee accounting controls, hurricane-related contracting, and community disaster loans. As of September 30, 1996, seven final reports had been issued during this reporting period, which are summarized as follows:

**- Grant Administration.** Overall, the Government of the U.S. Virgin Islands and its independent agencies had developed procedures, systems, and controls that, if implemented, should be adequate to ensure that disaster assistance funds are disbursed

and accounted for in accordance with FEMA requirements and other applicable laws and regulations. However, individual agencies need to take actions to strengthen controls and to enforce compliance with existing policies and procedures.

**- Subgrantee Accounting Controls.** The Virgin Islands Port Authority had not identified the cause of duplicate charges that occurred after Hurricane Hugo to ensure that similar errors did not occur with regard to Hurricane Marilyn disaster funds; did not always show time allocation information on the time sheets of employees who worked on more than one project; and issued two contracts, totaling about \$1.4 million, without obtaining competitive proposals or documenting why competition was not practicable. The Port Authority implemented corrective actions to resolve all three of our recommendations.

The Virgin Islands Police Department had not established procedures and controls that, in our opinion, would address the specific disaster record-keeping requirements for FEMA or the Virgin Islands Government. Also, the Police Department did not have accounting staff assigned to process hurricane-related transactions. The Police Department concurred with our two recommendations to correct these deficiencies.

**- Hurricane-Related Contracting.** The U.S. Army Corps of Engineers awarded hurricane-related contracts using required competitive procurement procedures and, in general, effectively monitored the work performed by contractors. During our audit, the Corps noted that it would ensure that it

had a sufficient number of inspectors on-site to monitor the work of contractors and that a job tracking database system would be in place at the start of the actual recovery process.

The Department of Education and the Department of Public Works did not always comply with procurement requirements for repairs to public schools. As a result, there was little assurance that the Government received the most favorable prices, terms, and conditions with regard to the construction services acquired. Specifically, acquisitions of construction and other related services were based on purchase orders rather than on formal contracts; competitive negotiation procedures were not always used; and procurement files did not adequately document whether competitive bids or proposals were solicited, the results of such solicitations, and, if competition was not used, the reasons why not. Further, the purchase orders for construction services were issued without the involvement or approval of the Commissioner of Property and Procurement, as required by the Virgin Islands Code. In its response to the draft report, the Department of Property and Procurement stated that policies and procedures for procuring goods and services under "public exigency" provisions of the Virgin Islands Code were being established and implemented to address our recommendation. Also, on July 18, 1996, the Commissioner of Property and Procurement issued a directive regarding the emergency procurement requirements.

**- Community Disaster Loans.** The Government of the U.S. Virgin Islands did not account for the Hurricane Hugo Disaster Loan in accordance with the requirements of the Code of Federal Regulations. This occurred because the Government did not maintain adequate data in its centralized financial management system to account for Disaster Loan funds received and disbursed and to track these funds. Therefore, Government departments and agencies individually compiled disaster-related expense information. However, that information was commingled with information on normal operating expenses and expenses reimbursed through Damage Survey Reports. As a result, some unreimbursed disaster-related expenditures claimed against the Disaster Loan were not reimbursable in accordance with Disaster Loan provisions. In addition, the Government could not provide documentation to support all the unreimbursed disaster-related expenditures claimed against the Disaster Loan. The Virgin Islands Director of Management and Budget concurred with our recommendation to ensure that cost centers are established for categories of costs to be charged against Community Disaster Loans and said that our recommendation to develop policies and procedures for proper record keeping for Community Disaster Loans had been implemented.

**APPENDIX 1  
SUMMARY OF AUDIT ACTIVITIES  
APRIL 1, 1996, THROUGH SEPTEMBER 30, 1996**

**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)	<b>TOTAL</b>
	Internal and Contract Audits	Contract Audits	Single Audits	

**REPORTS ISSUED TO:**

Department/ Office of the Secretary				
	3	0	13	<b>16</b>
<b>Fish and Wildlife and Parks</b>	10	0	78	<b>88</b>
<b>Indian Affairs</b>	6	0	233	<b>239</b>
<b>Insular Areas</b>	9	0	16	<b>25</b>
<b>Land and Minerals Management</b>	7	6	36	<b>49</b>
<b>Water and Science</b>	9	6	14	<b>29</b>
<b>Subtotal</b>	44	12	390	<b>446</b>

**INDIRECT COST RATES NEGOTIATED FOR:**

<b>Indian Tribes and Organizations</b>	127	0	0	<b>127</b>
<b>State Agencies</b>	55	0	0	<b>55</b>
<b>Subtotal</b>	182	0	0	<b>182</b>
<b>TOTAL</b>	<b>226</b>	<b>12</b>	<b>390</b>	<b>628</b>



## APPENDIX 2

### AUDIT REPORTS ISSUED AND INDIRECT COST AGREEMENTS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 1996

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended September 30, 1996. It provides report number, title, issue date, and monetary amounts identified in each report (\*funds to be put to better use, \*\*questioned costs, \*\*\*unsupported costs (unsupported costs are included in questioned costs), and \*\*\*\*lost or potential additional revenues).

#### INTERNAL AUDITS

#### BUREAU OF INDIAN AFFAIRS

**96-I-870** ROAD CONSTRUCTION PROGRAM, BUREAU OF INDIAN AFFAIRS (6/17/96) \*\$4,500,000

**96-I-995** SELECTED ASPECTS OF THE CIRCLE OF NATIONS WAHPETON INDIAN SCHOOL (6/25/96)

**96-I-1082** FIRE FIGHTER PAYROLL, ALBUQUERQUE AREA OFFICE, BUREAU OF INDIAN AFFAIRS (8/7/96)

**96-I-1142** REVENUES AND EXPENSES OF THE ELEM CASINO (8/20/96)

**96-I-1245** FOLLOWUP OF RECOMMENDATIONS CONCERNING BUREAU OF INDIAN AFFAIRS ACCOUNTABILITY AND CONTROL OVER ARTWORK AND ARTIFACTS IN MAIN AND SOUTH INTERIOR BUILDINGS (9/30/96)

**96-I-1266** ADMINISTRATION OF DELINQUENT LOANS BY THE PHOENIX AREA OFFICE, BUREAU OF INDIAN AFFAIRS (9/30/96) \*\$3,400,000

#### BUREAU OF LAND MANAGEMENT

**96-I-1025** NEVADA LAND EXCHANGE ACTIVITIES, BUREAU OF LAND MANAGEMENT (7/15/96) \*\$6,900,000 & \*\*\*\*\$8,026,000

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

**96-I-1267** INSPECTION AND ENFORCEMENT PROGRAM AND SELECTED RELATED ACTIVITIES, BUREAU OF LAND MANAGEMENT (9/30/96) \*\$1,600,000

**96-I-1268** WITHDRAWN LANDS, DEPARTMENT OF THE INTERIOR (9/30/96)

#### BUREAU OF RECLAMATION

**96-I-822** OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-76 STUDY OF AIRCRAFT SERVICES FOR THE PACIFIC NORTHWEST REGION, BUREAU OF RECLAMATION (6/10/96)

**96-I-869** CONTRACTING WITH THE ENVIRONMENTAL CHEMICAL CORPORATION FOR A FOCUSED FEASIBILITY STUDY FOR WATER TREATMENT SERVICES, BUREAU OF RECLAMATION (6/17/96)

**96-I-1026** FOLLOWUP OF RECOMMENDATIONS CONCERNING THE VALUATION OF PROJECT FACILITIES PROPOSED FOR SALE, BUREAU OF RECLAMATION (7/29/96)

**96-I-1033** LOWER COLORADO RIVER BASIN DEVELOPMENT FUND, BUREAU OF RECLAMATION (7/30/96)

**96-I-1141** UTAH RECLAMATION MITIGATION AND CONSERVATION COMMISSION (8/27/96)

## INSULAR AREAS

### Guam

**96-I-803** DIESEL LIQUID FUEL TAX AND MASS TRANSIT AUTOMOTIVE SURCHARGE COLLECTIONS FOR FISCAL YEAR 1995, GOVERNMENT OF GUAM (5/24/96)

### U.S. Virgin Islands

**96-I-722** GRANTS FOR THE CONSTRUCTION OF HEALTH CARE FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (5/3/96) \*\$1,702,000

**96-E-801** PROCUREMENT PRACTICES RELATED TO HURRICANE MARILYN, U.S. ARMY CORPS OF ENGINEERS (5/24/96)

**96-E-827** ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, DEPARTMENT OF PROPERTY AND PROCUREMENT, GOVERNMENT OF THE VIRGIN ISLANDS (5/31/96)

**96-E-828** ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (5/31/96)

**96-E-829** ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, VIRGIN ISLANDS PORT AUTHORITY (5/31/96)

**96-E-868** ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, ROY L. SCHNEIDER HOSPITAL, GOVERNMENT OF THE VIRGIN ISLANDS (6/5/96)

**96-E-966** FINANCIAL REPORTING SYSTEM FOR THE FEDERAL EMERGENCY MANAGEMENT AGENCY'S COMMUNITY DISASTER LOAN TO THE GOVERNMENT OF THE VIRGIN ISLANDS (6/28/96)

**96-E-1113** PROCUREMENT PRACTICES FOR HURRICANE-RELATED REPAIRS TO PUBLIC SCHOOLS, GOVERNMENT OF THE VIRGIN ISLANDS (8/13/96)

## MINERALS MANAGEMENT SERVICE

**96-I-786** ROYALTY GAS MARKETING PILOT, MINERALS MANAGEMENT SERVICE (5/20/96)

**96-I-1255** SELECTED ACTIVITIES OF THE ROYALTY MANAGEMENT SYSTEM, MINERALS MANAGEMENT SERVICE (9/30/96) \*\$2,160,000 & \*\*\*\*\$1,700,000

**96-I-1264** NEGOTIATED ROYALTY SETTLEMENTS, MINERALS MANAGEMENT SERVICE (9/30/96)

## MULTI-OFFICE AUDITS

**96-I-1063** DEPARTMENT OF THE INTERIOR CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEAR 1995 (7/25/96)

## NATIONAL PARK SERVICE

**96-I-757** NATIONAL PARK SERVICE FINANCIAL STATEMENTS FOR FISCAL YEAR 1995 (4/30/96)

**96-I-806** EMERGENCY MEDICAL AND SEARCH AND RESCUE SERVICES, NATIONAL PARK SERVICE (6/10/96) \*\$4,501,000

**96-I-1036** SELECTED ADMINISTRATIVE ACTIVITIES AT THE DENVER SERVICE CENTER AND THE ADMINISTRATIVE PROGRAM CENTER, NATIONAL PARK SERVICE (8/9/96)

**96-I-1259** EXTENDED TRAVEL BY CONSTRUCTION SUPERVISORS OF THE DENVER SERVICE CENTER, NATIONAL PARK SERVICE (9/26/96)

## OFFICE OF THE SECRETARY

**96-I-769** OFFICE OF THE SECRETARY FINANCIAL STATEMENTS FOR FISCAL YEARS 1994 AND 1995 (5/2/96)

**96-I-1055** CASE WORK LOAD MANAGEMENT AT THE HEARINGS DIVISION, OFFICE OF HEARINGS AND APPEALS, DEPARTMENT OF THE INTERIOR (7/24/96) \*\$3,149,000

## U.S. GEOLOGICAL SURVEY

**96-I-1239** INVENTORY MANAGEMENT AND VALUATION, NATIONAL MAPPING DIVISION, U.S. GEOLOGICAL SURVEY (9/30/96)

## CONTRACT AUDITS

### BUREAU OF LAND MANAGEMENT

**96-E-540** COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, COST OF FACILITIES CAPITAL FOR FISCAL YEAR 1992 (4/18/96)

**96-E-723** COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, ALLOCATION BASES FOR FISCAL YEAR 1992 (4/18/96)

**96-E-792** IBM CORPORATION GOVERNMENT SYSTEMS, INCURRED COSTS FOR FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/10/96) \*\*\$169,057

**96-E-862** HALLIBURTON NUS ENVIRONMENTAL CORPORATION, INCURRED COSTS FOR FISCAL YEAR 1990 (6/4/96)

**96-E-951** COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, TIMEKEEPING PRACTICES (7/2/96)

### BUREAU OF RECLAMATION

**96-E-510** BURNS AND ROE SERVICES CORPORATION, INCURRED COSTS FOR CALENDAR YEAR 1991 (4/18/96)

**96-E-727** PCL CONSTRUCTION SERVICES, INC., CLAIM SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (4/17/96) \*\$7,349,810

**96-E-823** BURNS AND ROE SERVICES CORPORATION, INCURRED COSTS FOR CALENDAR YEAR 1992 (5/30/96)

**96-E-1050** PCL CIVIL CONSTRUCTORS, INC., CLAIM SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (7/19/96) \*\$752,873

**96-E-1054** HARRIS/ARIZONA REBAR, INC., CLAIM SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1-CC-30-09150 (7/22/96) \*\$822,533

### MINERALS MANAGEMENT SERVICE

**96-E-1129** AMERICAN MANAGEMENT SYSTEMS OPERATIONS CORPORATION, INC., INCURRED COSTS FOR CALENDAR YEARS 1991 AND 1992 (8/15/96)

### NATIONAL PARK SERVICE

**96-E-724** J.C.M. CONTROL SYSTEMS, INC., COSTS INCURRED DURING FISCAL YEAR ENDED DECEMBER 31, 1994, UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (5/7/96) \*\*\$57,853 & \*\*\*\$450

**96-E-802** CAPITOL MECHANICAL CONTRACTORS, INC., COSTS BILLED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (5/20/96) \*\*\$2,984

**96-E-1049** HARRISON AND PALMER, INC., COSTS INCURRED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 DURING FISCAL YEAR 1995 (7/19/96) \*\*\$36,585 & \*\*\*\$14,294

**96-E-1081** GENERAL CONSTRUCTION SERVICES, INC., COSTS BILLED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (7/31/96) \*\*\$43,935

### U.S. BUREAU OF MINES

**96-E-854** SPACE MARK, INC., INCURRED COSTS FOR PERIOD JULY 25, 1994, THROUGH MARCH 31, 1996, UNDER CONTRACT NO.1432-S0349006 (6/4/96)

### U.S. FISH AND WILDLIFE SERVICE

**96-E-889** EXPENDITURES CLAIMED BY THE COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS FOR FISCAL YEARS 1993 AND 1994 UNDER FEDERAL AID GRANTS FROM THE U.S. FISH AND WILDLIFE SERVICE (6/10/96) \*\*\$858,267 & \*\*\*\$718,450

**96-E-1010** EXPENDITURES CLAIMED BY THE GOVERNMENT OF GUAM UNDER FEDERAL AID GRANTS FROM THE U.S. FISH AND WILDLIFE SERVICE FROM OCTOBER 1, 1990, THROUGH SEPTEMBER 30, 1994 (7/3/96) \*\*\$321,194 & \*\*\*\$287,394

## U.S. GEOLOGICAL SURVEY

**96-E-849** UNIVERSITY OF COLORADO, COST PROPOSAL SUBMITTED TO THE U.S. GEOLOGICAL SURVEY FOR COOPERATIVE AGREEMENT NO. 1434-CR-96-AG-A00775 (6/4/96)

**96-E-1052** COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, INCURRED COSTS FOR FISCAL YEAR 1991 (8/6/96)

**96-E-1062** PHYCOTECH, TERMINATION SETTLEMENT PROPOSAL SUBMITTED TO THE U.S. GEOLOGICAL SURVEY FOR CONTRACT NO. 1434-94-C-40145 (8/6/96) \*\$11,843

## SINGLE AUDITS

### BUREAU OF INDIAN AFFAIRS

**96-A-657** NATIVE VILLAGE OF GAMBELL, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/4/96)

**96-A-658** PUEBLO DE SAN FELIPE, FISCAL YEAR ENDED JANUARY 31, 1995 (4/3/96)

**96-A-660** ROCK POINT SCHOOL, INC., FISCAL YEAR ENDED JUNE 30, 1995 (4/3/96)

**96-A-664** TAOS PUEBLO CENTRAL MANAGEMENT SYSTEM, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/3/96)

**96-A-669** UTE MOUNTAIN UTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (4/3/96)

**96-A-670** ST. CROIX CHIPPEWA OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (4/4/96) \*\*\$41,784

**96-A-671** PENOBSCOT INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/4/96)

**96-A-672** SKY PEOPLE HIGHER EDUCATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/4/96)

**96-A-678** MAKAH TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (4/11/96)

**96-A-679** MAKAH TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/11/96)

**96-A-688** MICCOSUKEE CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/11/96)

**96-A-719** COLUMBIA RIVER INTER-TRIBE FISH COMMISSION, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/17/96)

**96-A-720** DELAWARE TRIBE OF WESTERN OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (4/17/96)

**96-A-721** APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (4/17/96)

**96-A-728** GOSHUTE RESERVATION CONFEDERATED TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (4/25/96) \*\*\$1,682

**96-A-736** NATIVE AMERICAN FAMILY SERVICES, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/22/96)

**96-A-739** FORT INDEPENDENCE RESERVATION RESTRICTED FUNDS, FISCAL YEAR ENDED DECEMBER 31, 1993 (4/24/96)

**96-A-740** FORT INDEPENDENCE RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/24/96)

**96-A-742** TANANA CHIEFS CONFERENCE, INC., FISCAL YEAR ENDED JUNE 30, 1994 (4/25/96)

**96-A-743** SAGINAW CHIPPEWA INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/25/96)

**96-A-744** COUSHATTA TRIBE OF LOUISIANA, FISCAL YEAR ENDED DECEMBER 31, 1993 (4/25/96)

**96-A-745** LOWER ELWHA TRIBE COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/25/96)

**96-A-746** BLACK MESA COMMUNITY SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1995 (4/25/96)

**96-A-747** OGLALA LAKOTA COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/25/96)

**96-A-754** DELAWARE TRIBE OF WEST OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (4/30/96)

**96-A-755** TYME MAIDU  
TRIBE BERRY CREEK  
RANCHERIA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(4/30/96)

**96-A-756** DE COCHITI  
PUEBLO, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(5/1/96)

**96-A-758** GOSHUTE  
RESERVATION CONFEDERATED  
TRIBES, FISCAL YEAR ENDED  
SEPTEMBER 30, 1993  
(5/1/96) \*\*\$28,147

**96-A-759** LAC COURTE  
OREILLES BAND OF LAKE  
SUPERIOR CHIPPEWA INDIANS  
OF WISCONSIN, FISCAL YEAR  
ENDED SEPTEMBER 30, 1994  
(5/1/96) \*\*\$1,004

**96-A-765** COOK INLET  
TRIBAL COUNCIL, INC.,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(5/2/96)

**96-A-766** NORTHWEST  
INDIAN FISHERIES  
COMMISSION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(5/2/96)

**96-A-773** TOHONO O'ODHAM  
NATION, FISCAL YEAR ENDED  
SEPTEMBER 30, 1992  
(5/9/96) \*\*\$348,222

**96-A-779** EGEKIK VILLAGE  
COUNCIL, FISCAL YEAR  
ENDED JUNE 30, 1995  
(5/7/96)

**96-A-780** ST. MICHAEL'S  
ASSOCIATION FOR SPECIAL  
EDUCATION, INC., FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995 (5/7/96)

**96-A-783** FLAGSTAFF  
BORDERTOWN DORMITORY  
BOARD, INC., FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(5/7/96)

**96-A-789** LITTLE WOUND  
SCHOOL BOARD, INC.,  
FISCAL YEAR ENDED  
JUNE 30, 1995 (5/14/96)

**96-A-790** EIGHT NORTHERN  
INDIAN PUEBLOS COUNCIL,  
INC., FISCAL YEAR ENDED  
MARCH 31, 1995 (5/14/96)

**96-A-791** WYANDOTTE  
TRIBE OF OKLAHOMA, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995 (5/10/96)

**96-A-810** DALLAS  
INTER-TRIBAL CENTER,  
FISCAL YEAR ENDED  
JUNE 30, 1990 (5/23/96)

**96-A-811** DALLAS  
INTER-TRIBAL CENTER,  
FISCAL YEAR ENDED  
JUNE 30, 1991 (5/23/96)

**96-A-812** DALLAS  
INTER-TRIBAL CENTER,  
FISCAL YEAR ENDED  
JUNE 30, 1992 (5/23/96)

**96-A-813** DALLAS  
INTER-TRIBAL CENTER, INC.,  
AND AFFILIATE, FISCAL  
YEAR ENDED JUNE 30, 1993  
(5/23/96)

**96-A-816** ALEUTIAN/PRIBILOF  
ISLANDS ASSOCIATION,  
INC., FISCAL YEAR ENDED  
SEPTEMBER 30, 1995 (5/21/96)

**96-A-830** SOUTHERN UTE  
COMMUNITY ACTION  
PROGRAMS, INC., FISCAL  
YEAR ENDED  
DECEMBER 31, 1995 (5/29/96)

**96-A-833** BLACKFEET  
TRIBE, FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(5/30/96) \*\*\$1,280

**96-A-834** BAD RIVER  
TRIBE OF LAKE SUPERIOR  
CHIPPEWA INDIANS, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1994  
(6/20/96) \*\*\$102,068

**96-A-835** NEBRASKA  
INDIAN TRIBAL DEVELOPMENT  
CORPORATION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1993  
(5/29/96)

**96-A-843** FOUR WINDS  
ELEMENTARY SCHOOL, FISCAL  
YEAR ENDED JUNE 30, 1993  
(5/31/96)

**96-A-844** WOLF POINT  
PUBLIC SCHOOLS, FISCAL  
YEAR ENDED JUNE 30, 1995  
(5/29/96)

**96-A-846** UNITED TRIBES  
TECHNICAL COLLEGE, FISCAL  
YEAR ENDED JUNE 30, 1994  
(5/30/96)

**96-A-847** CHEYENNE RIVER  
COMMUNITY COLLEGE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1994 (5/30/96)

**96-A-851** SKOKOMISH  
INDIAN TRIBAL COUNCIL,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(5/30/96)

**96-A-852** COCOPAH INDIAN  
TRIBE, FISCAL YEAR ENDED  
SEPTEMBER 30, 1991  
(6/27/96)

**96-A-853** COCOPAH INDIAN  
TRIBE, FISCAL YEAR ENDED  
DECEMBER 31, 1992  
(6/27/96) \*\*\$2,518

**96-A-855** NATIVE VILLAGE OF FORT YUKON, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (5/30/96)

**96-A-856** NATIVE VILLAGE OF FORT YUKON, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/30/96)

**96-A-857** BIG LAGOON RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1992 (5/30/96)

**96-A-858** MESA GRANDE BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (5/30/96)

**96-A-859** CHEYENNE RIVER COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (5/31/96)

**96-A-860** COQUILLE ECONOMIC DEVELOPMENT CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1994 (5/30/96)

**96-A-861** TORRES MARTINEZ DESERT CAHUILLA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/30/96)

**96-A-865** SISSETON-WAHPETON COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (6/4/96)

**96-A-871** YOMBA SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1993 (6/6/96)

**96-A-872** OTOE-MISSOURIA TRIBE OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/6/96)

**96-A-873** YOMBA SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/6/96) \*\*\$12,160

**96-A-874** 1854 AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/6/96)

**96-A-875** GRAND PORTAGE RESERVATION TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/6/96) \*\*\$53,309

**96-A-882** ALAMO NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1995 (6/6/96)

**96-A-883** ROUGH ROCK COMMUNITY SCHOOL, INC., FISCAL YEAR ENDED JUNE 30, 1994 (6/6/96) \*\*\$22,330

**96-A-884** FORT BERTHOLD COMMUNITY COLLEGE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6/6/96)

**96-A-885** FORT BERTHOLD COMMUNITY COLLEGE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1993 (6/6/96)

**96-A-886** FORT BERTHOLD COMMUNITY COLLEGE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/6/96)

**96-A-887** KIOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/7/96)

**96-A-891** KARUK TRIBE OF CALIFORNIA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/11/96)

**96-A-892** KARUK TRIBE OF CALIFORNIA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/11/96)

**96-A-900** STONE CHILD COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/11/96)

**96-A-903** SHIPROCK RESERVATION DORMITORY SCHOOL BOARD ASSOCIATION, INC., FISCAL YEAR ENDED JUNE 30, 1994 (6/12/96)

**96-A-904** ISLETA PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/27/96)

**96-A-907** BLACKFEET COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (6/14/96)

**96-A-908** BLACKFEET COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/14/96)

**96-A-909** SOUTHERN UTE INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/18/96)

**96-A-910** HOPLAND BAND OF POMO INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/18/96)

**96-A-920** SANTA FE INDIAN SCHOOL, INC., FISCAL YEAR ENDED JUNE 30, 1995 (6/18/96)

**96-A-923** RICHFIELD RESIDENTIAL HALL, INC., FISCAL YEAR ENDED JUNE 30, 1995 (6/19/96)

**96-A-925** HOULTON BAND OF MALISEET INDIANS, FISCAL YEAR ENDED DECEMBER 8, 1995 (6/20/96)

**96-A-926** TANANA CHIEFS CONFERENCE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/20/96)

**96-A-927** SHOSHONE-PAIUTE TRIBES OF THE DUCK VALLEY RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/20/96)

**96-A-928** FORT MCDERMITT PAIUTE-SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 30, 1994 (6/20/96) \*\*\$1,293

**96-A-929** INTER-TRIBAL COUNCIL, INC., MIAMI, OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/20/96)

**96-A-930** TE-MOAK TRIBE OF WESTERN SHOSHONE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/20/96)

**96-A-931** PONCA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/20/96) \*\*\$46,518

**96-A-932** TRENTON INDIAN SERVICE AREA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/20/96)

**96-A-938** PINON COMMUNITY SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1995 (6/18/96) \*\*\$23,588

**96-A-942** QUINAULT INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/20/96)

**96-A-943** SHINGLE SPRINGS RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/24/96)

**96-A-944** TULALIP TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/24/96)

**96-A-945** QAWALANGIN TRIBE OF UNALASKA, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/27/96)

**96-A-946** EASTERN SHAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/27/96)

**96-A-947** KLAMATH TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/27/96) \*\*\$25,378

**96-A-948** NEZ PERCE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/27/96)

**96-A-949** KALISPEL TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/27/96)

**96-A-952** METLAKATLA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/27/96)

**96-A-954** OFFICE OF SUPERINTENDENT, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1994 (6/27/96)

**96-A-955** WINGATE BOARD OF EDUCATION, INC., THREE FISCAL YEARS ENDED JUNE 30, 1992 (6/27/96)

**96-A-957** WAPATO SCHOOL DISTRICT NO. 207, TWO FISCAL YEARS ENDED AUGUST 31, 1995 (6/26/96)

**96-A-961** PLEASANT POINT SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1994 (6/27/96)

**96-A-962** CAYUGA NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (6/27/96)

**96-A-963** CAYUGA NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (6/27/96)

**96-A-964** INDIAN ISLAND SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1995 (6/27/96)

**96-A-965** CAYUGA NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6/27/96)

**96-A-967** INDIAN TOWNSHIP SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1994 (6/27/96)

**96-A-968** CAYUGA NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (6/27/96)

**96-A-969** CAYUGA NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/27/96)

**96-A-970** CAYUGA NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/27/96) \*\*\$58,943

**96-A-971** WA HE LUTE INDIAN COMMUNITY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1993 (6/27/96)

**96-A-972** LAC COURTE  
OREILLES OJIBWA  
COMMUNITY COLLEGE, INC.,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1993 (6/27/96)

**96-A-973** OMAHA TRIBE OF  
NEBRASKA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1994  
(6/27/96) \*\*\$33,900

**96-A-974** SAN JUAN  
SOUTHERN PAIUTE TRIBE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(6/27/96)

**96-A-975** HANNAHVILLE  
INDIAN COMMUNITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995 (6/27/96)

**96-A-976** CHIEF LESCHI  
SCHOOLS, INC., FISCAL  
YEAR ENDED JUNE 30, 1994  
(6/27/96)

**96-A-977** KEWEENAW BAY  
INDIAN COMMUNITY, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995 (6/27/96)

**96-A-978** KICKAPOO  
NATION SCHOOL BOARD,  
FISCAL YEAR ENDED  
JUNE 30, 1992 (6/27/96)

**96-A-979** FORT MCDOWELL  
MOHAVE-APACHE INDIAN  
COMMUNITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(6/27/96)

**96-A-980** KICKAPOO  
NATION SCHOOL BOARD,  
FISCAL YEAR ENDED  
JUNE 30, 1993 (6/27/96)

**96-A-981** SENECA NATION  
OF INDIANS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(8/1/96)

**96-A-982** IN-CARE  
NETWORK, INC.,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995 (6/27/96)

**96-A-983** WHITE SHIELD  
SCHOOL, FISCAL YEAR ENDED  
JUNE 30, 1993 (6/27/96)

**96-A-984** WHITE SHIELD  
SCHOOL, FISCAL YEAR ENDED  
JUNE 30, 1994 (6/27/96)

**96-A-985** WHITE SHIELD  
SCHOOL, FISCAL YEAR ENDED  
JUNE 30, 1995 (6/27/96)

**96-A-990** MANDAREE  
PUBLIC SCHOOL DISTRICT  
NO. 36, TWO FISCAL YEARS  
ENDED JUNE 30, 1993  
(7/1/96)

**96-A-1002** ABSENTEE  
SHAWNEE TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 31, 1994  
(7/3/96)

**96-A-1003** SUQUAMISH  
TRIBE, FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(7/3/96)

**96-A-1005** WA HE LUTE  
INDIAN COMMUNITY SCHOOL,  
FISCAL YEAR ENDED  
JUNE 30, 1994 (7/11/96)

**96-A-1006** SINTE GLESKA  
UNIVERSITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1993  
(7/11/96)

**96-A-1007** SINTE GLESKA  
UNIVERSITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1994  
(7/3/96)

**96-A-1008** KENAITZE  
INDIAN TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(7/3/96)

**96-A-1009** BRISTOL BAY  
NATIVE ASSOCIATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(7/3/96)

**96-A-1017** BLACKFEET  
COMMUNITY COLLEGE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995 (7/10/96)  
\*\*\$31,561

**96-A-1021** SHIPROCK  
NAVAJO BEHAVIORAL HEALTH  
BOARD, INC., FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(7/10/96)

**96-A-1022** SAC AND FOX  
NATION, FISCAL YEAR ENDED  
DECEMBER 31, 1994  
(7/11/96) \*\*\$11,592

**96-A-1023** NATIVE VILLAGE  
OF BARROW, 15 MONTHS  
ENDED DECEMBER 31, 1995  
(7/11/96)

**96-A-1027** UTE MONTAIN  
UTE TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1994  
(7/17/96)

**96-A-1028** PICAYUNE  
RANCHERIA OF THE  
CHUKCHANSI INDIAN TRIBE,  
FISCAL YEAR ENDED  
OCTOBER 31, 1993 (7/18/96)

**96-A-1029** PICAYUNE  
RANCHERIA OF THE  
CHUKCHANSI INDIAN TRIBE,  
FISCAL YEAR ENDED  
OCTOBER 31, 1994 (7/18/96)  
\*\*\$6,103

**96-A-1030** WICHITA AND  
AFFILIATED TRIBES,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995 (7/18/96)

**96-A-1031** KICKAPOO  
TRADITIONAL TRIBE OF  
TEXAS, FISCAL YEAR ENDED  
SEPTEMBER 30, 1994 (7/18/96)



**96-A-1032** YAKUTAT NATIVE ASSOCIATION, FISCAL YEAR ENDED DECEMBER 31, 1994 (7/18/96)

**96-A-1038** UNITED SIOUX TRIBES OF SOUTH DAKOTA DEVELOPMENT CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (7/18/96)

**96-A-1039** CROW TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (7/18/96)

**96-A-1040** CHITIMACHA TRIBE OF LOUISIANA, FISCAL YEAR ENDED DECEMBER 31, 1995 (7/18/96)

**96-A-1041** SICANGU OYATE HO, INC., FISCAL YEAR ENDED JUNE 30, 1995 (7/18/96)

**96-A-1056** KUSKOKWIN NATIVE ASSOCIATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (7/25/96)

**96-A-1069** NAVAJO NATION, FISCAL YEAR ENDED MARCH 31, 1995 (8/1/96) \*\*\$261,142

**96-A-1070** FLANDREAU SANTEE SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1993 (8/1/96)

**96-A-1071** NATIVE VILLAGE OF TANANA, FISCAL YEAR ENDED SEPTEMBER 1993 (8/1/96)

**96-A-1072** FLANDREAU SANTEE SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (8/1/96)

**96-A-1073** NATIVE VILLAGE OF TANANA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (8/1/96)

**96-A-1074** SITKA TRIBE OF ALASKA, FISCAL YEAR ENDED DECEMBER 31, 1992 (8/1/96)

**96-A-1075** SITKA TRIBE OF ALASKA, FISCAL YEAR ENDED DECEMBER 31, 1993 (8/1/96)

**96-A-1076** SITKA TRIBE OF ALASKA, FISCAL YEAR ENDED DECEMBER 31, 1994 (8/1/96)

**96-A-1088** NINILCHIK TRADITIONAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/8/96)

**96-A-1089** NINILCHIK TRADITIONAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (8/8/96)

**96-A-1090** NINILCHIK TRADITIONAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/8/96)

**96-A-1091** CITIZEN BAND POTAWATOMI INDIANS OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/8/96)

**96-A-1092** KICKAPOO TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (8/8/96) \*\*\$13,635

**96-A-1093** MARTY INDIAN SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1995 (8/8/96)

**96-A-1096** GREAT LAKES INTER-TRIBAL COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1993 (8/8/96)

**96-A-1097** GREAT LAKES INTER-TRIBAL COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1994 (8/8/96)

**96-A-1098** GREAT LAKES INTER-TRIBAL COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1995 (8/8/96)

**96-A-1099** SANTEE SIOUX TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/8/96) \*\*\$4,407

**96-A-1119** NATIVE VILLAGE OF OUZINKIE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (8/15/96)

**96-A-1120** SENECA-CAYUGA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/15/96)

**96-A-1121** NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 31, 1993 (8/15/96)

**96-A-1122** NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 30, 1994 (8/15/96) \*\*\$8,940

**96-A-1123** MANDAREE PUBLIC SCHOOL DISTRICT NO. 36, FISCAL YEAR ENDED JUNE 30, 1995 (8/13/96)

**96-A-1130** MNI SOSE INTERTRIBAL WATER RIGHTS COALITION, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (8/15/96)

**96-A-1133** CHUGACHMIUT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(8/15/96)

**96-A-1134** CHUGACHMIUT,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(8/15/96)

**96-A-1135** ORUTSARARMUIT  
NATIVE COUNCIL,  
FISCAL YEAR ENDED  
DECEMBER 31, 1993 (8/15/96)

**96-A-1136** ORUTSARARMUIT  
NATIVE COUNCIL, FISCAL  
YEAR ENDED  
DECEMBER 31, 1994 (8/15/96)  
\*\*\$9,090,034

**96-A-1137** YUOK TRIBE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1993  
(8/15/96)

**96-A-1143** TRINIDAD  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(8/20/96)

**96-A-1145** ZUNI PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1993  
(8/22/96)

**96-A-1146** CIBECUE  
COMMUNITY EDUCATION  
BOARD, INC., FISCAL YEAR  
ENDED JUNE 30, 1994  
(8/22/96) \*\*\$2,719

**96-A-1147** AK-CHIN INDIAN  
COMMUNITY, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(8/22/96)

**96-A-1148** PUEBLO OF  
LAGUNA, FISCAL YEAR  
ENDED FEBRUARY 28, 1994  
(8/22/96) \*\*\$12,692

**96-A-1149** MOAPA BAND OF  
PAIUTES, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(8/22/96)

**96-A-1150** BOIS FORTE  
RESERVATION TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(8/22/96)

**96-A-1151** COLORADO  
RIVER INDIAN TRIBES,  
FISCAL YEAR ENDED  
DECEMBER 31, 1994 (8/22/96)

**96-A-1152** ROSEBUD SIOUX  
TRIBE, FISCAL YEAR ENDED  
SEPTEMBER 30, 1994  
(8/22/96)

**96-A-1155** KAW NATION,  
FISCAL YEAR ENDED  
DECEMBER 31, 1994  
(8/22/96)

**96-A-1156** ALTURAS  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1994  
(8/22/96)

**96-A-1157** ALTURAS  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(8/22/96)

**96-A-1163** OGLALA SIOUX  
TRIBE, FISCAL YEAR ENDED  
DECEMBER 31, 1994  
(8/22/96) \*\*\$24,135

**96-A-1164** HO-CHUNK  
NATION, FISCAL YEAR ENDED  
JUNE 30, 1995 (8/22/96)

**96-A-1165** OGLALA SIOUX  
TRIBAL PUBLIC SAFETY  
COMMISSION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(8/22/96)

**96-A-1167** CENTRAL COUNCIL OF  
THE TLINGIT AND HAIDA  
INDIAN TRIBES OF ALASKA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(8/27/96)

**96-A-1168** SCOTTS VALLEY  
BAND OF POMO INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(8/27/96)

**96-A-1174** DEVILS LAKE  
SIOUX TRIBES, FISCAL YEAR  
ENDED SEPTEMBER 30, 1994  
(8/29/96)

**96-A-1175** LAC DU  
FLAMBEAU BAND OF LAKE  
SUPERIOR CHIPPEWA INDIANS  
OF WISCONSIN, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(8/29/96)

**96-A-1176** PASCUA YAQUI  
TRIBE OF ARIZONA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995 (8/29/96)

**96-A-1177** FORT MOJAVE  
INDIAN TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1994  
(8/29/96)

**96-A-1178** LEACH LAKE  
RESERVATION, FISCAL YEAR  
ENDED JUNE 30, 1995  
(8/29/96)

**96-A-1181** NORTH FORK  
MONO RANCHERIA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995 (8/28/96)

**96-A-1182** TABLE BLUFF  
RESERVATION, FISCAL YEAR  
ENDED DECEMBER 31, 1993  
(8/28/96)

**96-A-1189** NEWHALEN TRIBAL  
COUNCIL, FISCAL YEAR ENDED  
SEPTEMBER 30, 1995 (8/29/96)

**96-A-1191** BAY MILLS  
INDIAN COMMUNITY,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995 (8/29/96)

**96-A-1192** LAS VEGAS  
PAIUTE TRIBE, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(8/29/96)

**96-A-1193** WAHPETON INDIAN SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (8/29/96) \*\*\$3,354

**96-A-1194** PORCUPINE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (8/29/96)

**96-A-1200** NOOKSACK INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (9/5/96)

**96-A-1201** COAST INDIAN COMMUNITY OF THE RESIGHINI RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

**96-A-1202** IOWA TRIBE OF KANSAS AND NEBRASKA, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

**96-A-1203** EMMONAK TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

**96-A-1204** JAMESTOWN S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (9/5/96)

**96-A-1205** MOORETOWN RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

**96-A-1206** CHEYENNE-ARAPAHO TRIBES OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1994 (9/5/96) \*\*\$4,117

**96-A-1207** SKAGIT SYSTEM COOPERATIVE, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

**96-A-1208** NATIVE VILLAGE OF KOTZEBUE, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

**96-A-1209** PUYALLUP TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (9/5/96) \*\*\$7,829

**96-A-1210** COCOPAH INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1993 (9/5/96)

**96-A-1211** COCOPAH INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (9/5/96)

**96-A-1212** SAN CARLOS APACHE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (9/5/96)

**96-A-1213** EASTERN BAND OF CHEROKEE INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (9/5/96)

**96-A-1240** UNITED CROW BAND, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (9/24/96)

**96-A-1241** PUEBLO OF ZIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/26/96)

**96-A-1242** NATIVE VILLAGE OF DEERING, FISCAL YEAR ENDED AUGUST 31, 1995 (9/25/96) \*\*\$3,108

**96-A-1246** KOOTENAI TRIBE OF IDAHO, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (9/25/96) \*\*\$4,327

**96-A-1247** WINNEBAGO TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (9/26/96)

**96-A-1248** MUSCOGEE (CREEK) NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (9/26/96)

**96-A-1257** MANDAREE PUBLIC SCHOOL DISTRICT NO. 36, FISCAL YEAR ENDED JUNE 30, 1994 (9/27/96)

**96-A-1263** ORGANIZED VILLAGE OF KAKE, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/30/96)

## **BUREAU OF LAND MANAGEMENT**

**96-A-659** CLALLAM COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/3/96)

**96-A-661** MUSSELSHELL COUNTY, MONTANA, TWO FISCAL YEARS ENDED JUNE 30, 1995 (4/4/96)

**96-A-673** WYTHE COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-674** GILES COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-675** SCOTT COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-677** FRANKLIN COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-680** GRAYSON COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-681** PATRICK COUNTY,  
VIRGINIA, FISCAL YEAR  
ENDED JUNE 30, 1995  
(4/4/96)

**96-A-682** PULASKI  
COUNTY, VIRGINIA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(4/4/96)

**96-A-697** MONTGOMERY  
COUNTY, VIRGINIA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(4/11/96)

**96-A-698** OKANOGAN  
COUNTY, WASHINGTON,  
FISCAL YEAR ENDED  
DECEMBER 31, 1994  
(4/11/96)

**96-A-725** NORTH SLOPE  
BOROUGH, ALASKA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(4/17/96)

**96-A-730** POWDER RIVER  
COUNTY, MONTANA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(4/17/96)

**96-A-732** MARICOPA  
COUNTY, ARIZONA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(4/17/96)

**96-A-815** KITTITAS  
COUNTY, WASHINGTON,  
FISCAL YEAR ENDED  
DECEMBER 31, 1994  
(5/21/96)

**96-A-819** ROSEBUD  
COUNTY, MONTANA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(5/21/96)

**96-A-876** SHERIDAN  
COUNTY, MONTANA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(6/4/96)

**96-A-936** NEW MEXICO  
ENVIRONMENT DEPARTMENT,  
FISCAL YEAR ENDED  
JUNE 30, 1994 (6/19/96)

**96-A-956** AURORA COUNTY,  
SOUTH DAKOTA, TWO  
FISCAL YEARS ENDED DECEMBER  
31, 1995 (6/26/96)

**96-A-959** DUBUQUE COUNTY,  
IOWA, FISCAL YEAR ENDED  
JUNE 30, 1995 (6/26/96)

**96-A-1018** PHILLIPS COUNTY,  
MONTANA, FISCAL YEAR ENDED  
JUNE 30, 1995 (7/10/96)

**96-A-1043** LARIMER  
COUNTY, COLORADO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(7/17/96)

**96-A-1044** FALLON COUNTY,  
MONTANA, FISCAL YEAR  
ENDED JUNE 30, 1995  
(7/17/96)

**96-A-1057** JUAB COUNTY,  
UTAH, FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(7/23/96)

**96-A-1060** PIMA COUNTY,  
ARIZONA, FISCAL YEAR  
ENDED JUNE 30, 1995  
(7/23/96)

**96-A-1061** NATIONAL  
SCIENCE TEACHERS  
ASSOCIATION, FISCAL YEAR  
ENDED MAY 31, 1995  
(7/23/96)

**96-A-1108** CASCADE  
COUNTY, MONTANA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(8/9/96)

**96-A-1110** NATIONAL  
INDIAN JUSTICE CENTER,  
INC., TWO FISCAL YEARS  
ENDED DECEMBER 31, 1995  
(8/9/96)

**96-A-1187** LAKE COUNTY,  
MONTANA, THREE FISCAL  
YEARS ENDED JUNE 30, 1995  
(8/25/96)

**96-A-1188** GLACIER COUNTY,  
MONTANA, TWO FISCAL  
YEARS ENDED JUNE 30, 1995  
(8/25/96)

**96-A-1214** YELM COMMUNITY  
SCHOOL DISTRICT NO. 2,  
FISCAL YEAR ENDED  
AUGUST 31, 1995 (9/5/96)

**96-A-1216** FLATHEAD  
COUNTY, MONTANA, TWO  
FISCAL YEARS ENDED  
JUNE 30, 1995 (9/5/96)

**96-A-1218** CHENEY SCHOOL  
DISTRICT NO. 360,  
FISCAL YEAR ENDED  
AUGUST 31, 1995 (9/5/96)

**96-A-1249** YAVAPAI  
COUNTY, ARIZONA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(9/25/96)

**96-A-1251** DAWSON COUNTY,  
MONTANA, FISCAL YEAR  
ENDED JUNE 30, 1995  
(9/25/96)

## **BUREAU OF RECLAMATION**

**96-A-662** KEWEAH DELTA  
WATER CONSERVATION  
DISTRICT, FISCAL YEAR  
ENDED JUNE 30, 1995  
(4/3/96) \*\*\$8,549

**96-A-696** JUNEAU,  
ALASKA, FISCAL YEAR  
ENDED JUNE 30, 1995 (4/11/96)

**96-A-820** DEPARTMENT OF  
WATER AND POWER, CITY OF  
LOS ANGELES, FISCAL YEAR  
ENDED JUNE 30, 1995  
(5/21/96)

**96-A-840** MARICOPA STANFIELD IRRIGATION AND DRAINAGE DISTRICT, TWO FISCAL YEARS ENDED DECEMBER 31, 1995 (5/31/96)

**96-A-899** WYOMING, TWO FISCAL YEARS ENDED JUNE 30, 1994 (6/11/96)

**96-A-1019** UPPER SAN GABRIEL VALLEY MUNICIPAL WATER DISTRICT, FISCAL YEAR ENDED JUNE 30, 1995 (7/10/96)

**96-A-1058** LINCOLN COUNTY, MONTANA, TWO FISCAL YEARS ENDED JUNE 30, 1995 (7/24/96)

**96-A-1219** GRAND FORKS, NORTH DAKOTA, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

## **INSULAR AREAS**

### **Federated States of Micronesia**

**96-A-770** COLLEGE OF MICRONESIA, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1994 (5/3/96)

**96-A-941** MICRONESIAN LEGAL SERVICES CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/21/96)

### ***Pohnpei***

**96-A-771** POHNPEI FAMILY HEADSTART PROGRAM, FISCAL YEAR ENDED MARCH 31, 1995 (5/3/96)

## **Guam**

**96-A-821** GUAM ECONOMIC DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/24/96)

**96-A-848** UNIVERSITY OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/30/96)

**96-A-902** GUAM TELEPHONE AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/13/96)

**96-A-917** GUAM AIRPORT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/18/96)

**96-A-996** GUAM COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (7/3/96)

**96-A-997** GUAM COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (7/3/96)

**96-A-1221** SANCTUARY, INCORPORATED, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1991 (9/6/96)

**96-A-1233** GUAM HOUSING AND URBAN RENEWAL AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (9/12/96)

**96-A-1260** SANCTUARY, INCORPORATED, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (9/27/96)

## **Republic of the Marshall Islands**

**96-A-738** REPUBLIC OF THE MARSHALL ISLANDS PRIVATE INDUSTRY COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1994 (4/24/96)

**96-A-788** REPUBLIC OF THE MARSHALL ISLANDS PRIVATE INDUSTRY COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1993 (5/10/96)

**96-A-1117** REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/12/96)

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

**96-A-1144** GOVERNMENT OF THE VIRGIN ISLANDS, FISCAL YEARS 1989 AND 1990 (8/20/96)

## **NATIONAL BIOLOGICAL SERVICE**

**96-A-768** CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1994 (4/29/96)

## **NATIONAL PARK SERVICE**

**96-A-663** RICHMOND, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-665** ACCOKEEK FOUNDATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/3/96)

**96-A-666** SPRINGFIELD, OREGON, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-667** MEMPHIS, TENNESSEE, FISCAL YEAR ENDED JUNE 30, 1995 (4/4/96)

**96-A-689** NATIONAL CONFERENCE OF STATE HISTORIC PRESERVATION OFFICERS, FISCAL YEAR ENDED DECEMBER 31, 1995 (4/11/96)

**96-A-699** HELENA, MONTANA, FISCAL YEAR ENDED JUNE 30, 1995 (4/11/96)

**96-A-701** FORT WORTH, TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/11/96)

**96-A-726** MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1995 (4/17/96)

**96-A-729** MONTANA, TWO FISCAL YEARS ENDED JUNE 30, 1995 (4/17/96)

**96-A-731** DETROIT, MICHIGAN, FISCAL YEAR ENDED JUNE 30, 1995 (4/17/96)

**96-A-767** JOHNSTOWN AREA HERITAGE ASSOCIATION, FISCAL YEAR ENDED AUGUST 31, 1995 (5/2/96)

**96-A-818** CHARLOTTE COUNTY, FLORIDA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/21/96)

**96-A-836** ST. PETERSBURG, FLORIDA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/29/96)

**96-A-838** BEXAR COUNTY, TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/29/96)

**96-A-845** SOUTH CAROLINA DEPARTMENT OF PARKS, RECREATION AND TOURISM, FISCAL YEAR ENDED JUNE 30, 1995 (5/30/96)

**96-A-916** EUREKA COAL HERITAGE FOUNDATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (6/18/96)

**96-A-935** BOISE, IDAHO, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/19/96)

**96-A-939** GEORGIA TRUST FOR HISTORIC PRESERVATION, INC., FISCAL YEAR ENDED MARCH 31, 1995 (6/20/96)

**96-A-953** ARKANSAS HISTORIC PRESERVATION PROGRAM, FISCAL YEAR ENDED JUNE 30, 1995 (6/27/96)

**96-A-960** DELTA COUNTY, MICHIGAN, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/26/96)

**96-A-1001** MARYLAND, FISCAL YEAR ENDED JUNE 30, 1995 (7/2/96)

**96-A-1034** NATIONAL COUNCIL FOR THE TRADITIONAL ARTS, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (7/17/96)

**96-A-1042** UNIVERSITY OF HAWAII, FISCAL YEAR ENDED JUNE 30, 1995 (7/17/96)

**96-A-1059** BALTIMORE, MARYLAND, FISCAL YEAR ENDED JUNE 30, 1995 (7/24/96)

**96-A-1079** COLORADO, FISCAL YEAR ENDED JUNE 30, 1993 (7/31/96) \*\*\$3,000

**96-A-1094** BERING STRAITS FOUNDATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (8/8/96)

**96-A-1104** NEW YORK, NEW YORK, FISCAL YEAR ENDED JUNE 30, 1995 (8/6/96)

**96-A-1106** MILWAUKEE, WISCONSIN, FISCAL YEAR ENDED DECEMBER 31, 1995 (8/6/96)

**96-A-1111** SPRINGFIELD, MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1995 (8/9/96)

**96-A-1127** FISK UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1995 (8/12/96)

**96-A-1128** LOS ANGELES, CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1995 (8/13/96)

**96-A-1131** BETHUNE MUSEUM AND ARCHIVES, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1994 (8/15/96) \*\*\$25,875

**96-A-1160** SYRACUSE UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1995 (8/21/96)

**96-A-1161** LITTLE ROCK, ARKANSAS, FISCAL YEAR ENDED DECEMBER 31, 1995 (8/22/96)

**96-A-1190** APPALACHIAN TRAIL CONFERENCE, FISCAL YEAR ENDED DECEMBER 31, 1995 (8/29/96)

**96-A-1215** HUTCHINSON,  
KANSAS, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(9/5/96)

**96-A-1252** HILLSBOROUGH  
COUNTY, FLORIDA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995 (9/25/96)

**96-A-1253** CHICAGO,  
ILLINOIS, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(9/25/96)

### **OFFICE OF THE SECRETARY**

**96-A-695** UNIVERSITY OF  
DENVER (COLORADO  
SEMINARY), TWO FISCAL  
YEARS ENDED JUNE 30, 1995  
(4/11/96)

**96-A-864** STUTSMAN  
COUNTY, NORTH DAKOTA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(5/31/96)

**96-A-877** UNIVERSITY OF  
ILLINOIS, FISCAL YEAR  
ENDED JUNE 30, 1995  
(6/4/96)

**96-A-879** OREGON  
GRADUATE INSTITUTE OF  
SCIENCE AND TECHNOLOGY,  
FISCAL YEAR ENDED  
JUNE 30, 1995 (6/4/96)

**96-A-880** ITHACA  
COLLEGE, FISCAL YEAR  
ENDED MAY 31, 1995  
(6/4/96)

**96-A-937** UNIVERSITY OF  
MICHIGAN, FISCAL YEAR  
ENDED JUNE 30, 1995  
(6/19/96)

**96-A-1045** COLUMBIA  
UNIVERSITY, FISCAL YEAR  
ENDED JUNE 30, 1995  
(7/18/96)

**96-A-1046** UNIVERSITY OF  
CALIFORNIA, FISCAL YEAR  
ENDED JUNE 30, 1995  
(7/18/96)

**96-A-1078** NORTHWESTERN  
UNIVERSITY, FISCAL YEAR  
ENDED AUGUST 31, 1995  
(7/31/96)

**96-A-1102** UNIVERSITY OF  
PITTSBURGH, FISCAL YEAR  
ENDED JUNE 30, 1995  
(8/6/96)

**96-A-1103** JOHNS HOPKINS  
UNIVERSITY, FISCAL YEAR  
ENDED JUNE 30, 1995  
(8/6/96)

**96-A-1105** VANDERBILT  
UNIVERSITY, FISCAL YEAR  
ENDED JUNE 30, 1995  
(8/6/96)

**96-A-1159** NATIONAL  
ACADEMY OF SCIENCES,  
FISCAL YEAR ENDED  
JUNE 30, 1995 (8/20/96)

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

**96-A-1107** SOUTHERN ILLINOIS  
UNIVERSITY, FISCAL YEAR ENDED  
JUNE 30, 1995 (8/9/96)

### **U.S. BUREAU OF MINES**

**96-A-888** OHIO  
UNIVERSITY, FISCAL YEAR  
ENDED JUNE 30, 1995  
(6/7/96)

**96-A-1000** AMERICAN  
GEOLOGICAL INSTITUTE,  
FISCAL YEAR ENDED  
DECEMBER 31, 1994  
(7/2/96)

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

**96-A-683** NEBRASKA,  
FISCAL YEAR ENDED  
JUNE 30, 1994 (4/4/96)

**96-A-694** TENNESSEE,  
FISCAL YEAR ENDED  
JUNE 30, 1994 (4/11/96)

**96-A-702** NORTH  
CAROLINA, FISCAL YEAR  
ENDED JUNE 30, 1994  
(4/11/96)

**96-A-814** IOWA, FISCAL  
YEAR ENDED JUNE 30, 1994  
(5/22/96) \*\*\$1,740

**96-A-817** COLUMBUS, OHIO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(5/21/96)

**96-A-837** UNIVERSITY OF  
VERMONT AND STATE  
AGRICULTURAL COLLEGE,  
FISCAL YEAR ENDED  
JUNE 30, 1995 (5/29/96)

**96-A-839** MAINE, FISCAL  
YEAR ENDED JUNE 30, 1994  
(5/29/96)

**96-A-842** NORTH THURSTON  
SCHOOL DISTRICT NO. 3,  
FISCAL YEAR ENDED  
AUGUST 31, 1995 (5/29/96)

**96-A-878** COLUMBIA  
SCHOOL DISTRICT NO. 400,  
TWO FISCAL YEARS ENDED  
AUGUST 31, 1995 (6/4/96)

**96-A-893** NATIVE AMERICAN FISH  
AND WILDLIFE SOCIETY, FISCAL  
YEAR ENDED  
DECEMBER 31, 1994 (6/12/96)

**96-A-894** NATIVE  
AMERICAN FISH AND WILDLIFE  
SOCIETY, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(6/12/96)

**96-A-901** ALABAMA, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1994 (6/12/96)

**96-A-933** OHIO, FISCAL YEAR ENDED JUNE 30, 1995 (6/19/96)

**96-A-934** RHODE ISLAND AND PROVIDENCE PLANTATIONS, FISCAL YEAR ENDED JUNE 30, 1994 (6/19/96)

**96-A-998** UNIVERSITY OF MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1995 (7/3/96)

**96-A-999** NEBRASKA, FISCAL YEAR ENDED JUNE 30, 1995 (7/3/96)

**96-A-1004** SOUTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1995 (7/3/96)

**96-A-1020** PRBO, FISCAL YEAR ENDED DECEMBER 31, 1995 (7/10/96)

**96-A-1035** THE INTERNATIONAL CRANE FOUNDATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (7/17/96)

**96-A-1037** KAWERAK, INC., FISCAL YEAR ENDED DECEMBER 31, 1995 (7/17/96)

**96-A-1048** UNIVERSITY OF SOUTHERN MISSISSIPPI, FISCAL YEAR ENDED JUNE 30, 1995 (7/18/96)

**96-A-1080** WISCONSIN, FISCAL YEAR ENDED JUNE 30, 1994 (7/31/96)  
\*\*\$24,307

**96-A-1095** AMERICAN SPORTFISHING ASSOCIATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/8/96)

**96-A-1101** FERGUS COUNTY CONSERVATION DISTRICT, TWO FISCAL YEARS ENDED JUNE 30, 1995 (8/6/96)

**96-A-1109** INDIANA, FISCAL YEAR ENDED JUNE 30, 1994 (8/9/96)

**96-A-1124** HOMER CITY, ALASKA, FISCAL YEAR ENDED DECEMBER 31, 1995 (8/12/96)

**96-A-1125** UNIVERSITY OF MINNESOTA, FISCAL YEAR ENDED JUNE 30, 1995 (8/12/96)

**96-A-1126** DENNIS, MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1995 (8/12/96)

**96-A-1132** MEXICO DEPARTMENT OF GAME AND FISH, FISCAL YEAR ENDED JUNE 30, 1995 (8/15/96)  
\*\*\$1,077

**96-A-1138** NATIONAL FISHING WEEK STEERING COMMITTEE, FISCAL YEAR ENDED DECEMBER 31, 1995 (8/15/96)

**96-A-1139** NATIONAL FISH AND WILDLIFE FOUNDATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/15/96)

**96-A-1158** OKLAHOMA, FISCAL YEAR ENDED JUNE 30, 1995 (8/21/96)

**96-A-1183** MISSISSIPPI, FISCAL YEAR ENDED JUNE 30, 1995 (8/29/96)

**96-A-1184** IOWA, FISCAL YEAR ENDED JUNE 30, 1995 (8/29/96)

**96-A-1185** NEW YORK, FISCAL YEAR ENDED MARCH 31, 1995 (8/28/96)

**96-A-1186** BENNETT COUNTY, SOUTH DAKOTA, TWO FISCAL YEARS ENDED DECEMBER 31, 1995 (8/25/96)

**96-A-1217** MISSOURI BOTANICAL GARDEN, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/5/96)

**96-A-1220** STATE FORESTRY COMMISSION, FISCAL YEAR ENDED JUNE 30, 1995 (9/5/96)

**96-A-1250** EDMUNDS COUNTY, SOUTH DAKOTA, TWO FISCAL YEARS ENDED DECEMBER 31, 1995 (9/25/96)

## U.S. GEOLOGICAL SURVEY

**96-A-700** INSTITUTE OF ECOSYSTEM STUDIES, INC., FISCAL YEAR ENDED JUNE 30, 1995 (4/11/96)

**96-A-905** ASSOCIATION OF BAY AREA GOVERNMENTS, TWO FISCAL YEARS ENDED JUNE 30, 1995 (6/12/96)

**96-A-958** UNIVERSITY OF NOTRE DAME DU LAC, FISCAL YEAR ENDED JUNE 30, 1995 (6/26/96)

**96-A-1047** UNIVERSITY OF NEW HAMPSHIRE, FISCAL YEAR ENDED JUNE 30, 1995 (7/18/96)



## INDIRECT COST PROPOSALS

### BUREAU OF INDIAN AFFAIRS

**96-P-642** CHITIMACHA TRIBE OF LOUISIANA, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/1/96)

**96-P-646** ALABAMA/QUASSARTE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/2/96)

**96-P-647** NORTH FORK MONO RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/2/96)

**96-P-648** HOWONQUET INDIAN COUNCIL-SMITH RIVER RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/2/96) \*\$73,417

**96-P-649** HOWONQUET INDIAN COUNCIL-SMITH RIVER RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/2/96)

**96-P-650** COAST INDIAN COMMUNITY OF THE RESIGHINI RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/2/96)

**96-P-651** QUILEUTE TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/2/96) \*\$2,444

**96-P-653** CHICKEN RANCH RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/2/96)

**96-P-654** MENTASTA LAKE VILLAGE TRADITIONAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/2/96)

**96-P-655** CROW CREEK SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/3/96)

**96-P-656** CROW CREEK SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/3/96)

**96-P-676** CONFEDERATED TRIBES OF THE COLVILLE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/4/96) \*\$8,976

**96-P-685** LITTLE RIVER BAND OF OTTAWA INDIANS, 6 MONTHS ENDED SEPTEMBER 30, 1996 (4/9/96)

**96-P-686** SEMINOLE TRIBE OF FLORIDA, FISCAL YEAR ENDED JUNE 30, 1995 (4/9/96)

**96-P-690** JICARILLA APACHE TRIBE, FISCAL YEAR ENDED JUNE 30, 1997 (4/10/96) \*\$694,939

**96-P-693** BEAR RIVER BAND OF ROHNERVILLE RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/10/96) \*\$3,524

**96-P-704** SAC AND FOX TRIBE OF THE MISSISSIPPI IN IOWA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/11/96)

**96-P-705** KIALEGEE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/16/96) \*\$104,521

**96-P-706** SANTA FE INDIAN SCHOOL, FISCAL YEAR ENDED JUNE 30, 1990 (4/16/96)

**96-P-707** SANTA FE INDIAN SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (4/16/96) \*\$38,869

**96-P-709** EASTERN SHAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/16/96) \*\$4,126

**96-P-710** SAUK-SUIATTLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/16/96)

**96-P-712** ORGANIZED VILLAGE OF KAKE, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/16/96) \*\$9,649

**96-P-714** WESTERN APACHE CONSTRUCTION, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/16/96)

**96-P-715** PYRAMID LAKE PAIUTE TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/16/96) \*\$62,717

**96-P-716** MAKAH TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/16/96) \*\$412,273

**96-P-718** MENOMINEE INDIAN TRIBE OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/16/96)

**96-P-733** CONFEDERATED TRIBES OF THE GOSHUTE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/19/96) \*\$24,450

**96-P-734** DEVIL'S LAKE  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1993  
(4/19/96)

**96-P-735** DEVIL'S LAKE  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(4/19/96)

**96-P-737** ROCK POINT  
COMMUNITY SCHOOL, FISCAL  
YEAR ENDED JUNE 30, 1997  
(4/22/96) \*\$13,154

**96-P-749** BAD RIVER BAND  
OF LAKE SUPERIOR CHIPPEWA  
INDIANS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(4/26/96)

**96-P-750** MENOMINEE  
TRIBAL ENTERPRISES,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(7/11/96)

**96-P-751** IOWA TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(4/26/96) \*\$2,028

**96-P-752** GRAND TRAVERSE  
BAND OF OTTAWA AND  
CHIPPEWA INDIANS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997 (4/29/96)

**96-P-753** POKAGON BAND  
OF POTAWATOMI,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (4/29/96)

**96-P-760** TEMECULA BAND  
OF LUISENO MISSION  
INDIANS-PECHANGA INDIAN  
RESERVATION, FISCAL YEAR  
ENDED JULY 31, 1996  
(5/1/96)

**96-P-763** KAIBAB BAND  
OF PAIUTE INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (5/1/96)

**96-P-764** HUALAPAI  
TRIBE, FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(5/1/96) \*\$33,065

**96-P-772** ASSINIBOINE  
AND SIOUX TRIBES-FORT  
PECK RESERVATION, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1996 (5/3/96) \*\$16,099

**96-P-777** ALBUQUERQUE  
AREA INDIAN HEALTH BOARD,  
INC., FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(5/3/96) \*\$53,226

**96-P-778** KICKAPOO TRIBE  
OF OKLAHOMA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(5/3/96)

**96-P-781** YAKUTAT NATIVE  
ASSOCIATION, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(5/7/96) \*\$1,014

**96-P-782** SAN CARLOS  
APACHE TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(5/7/96)

**96-P-784** GRAND PORTAGE  
RESERVATION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(5/7/96)

**96-P-785** LITTLE TRAVERSE  
BAY BAND OF ODAWA INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (5/7/96)

**96-P-793** MOORETOWN  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(5/10/96) \*\$3,131

**96-P-796** COOK INLET  
TRIBAL COUNCIL,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997 (5/14/96)  
\*\$7,498

**96-P-797** SHERWOOD  
VALLEY BAND OF POMO  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(5/14/96) \*\$18,135

**96-P-798** CITIZEN BAND  
POTAWATOMI INDIANS OF  
OKLAHOMA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(5/14/96) \*\$20,966

**96-P-799** CHEYENNE RIVER  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(5/14/96)

**96-P-800** NATIVE VILLAGE  
OF BARROW, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(5/16/96) \*\$1,000

**96-P-804** SUQUAMISH  
TRIBE, FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(5/21/96) \*\$2,802

**96-P-825** ALAMO NAVAJO  
SCHOOL BOARD, INC.,  
FISCAL YEAR ENDED  
JUNE 30, 1996 (5/28/96)  
\*\$70,442

**96-P-831** KETCHIKAN  
INDIAN CORPORATION,  
FISCAL YEAR ENDED  
DECEMBER 31, 1994  
(5/29/96) \*\$9,134

**96-P-832** KETCHIKAN  
INDIAN CORPORATION,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(5/29/96) \*\$9,134

**96-P-850** MUSCOGEE CREEK  
NATION HEALTH SYSTEMS,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(5/30/96) \*\$142,109

**96-P-863** REDDING  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(5/31/96)

**96-P-866** DULL KNIFE  
MEMORIAL COLLEGE, FISCAL  
YEAR ENDED JUNE 30, 1997  
(6/6/96)

**96-P-867** DULL KNIFE  
MEMORIAL COLLEGE, FISCAL  
YEAR ENDED JUNE 30, 1995  
(6/4/96)

**96-P-881** LAC VIEUX  
DESERT BAND OF LAKE  
SUPERIOR CHIPPEWA  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(6/4/96)

**96-P-890** PUYALLUP TRIBE  
OF INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(6/11/96)

**96-P-896** YSLETA DEL SUR  
PUEBLO, FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(6/12/96) \*\$79,005

**96-P-897** YSLETA DEL SUR  
PUEBLO, FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(6/12/96)

**96-P-898** GANA'A YOO,  
LTD., FISCAL YEAR ENDED  
NOVEMBER 30, 1996  
(6/12/96)

**96-P-912** WHITE MOUNTAIN  
APACHE TRIBE, FISCAL YEAR  
ENDED APRIL 30, 1997  
(6/17/96) \*\$73,443

**96-P-913** UNITED TRIBES  
TECHNICAL COLLEGE, FISCAL  
YEAR ENDED JUNE 30, 1992  
(6/17/96)

**96-P-914** UNITED TRIBES  
TECHNICAL COLLEGE, FISCAL  
YEAR ENDED JUNE 30, 1995  
(6/17/96)

**96-P-915** UNITED TRIBES  
TECHNICAL COLLEGE,  
FISCAL YEAR ENDED  
JUNE 30, 1996  
(6/17/96) \*\$15,738

**96-P-918** SWINOMISH TRIBAL  
COMMUNITY, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(6/18/96)

**96-P-919** TORRES-MARTINEZ  
DESERT CAHUILLA INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 31, 1997 (6/18/96)

**96-P-921** CENTRAL COUNCIL  
OF THE TLINGIT AND HAIDA  
INDIAN TRIBES OF ALASKA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (6/18/96)

**96-P-922** CENTRAL COUNCIL  
OF THE TLINGIT AND HAIDA  
INDIAN TRIBES OF ALASKA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1994 (6/18/96)

**96-P-986** NATIVE VILLAGE  
OF GAMBELL, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(6/27/96) \*\$8,260

**96-P-988** NORTHWESTERN  
BAND OF THE SHOSHONE  
NATION, FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(6/27/96)

**96-P-989** HOOPA VALLEY  
TRIBE, FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(6/28/96) \*\$44,909

**96-P-991** JEMEZ PUEBLO,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(7/1/96) \*\$14,563

**96-P-992** WYANDOTTE  
TRIBE OF OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997 (7/1/96)  
\*\$89,126

**96-P-993** NAVAJO NATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(7/1/96)

**96-P-994** PAWNEE TRIBE  
OF OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(7/2/96) \*\$33,785

**96-P-1011** LOWER ELWHA  
TRIBAL COUNCIL,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996 (7/9/96)

**96-P-1013** KUIGPAGMIUT,  
INC., FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(7/9/96) \*\$110,088

**96-P-1014** MUSCOGEE (CREEK)  
NATION, FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(7/9/96)

**96-P-1015** POJOAQUE  
PUEBLO, FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(7/9/96) \*\$32,412

**96-P-1016** ACOMA PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(7/9/96) \*\$49,611

**96-P-1024** ST. CROIX TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(7/11/96)

**96-P-1065** MILLE LACS  
BAND OF CHIPPEWA INDIANS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(7/29/96)

**96-P-1066**  
SHOSHONE-PAIUTE TRIBES OF  
THE DUCK VALLEY  
RESERVATION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(7/29/96) \*\$133,927

**96-P-1077** LAC COURTE  
OREILLES TRIBAL GOVERNING  
BOARD, FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(7/31/96)

**96-P-1086** AKIACHAK NATIVE  
COMMUNITY, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(8/5/96) \*\$7,333

**96-P-1087** HOWONQUET  
INDIAN COUNCIL OF THE  
SMITH RIVER RANCHERIA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(8/5/96)

**96-P-1100** PENOBSCOT  
INDIAN NATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996 (8/7/96)

**96-P-1112** CHIPPEWA CREE  
TRIBE OF THE ROCKY  
BOYS RESERVATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996 (8/12/96)  
\*\$152,386

**96-P-1114** TE-MOAK TRIBE  
OF WESTERN SHOSHONE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(8/12/96) \*\$8,910

**96-P-1115** LAGUNA PUEBLO,  
FISCAL YEAR ENDED  
FEBRUARY 29, 1996  
(8/12/96) \*\$8,051

**96-P-1116** OSAGE NATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(8/12/96) \*\$18,850

**96-P-1118** ONEIDA TRIBE  
OF INDIANS OF WISCONSIN,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(8/13/96)

**96-P-1162** JAMESTOWN  
S'KLALLAM TRIBE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997 (8/22/96)

**96-P-1169** YOMBA  
SHOSHONE TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(8/27/96) \*\$4,346

**96-P-1170** BLACKFEET  
TRIBE, FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(8/27/96) \*\$66,614

**96-P-1171** CROW TRIBE OF  
INDIANS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1994  
(8/27/96) \*\$96,936

**96-P-1172** CROW TRIBE OF  
INDIANS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(8/27/96) \*\$75,007

**96-P-1179** AKIAK NATIVE  
COMMUNITY, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(8/27/96) \*\$5,100

**96-P-1180** METLAKATLA  
INDIAN COMMUNITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997 (8/27/96)  
\*\$58,731

**96-P-1195** MINNESOTA  
CHIPPEWA TRIBE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996 (8/28/96)

**96-P-1196** BAY MILLS  
COMMUNITY COLLEGE, FISCAL  
YEAR ENDED JUNE 30, 1997  
(8/28/96)

**96-P-1199** YANKTON SIOUX  
TRIBE, FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(9/4/96)

**96-P-1222** AROOSTOOK BAND  
OF MICMACS, FISCAL YEAR  
ENDED NOVEMBER 30, 1996  
(9/9/96)

**96-P-1223** TRENTON INDIAN  
SERVICES AREA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(9/9/96) \*\$93,605

**96-P-1225** SHOSHONE  
BANNOCK TRIBES,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996 (9/10/96)  
\*\$559,954

**96-P-1226** DUCKWATER  
SHOSHONE TRIBE,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995 (9/10/96)  
\*\$63,557

**96-P-1227** DUCKWATER  
SHOSHONE TRIBE,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (9/10/96)  
\*\$36,402

**96-P-1228** DUCKWATER  
SHOSHONE TRIBE,  
FISCAL YEAR ENDED  
DECEMBER 31, 1997 (9/10/96)  
\*\$19,203

**96-P-1229** MODOC TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(9/10/96) \*\$52,267

**96-P-1230** CHICKASAW  
NATION OF OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(9/10/96) \*\$584,448

**96-P-1231** DELAWARE TRIBE  
OF WESTERN OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(9/10/96) \*\$6,533

**96-P-1234** SANDIA PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(9/16/96)

**96-P-1235** RAMAH NAVAJO  
CHAPTER, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(9/16/96) \*\$73,519

**96-P-1236** RAMAH NAVAJO  
CHAPTER, FISCAL YEAR  
ENDED DECEMBER 31, 1994  
(9/16/96)

**96-P-1237** KWIGILLINOK  
NATIVE COMMUNITY,  
FISCAL YEAR ENDED,  
DECEMBER 31, 1996 (9/16/96)

**96-P-1238** FORT MCDOWELL  
MOHAVE-APACHE INDIAN  
COMMUNITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(9/16/96) \*\$21,720

**96-P-1243** TAOS PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(9/24/96) \*\$42,206

**96-P-1244** CONFEDERATED  
TRIBES OF THE COOS, LOWER  
UMPQUA, AND SIUSLAW  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(9/24/96) \*\$73,776

**96-P-1256** NARRAGANSETT  
INDIAN TRIBE, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(9/26/96)

**96-P-1258** NARRAGANSETT  
INDIAN TRIBE, FISCAL YEAR  
ENDED DECEMBER 30, 1993  
(9/26/96)

**96-P-1261** FLANDREAU  
SANTEE SIOUX TRIBE,  
DECEMBER 30, 1996  
(9/27/96) \*\$1,078

**96-P-1262** PRAIRIE ISLAND  
INDIAN COMMUNITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996 (9/27/96)

## **INSULAR AREAS**

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

**96-P-924** COMMONWEALTH  
OF THE NORTHERN MARIANA  
ISLANDS PUBLIC SCHOOL  
SYSTEM, FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(6/19/96)

**96-P-1254** COMMONWEALTH  
OF THE NORTHERN MARIANA  
ISLANDS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(9/25/96)

## **Guam**

**96-P-940** UNIVERSITY OF  
GUAM, FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(6/21/96)

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

**96-P-637** VIRGIN ISLANDS  
DEPARTMENT OF HEALTH,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(4/1/96)

**96-P-741** VIRGIN ISLANDS  
DEPARTMENT OF ECONOMIC  
DEVELOPMENT AND  
AGRICULTURE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(4/24/96)

**96-P-826** VIRGIN ISLANDS  
OFFICE OF ADJUTANT  
GENERAL, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(5/29/96)

## **MINERALS MANAGEMENT SERVICE**

**96-P-1053** COLORADO  
DEPARTMENT OF REVENUE,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (7/23/96)

## **MULTI-OFFICE**

**96-P-652** UTAH DIVISION  
OF STATE HISTORY, FISCAL  
YEAR ENDED JUNE 30, 1997  
(4/2/96) \*\$7,003

## **NATIONAL PARK SERVICE**

**96-P-645** MINNESOTA  
HISTORICAL SOCIETY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (4/2/96)

**96-P-684** VIRGINIA  
DEPARTMENT OF HISTORIC  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(4/8/96)

**96-P-708** COLORADO  
HISTORICAL SOCIETY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (4/16/96)

**96-P-795** MISSOURI  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(5/13/96)

**96-P-809** WISCONSIN  
STATE HISTORICAL SOCIETY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (5/21/96)

**96-P-1064** MASSACHUSETTS  
HISTORICAL COMMISSION,  
TWO FISCAL YEARS ENDED  
JUNE 30, 1997 (7/29/96)

**96-P-1083** NORTH CAROLINA  
DEPARTMENT OF  
ENVIRONMENT, HEALTH AND  
NATURAL RESOURCES, FISCAL  
YEAR ENDED JUNE 30, 1996  
(8/5/96)

**96-P-1154** MICHIGAN  
DEPARTMENT OF STATE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(8/20/96)

**96-P-1197** NEW HAMPSHIRE  
DEPARTMENT OF RESOURCES  
AND ECONOMIC DEVELOPMENT,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (8/30/96)

**96-P-1224** ARKANSAS  
DEPARTMENT OF PARKS AND  
TOURISM, FISCAL YEAR ENDED  
JUNE 30, 1997 (9/9/96) \*\$70,993

**96-P-1232** MINNESOTA  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(9/10/96)

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

**96-P-668** VIRGINIA  
DEPARTMENT OF MINES,  
MINERALS, AND ENERGY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (4/3/96)

**96-P-687** WEST VIRGINIA  
DIVISION OF ENVIRONMENTAL  
PROTECTION, FISCAL YEAR  
ENDED JUNE 30, 1997  
(4/9/96)

**96-P-748** TEXAS RAILROAD  
COMMISSION, FISCAL YEAR  
ENDED AUGUST 31, 1997  
(4/26/96)

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

**96-P-711** MASSACHUSETTS  
DEPARTMENT OF  
ENVIRONMENTAL MANAGEMENT,  
TWO FISCAL YEARS ENDED  
JUNE 30, 1997 (4/16/96)

**96-P-713** MASSACHUSETTS  
DEPARTMENT OF FOOD AND  
AGRICULTURE, TWO FISCAL  
YEARS ENDED  
JUNE 30, 1997 (4/16/96)

**96-P-717** MISSISSIPPI  
DEPARTMENT OF WILDLIFE,  
FISHERIES AND PARKS,  
FISCAL YEAR ENDED  
JUNE 30, 1996 (4/16/96)

**96-P-805** INDIANA  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1996  
(5/17/96)

**96-P-807** NORTH CAROLINA  
WILDLIFE RESOURCES  
COMMISSION, FISCAL YEAR  
ENDED JUNE 30, 1996  
(5/21/96)

**96-P-808** MARYLAND  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1996  
(5/21/96)

**96-P-824** SOUTH CAROLINA  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(5/28/96)

**96-P-895** PENNSYLVANIA  
FISH AND BOAT COMMISSION,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (6/10/96)

**96-P-906** MISSISSIPPI  
DEPARTMENT OF WILDLIFE,  
FISHERIES AND PARKS,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (6/10/96)

**96-P-1067** NEW HAMPSHIRE  
FISH AND GAME DEPARTMENT,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (7/30/96)

**96-P-1068** PENNSYLVANIA  
GAME COMMISSION, FISCAL  
YEAR ENDED JUNE 30, 1995  
(7/30/96)

**96-P-1084** NORTH DAKOTA  
DEPARTMENT OF GAME AND  
FISH, FISCAL YEAR ENDED  
JUNE 30, 1998 (8/5/96)

**96-P-1085** NORTH DAKOTA  
DEPARTMENT OF GAME AND  
FISH, FISCAL YEAR ENDED  
JUNE 30, 1997 (8/5/96)

**96-P-1140** WISCONSIN  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(8/15/96)

**96-P-1153** MISSISSIPPI  
DEPARTMENT OF  
ENVIRONMENTAL QUALITY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (8/20/96)

**96-P-1173** COLORADO  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(8/27/96)

**96-P-1198** NEW MEXICO  
DEPARTMENT OF GAME AND  
FISH, FISCAL YEAR ENDED  
JUNE 30, 1997 (9/4/96)  
\*\$443,620

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

**96-P-691** IDAHO  
HISTORICAL SOCIETY,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (4/10/96)

**96-P-692** UTAH  
DEPARTMENT OF NATURAL  
RESOURCES DIVISION OF  
OIL, GAS, AND MINING,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (4/10/96)

**96-P-703** IDAHO  
DEPARTMENT OF PARKS AND  
RECREATION, FISCAL YEAR  
ENDED JUNE 30, 1996  
(4/12/96)

**96-P-761** OREGON  
DEPARTMENT OF GEOLOGY  
AND MINERAL INDUSTRIES,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (5/1/96)

**96-P-762** IDAHO  
DEPARTMENT OF FISH AND  
GAME, FISCAL YEAR ENDED  
JUNE 30, 1997 (5/1/96)

**96-P-774** CALIFORNIA  
DEPARTMENT OF FISH AND  
GAME, FISCAL YEAR ENDED  
JUNE 30, 1996 (5/3/96)

**96-P-775** CALIFORNIA  
DEPARTMENT OF FISH AND  
GAME, FISCAL YEAR  
ENDED JUNE 30, 1997  
(5/3/96)

**96-P-776** IDAHO  
DEPARTMENT OF WATER  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(5/3/96)

**96-P-787** CALIFORNIA  
DEPARTMENT OF PARKS AND  
RECREATION, FISCAL YEAR  
ENDED JUNE 30, 1997  
(5/7/96)

**96-P-794** ALASKA  
DEPARTMENT OF FISH AND  
GAME, FISCAL YEAR ENDED  
JUNE 30, 1997 (5/10/96)

**96-P-911** OREGON  
DEPARTMENT OF FISH AND  
WILDLIFE, FISCAL YEAR  
ENDED JUNE 30, 1997  
(6/17/96) \*\$91,252

**96-P-987** IDAHO  
DEPARTMENT OF PARKS AND  
RECREATION, FISCAL YEAR  
ENDED JUNE 30, 1997  
(6/27/96)

**96-P-995** WASHINGTON  
DEPARTMENT OF WILDLIFE  
AND FISH AND PARKS, FISCAL  
YEAR ENDED JUNE 30, 1997  
(7/3/96)

**96-P-1012** UTAH  
DEPARTMENT OF NATURAL  
RESOURCES DIVISION OF  
WILDLIFE RESOURCES,  
FISCAL YEAR ENDED  
JUNE 30, 1997 (7/9/96)

**96-P-1051** OIL AND GAS BOARD OF  
ALABAMA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(7/19/96)

**96-P-1166** ALASKA  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1997  
(8/23/96)

**APPENDIX 3**  
**MONETARY IMPACT OF AUDIT ACTIVITIES**  
**APRIL 1, 1996, THROUGH SEPTEMBER 30, 1996**

<b>ACTIVITY</b>	<b>QUESTIONED COSTS</b>	<b>FUNDS TO BE PUT TO BETTER USE</b>	<b>REVENUES*</b>
<b>Bureau of Indian Affairs</b>	\$10,293,819	\$12,558,241	0
<b>Bureau of Land Management</b>	169,057	8,500,000	\$8,026,000
<b>Bureau of Reclamation</b>	8,549	8,925,216	0
<b>Insular Areas - U.S. Virgin Islands</b>	0	1,702,000	0
<b>Minerals Management Service</b>	0	2,160,000	1,700,000
<b>Multi-Office Audits</b>	0	98,255	0
<b>National Park Service</b>	170,232	4,571,993	0
<b>Office of the Secretary</b>	0	3,149,000	0
<b>U.S. Fish and Wildlife Service</b>	1,206,585	443,620	0
<b>U.S. Geological Survey</b>	0	11,843	0
<b>Total</b>	<b>\$11,848,242</b>	<b>\$42,120,168</b>	<b>\$9,726,000</b>
<b>*Represents lost or potential additional revenues</b>			



**APPENDIX 4**

**TABLE I  
INSPECTOR GENERAL AUDIT REPORTS WITH QUESTIONED COSTS**

	No. of Reports*	Questioned Costs	Unsupported Costs**
A. For which no management decision had been made by the commencement of the reporting period	77	\$36,915,163	\$2,828,565
B. Which were issued during the reporting period	<u>46</u>	<u>\$11,848,242</u>	<u>\$1,020,588</u>
Total (A+B)	<u>123</u>	<u>\$48,763,405</u>	<u>\$3,849,153</u>
C. For which a management decision was made during the reporting period	48	\$2,858,144	\$176,892
(i) dollar value of disallowed costs	34	\$2,411,901	\$146,784
(ii) dollar value of costs not disallowed	25	\$446,243	\$30,108
D. For which no management decision had been made by the end of the reporting period	75	\$45,905,261	\$3,672,261
E. For which no management decision was made within six months of issuance	46	\$34,544,234	\$2,654,234

\*Report totals cannot be reconciled because some reports have dollar amounts in both the allowed and disallowed categories.

\*\*Unsupported costs are included in questioned costs.

**APPENDIX 4**

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

	No. of Reports*	Dollar Value**
A. For which no management decision had been made by the commencement of the reporting period	44	\$247,298,961
B. Which were issued during the reporting period	<u>80</u>	<u>\$42,120,168</u>
Total (A+B)	<u>124</u>	<u>\$289,419,129</u>
C. For which a management decision was made during the reporting period	82***	\$23,809,253***
(i) dollar value of recommendations that were agreed to by management	78	\$17,386,096
(ii) dollar value of recommendations that were not agreed to by management	7***	\$6,423,157***
D. For which no management decision had been made by the end of the reporting period	42	\$265,609,876
E. For which no management decision was made within six months of issuance	33	\$238,009,817

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

\*\*Amounts include preaward audits.

\*\*\*The number of reports and resultant amounts include four claim audit reports totaling \$6,313,755 that were closed because the OIG audited the claims resubmitted by the contractors and issued replacement audit reports.

**APPENDIX 4**

**TABLE III  
INSPECTOR GENERAL AUDIT REPORTS WITH LOST OR POTENTIAL  
ADDITIONAL REVENUES**

	No. Of Reports*	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period	6	\$175,342,613
B. Which were issued during the reporting period	<u>2</u>	<u>\$9,726,000</u>
Total (A+B)	<u>8</u>	<u>\$185,068,613</u>
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	8	\$185,068,613
E. For which no management decision was made within six months of issuance	6	\$175,342,613
*Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories.		

## APPENDIX 5

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

This listing includes a summary of internal, contract (except preawards), grant, and single audit reports that were over 6 months old on September 30, 1996, 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

##### BUREAU OF LAND MANAGEMENT

**94-I-496** SALE OF MATERIALS FROM PUBLIC LANDS, BUREAU OF LAND MANAGEMENT (03/31/94) - 1 RECOMMENDATION & \$3,062,000 UNRESOLVED

##### BUREAU OF RECLAMATION

**92-I-1128** REPAYMENT OF MUNICIPAL AND INDUSTRIAL WATER SUPPLY INVESTMENT COSTS (08/13/92) - 1 RECOMMENDATION & \$958,000 UNRESOLVED

**92-I-1151** REVIEW OF THE COST ALLOCATION FOR THE CENTRAL ARIZONA PROJECT (08/17/92) - 3 RECOMMENDATIONS & \$77,000,000 UNRESOLVED  
(*Resolution is pending outcome of litigation.*)

**93-I-577** PROPOSED DEFERRAL OF NOTICE OF SUBSTANTIAL COMPLETION OF THE CENTRAL ARIZONA PROJECT (02/19/93) - 2 RECOMMENDATIONS UNRESOLVED (*Resolution is pending outcome of litigation.*)

**94-I-1312** ACCOUNTING FOR FISCAL YEAR 1993 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY (09/30/94) - 1 RECOMMENDATION & \$564,991 UNRESOLVED

**96-I-644** WORKING CAPITAL FUND, BUREAU OF RECLAMATION (3/29/96) - 3 RECOMMENDATIONS & \$35,000,000 UNRESOLVED

#### INSULAR AREAS

##### American Samoa

**93-I-1600** REVIEW OF GRANT ADMINISTRATION, DEPARTMENT OF EDUCATION, AMERICAN SAMOA GOVERNMENT (09/30/93) - 3 RECOMMENDATIONS & \$306,637 UNRESOLVED

##### Commonwealth of the Northern Mariana Islands

**94-I-936** FOLLOWUP OF RECOMMENDATIONS CONCERNING THE ECONOMIC DEVELOPMENT LOAN FUND, COMMONWEALTH DEVELOPMENT AUTHORITY (07/18/94) - 2 RECOMMENDATIONS UNRESOLVED

**96-I-596** MANAGEMENT OF PUBLIC LAND, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (3/20/96) - 7 RECOMMENDATIONS & \$152,831,364 UNRESOLVED

#### Guam

**92-I-597** SELECTION, PROCUREMENT, AND ADMINISTRATION OF WATER DISTRIBUTION PROJECTS, PUBLIC UTILITY AGENCY OF GUAM, GOVERNMENT OF GUAM (03/20/92) - 3 RECOMMENDATIONS & \$533,000 UNRESOLVED

**93-I-706** SELECTED SPECIAL REVENUE FUNDS, GOVERNMENT OF GUAM (03/15/93) - 7 RECOMMENDATIONS & \$39,330,411 UNRESOLVED

**93-I-1195** IMPACT OF THE COMPACT OF FREE ASSOCIATION ON THE GOVERNMENT OF GUAM (06/28/93) - 1 RECOMMENDATION & \$15,911,978 UNRESOLVED

**94-I-106** REVIEW OF GUAM'S GOVERNMENTWIDE TRAVEL PRACTICES (11/26/93) - 16 RECOMMENDATIONS & \$1,689,650 UNRESOLVED

**94-I-980** FOOD STAMP PROGRAM, DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES (07/25/94) - 17 RECOMMENDATIONS & \$646,028 UNRESOLVED

**95-I-1202** FEDERAL GRANTS ADMINISTRATION, GUAM COMMUNITY COLLEGE (08/22/95) - 1 RECOMMENDATION UNRESOLVED

## Republic of the Marshall Islands

**94-I-21** CAPITOL RELOCATION PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (10/18/93) - 2 RECOMMENDATIONS UNRESOLVED

## U.S. Virgin Islands

**91-I-467** FOLLOWUP OF RECOMMENDATIONS CONTAINED IN REPORT ON THE ROAD FUND, GOVERNMENT OF THE VIRGIN ISLANDS (02/19/91) - 1 RECOMMENDATION UNRESOLVED

**92-I-1086** PERSONNEL MANAGEMENT, GOVERNMENT OF THE VIRGIN ISLANDS (08/03/92) - 6 RECOMMENDATIONS & \$51,542 UNRESOLVED

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

**93-I-572** SUPPLY AND EQUIPMENT MANAGEMENT, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (02/19/93) - 9 RECOMMENDATIONS & \$310,000 UNRESOLVED

**93-I-670** PERSONNEL, PROPERTY MANAGEMENT, AND PROCUREMENT PRACTICES, BUREAU OF CORRECTIONS, GOVERNMENT OF THE VIRGIN ISLANDS (03/11/93) - 14 RECOMMENDATIONS & \$265,823 UNRESOLVED

**94-I-248** PROPERTY MANAGEMENT FUNCTIONS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (01/24/94) - 3 RECOMMENDATIONS & \$457,000 UNRESOLVED

**95-I-41** DIVISION OF TOURISM, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE, GOVERNMENT OF THE VIRGIN ISLANDS (10/28/94) - 4 RECOMMENDATIONS UNRESOLVED

## U.S. GEOLOGICAL SURVEY

**92-I-541** ACCOUNTING FOR FISCAL YEAR 1990 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY, WATER RESOURCES DIVISION (03/09/92) - 7 RECOMMENDATIONS & \$325,261 UNRESOLVED

**93-I-144** ACCOUNTING FOR FISCAL YEAR 1991 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY, WATER RESOURCES DIVISION (11/09/92) - 2 RECOMMENDATIONS & \$940,702 UNRESOLVED

**94-I-983** ACCOUNTING FOR FISCAL YEAR 1992 REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY (07/25/94) - 2 RECOMMENDATIONS & \$588,247 UNRESOLVED

## CONTRACT AND GRANT AUDITS

### BUREAU OF INDIAN AFFAIRS

**94-E-784** COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000047 (06/10/94) - \$825,170 UNRESOLVED  
*(Circumstances beyond the Bureau's control have delayed resolution of the costs.)*

**94-E-919** COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000147 (06/30/94) - \$247,414 UNRESOLVED  
*(Circumstances beyond the Bureau's control have delayed resolution of the costs.)*

## BUREAU OF RECLAMATION

**93-E-394** CLAIM FOR ADDITIONAL COMPENSATION SUBMITTED BY TORNO-AMERICA, INC., UNDER CONTRACT NO. 9-SP-40-0770/DC (01/08/93) - \$2,364,646 UNRESOLVED

**95-E-197** REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED BY QUALITY MECHANICAL CONTRACTORS, INC. (11/18/94) - \$523,168 UNRESOLVED

**95-E-698** EQUITABLE ADJUSTMENT SUBMITTED BY KEARNEY ELECTRIC, INC., UNDER CONTRACT NO. 1-8-30-09150 (03/22/95) - \$211,048 UNRESOLVED

## INSULAR AREAS

### Republic of the Marshall Islands

**95-E-951** GRANT AND TRUST FUNDS PROVIDED FOR THE RONGELAP RESETTLEMENT PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (05/22/95) - \$215,960 UNRESOLVED

### U.S. Virgin Islands

**95-I-1258** SCHOOL LUNCH PROGRAM, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (09/12/95) - 1 RECOMMENDATION UNRESOLVED

## **MINERALS MANAGEMENT SERVICE**

**92-E-479** SMITHSONIAN  
INSTITUTION, INCURRED COSTS  
FOR FISCAL YEAR 1988  
(02/18/92) - \$62,230 UNRESOLVED

**93-E-809** SMITHSONIAN  
INSTITUTION, INCURRED COSTS  
FOR FISCAL YEAR 1989  
(03/24/93) - \$1,706 UNRESOLVED

**93-E-1394** SMITHSONIAN  
INSTITUTION, INCURRED COSTS  
FOR FISCAL YEAR 1990  
(08/02/93) - \$76,662 UNRESOLVED

**96-E-26** MBC APPLIED  
ENVIRONMENTAL SERVICES,  
INCURRED AND FINAL COSTS  
UNDER MINERALS  
MANAGEMENT SERVICE  
CONTRACT NOS. 14-12-0001-  
30294, -30297, AND -30327  
(10/11/95) - \$720,169  
UNRESOLVED

## **U.S. BUREAU OF MINES**

**95-E-1393** KEYSTONE COMPUTER  
RESOURCES, INC., CLAIM FOR  
EQUITABLE ADJUSTMENT  
(09/28/95) - \$215,415  
UNRESOLVED

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

**96-E-428** DISTRICT OF  
COLUMBIA, COSTS INCURRED  
UNDER SPORT RESTORATION  
GRANTS FROM THE U.S. FISH  
AND WILDLIFE SERVICE (2/20/96)  
- \$11,770 UNRESOLVED

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

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

## **SINGLE AUDITS**

### **INSULAR AREAS**

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

**91-A-731** COMMONWEALTH  
UTILITIES CORPORATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1988 (04/26/91) -  
12 RECOMMENDATIONS &  
\$6,087,882 UNRESOLVED

**91-A-803** MARIANA ISLANDS  
HOUSING AUTHORITY, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1986 (05/07/91) -  
2 RECOMMENDATIONS &  
\$1,537,321 UNRESOLVED

**91-A-823** MARIANA ISLANDS  
HOUSING AUTHORITY, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1987 (05/10/91) -  
4 RECOMMENDATIONS &  
\$455,857 UNRESOLVED

**91-A-824** MARIANA ISLANDS  
HOUSING AUTHORITY, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1988 (05/10/91) -  
2 RECOMMENDATIONS &  
\$196,593 UNRESOLVED

**92-A-1179** MARIANA ISLANDS  
HOUSING AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1989 (08/13/92) -  
12 RECOMMENDATIONS &  
\$168,711 UNRESOLVED

**93-A-110** MARIANA ISLANDS  
HOUSING AUTHORITY, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1990 (10/26/92) -  
12 RECOMMENDATIONS &  
\$124,450 UNRESOLVED

**93-A-225** MARIANA ISLANDS  
HOUSING AUTHORITY, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1991 (11/19/92) -  
8 RECOMMENDATIONS &  
\$1,119,377 UNRESOLVED

**93-A-336** KARIDAT (NORTHERN  
MARIANAS CATHOLIC SOCIAL  
SERVICES CORPORATION)  
(12/17/92) -  
5 RECOMMENDATIONS  
UNRESOLVED

**93-A-1563** COMMONWEALTH  
DEVELOPMENT AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1988 (09/13/93) -  
52 RECOMMENDATIONS &  
\$4,998,398 UNRESOLVED

**94-A-525** COMMONWEALTH  
DEVELOPMENT AUTHORITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1989 (04/15/94) -  
45 RECOMMENDATIONS &  
\$6,078,308 UNRESOLVED

**94-A-574** COMMONWEALTH  
UTILITIES CORPORATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1990 (05/06/94) -  
61 RECOMMENDATIONS &  
\$166,509 UNRESOLVED

**94-A-818** COMMONWEALTH  
UTILITIES CORPORATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1991 (06/16/94) -  
42 RECOMMENDATIONS  
UNRESOLVED

**94-A-836** COMMONWEALTH OF  
THE NORTHERN MARIANA  
ISLANDS, FISCAL YEAR ENDED  
SEPTEMBER 30, 1993 (06/20/94) -  
59 RECOMMENDATIONS  
UNRESOLVED

**94-A-1075** NORTHERN  
MARIANAS COLLEGE,  
COMMONWEALTH OF THE  
NORTHERN MARIANA ISLANDS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1991 (07/29/94) -  
30 RECOMMENDATIONS & \$4,600  
UNRESOLVED

**94-A-1083** MARIANA ISLANDS  
HOUSING AUTHORITY, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1993 (08/03/94) -  
5 RECOMMENDATIONS  
UNRESOLVED

**95-A-784** COMMONWEALTH  
PORTS AUTHORITY, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1994 (04/12/95) -  
10 RECOMMENDATIONS  
UNRESOLVED

**95-A-1131** COMMONWEALTH OF  
THE NORTHERN MARIANA  
ISLANDS PUBLIC SCHOOL  
SYSTEM, FISCAL YEAR ENDED  
SEPTEMBER 30, 1992 (07/17/95) -  
15 RECOMMENDATIONS  
UNRESOLVED

## **Federated States of Micronesia**

**95-A-1043** FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 10, 1993 (06/27/95) - 10 RECOMMENDATIONS UNRESOLVED

**96-A-482** FEDERATED STATES OF MICRONESIA, STATUS OF NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/29/96) - 19 RECOMMENDATIONS & \$57,000 UNRESOLVED

### ***Chuuk***

**91-A-505** CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (02/20/91) - 1 RECOMMENDATION & \$665,817 UNRESOLVED

**92-A-519** CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (02/25/92) - 1 RECOMMENDATION & \$1,940,938 UNRESOLVED

**94-A-374** STATE OF CHUUK, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/28/94) - 15 RECOMMENDATIONS UNRESOLVED

**95-A-180** CHUUK ORGANIZATION FOR COMMUNITY ACTION, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (11/17/94) - 1 RECOMMENDATION UNRESOLVED

### ***Kosrae***

**94-A-367** STATE OF KOSRAE, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/24/94) - 9 RECOMMENDATIONS UNRESOLVED

## ***Pohnpei***

**91-A-398** POHNPEI STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (02/04/91) - 1 RECOMMENDATION & \$98,216 UNRESOLVED

**94-A-491** POHNPEI COMMUNITY ACTION AGENCY, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1992 (04/04/94) - 5 RECOMMENDATIONS UNRESOLVED

**94-A-527** STATE OF POHNPEI, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (04/19/94) - 21 RECOMMENDATIONS & \$2,764 UNRESOLVED

### ***Yap***

**94-A-371** STATE OF YAP, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/25/94) - 22 RECOMMENDATIONS UNRESOLVED

**95-A-57** YAP COMMUNITY ACTION PROGRAM FOR TWO FISCAL YEARS ENDED SEPTEMBER 30, 1993 (10/19/94) - 5 RECOMMENDATIONS UNRESOLVED

## **Guam**

**96-A-44** GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (10/13/95) - 51 RECOMMENDATIONS UNRESOLVED

**96-A-45** GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (10/13/95) - 62 RECOMMENDATIONS UNRESOLVED

**96-A-264** GUAM ECONOMIC DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/11/96) - 9 RECOMMENDATIONS UNRESOLVED

## **Republic of the Marshall Islands**

**91-A-91** REPUBLIC OF THE MARSHALL ISLANDS COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (10/19/90) - 4 RECOMMENDATIONS & \$43,023 UNRESOLVED

**96-A-104** REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/1/95) - 75 RECOMMENDATIONS & \$1,068,317 UNRESOLVED

## **Republic of Palau**

**92-A-368** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (01/24/92) - 2 RECOMMENDATIONS & \$2,593 UNRESOLVED

**92-A-885** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (06/05/92) - 14 RECOMMENDATIONS & \$40,262 UNRESOLVED

**93-A-1053** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (05/11/93) - 12 RECOMMENDATIONS UNRESOLVED

**93-A-1629** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (09/30/93) - 22 RECOMMENDATIONS & \$401,843 UNRESOLVED

**94-A-499** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (04/06/94) - 11 RECOMMENDATIONS & \$517,693 UNRESOLVED

**94-A-882** REPUBLIC OF PALAU,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1992 (06/27/94) -  
37 RECOMMENDATIONS & \$4,085  
UNRESOLVED

**95-A-1395** MICRONESIAN  
OCCUPATIONAL COLLEGE,  
PALAU, TWO FISCAL YEARS  
ENDED SEPTEMBER 30, 1992  
(09/28/95) -  
6 RECOMMENDATIONS  
UNRESOLVED

**96-A-193** REPUBLIC OF PALAU,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1994 (11/30/95) -  
55 RECOMMENDATIONS  
UNRESOLVED

### **Trust Territory of the Pacific Islands**

**91-A-1112** TRUST TERRITORY OF  
THE PACIFIC ISLANDS, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1990 (07/31/91) - \$437,482  
UNRESOLVED

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

**92-A-107** VIRGIN ISLANDS  
WATER AND POWER AUTHORITY  
(10/16/91) -  
3 RECOMMENDATIONS  
UNRESOLVED

**93-A-177** UNIVERSITY OF THE  
VIRGIN ISLANDS, TWO FISCAL  
YEARS ENDED SEPTEMBER 30,  
1991 (11/05/92) -  
7 RECOMMENDATIONS  
UNRESOLVED

### **MULTI-OFFICE**

**95-A-991** NORTH DAKOTA, TWO  
FISCAL YEARS ENDED JUNE 30,  
1992 (06/01/95) -  
9 RECOMMENDATIONS  
UNRESOLVED

### **NATIONAL PARK SERVICE**

**95-A-1199** PORTER COUNTY,  
INDIANA, FISCAL YEAR ENDED  
DECEMBER 31, 1993 (08/02/95) -  
1 RECOMMENDATION & \$60,000  
UNRESOLVED

**96-A-156** BETHUNE MUSEUM  
AND ARCHIVES, INC., TWO  
FISCAL YEARS ENDED  
SEPTEMBER 30, 1992 (11/14/95) -  
2 RECOMMENDATIONS  
UNRESOLVED

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

**96-A-124** WYOMING  
DEPARTMENT OF  
ENVIRONMENTAL QUALITY,  
TWO FISCAL YEARS ENDED JUNE  
30, 1994 (11/1/95) -  
2 RECOMMENDATIONS  
UNRESOLVED

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

**95-A-1304** GEORGIA, FISCAL  
YEAR ENDED JUNE 30, 1994  
(09/07/95) -  
1 RECOMMENDATION  
UNRESOLVED

**96-A-113** SOUTH DAKOTA,  
FISCAL YEAR ENDED JUNE 30,  
1994 (11/1/95) -  
1 RECOMMENDATION  
UNRESOLVED

**96-A-372** DELAWARE, FISCAL  
YEAR ENDED JUNE 30, 1994  
(2/15/96) -  
4 RECOMMENDATIONS & \$33,662  
UNRESOLVED

**96-A-445** NORTH DAKOTA, TWO  
FISCAL YEARS ENDED JUNE 30,  
1994 (2/22/96) -  
4 RECOMMENDATIONS &  
\$5,384 UNRESOLVED

**96-A-629** ARIZONA, FISCAL YEAR  
ENDED JUNE 30, 1994 (3/28/96) -  
4 RECOMMENDATIONS &  
\$30,392 UNRESOLVED

**96-A-630** ALASKA, FISCAL YEAR  
ENDED JUNE 30, 1994 (3/28/96) -  
4 RECOMMENDATIONS &  
\$72,509 UNRESOLVED



## APPENDIX 6

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

This is a listing of internal audit reports with management decisions over 6 months old for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action. These audits were included in the Department's semiannual audit followup report for the period ended March 31, 1996, and continue to be monitored by the Focus Leader for Management Control and Audit Followup, Assistant Secretary - Policy, Management and Budget, for completion of corrective action. Note: The insular area reports contain recommendations made specifically to the insular area governors and other territorial officials, who do not report to the Secretary and are not subject to the policy, guidance, and administrative oversight established by the Assistant Secretary - Policy, Management and Budget.

#### INTERNAL AUDITS

#### BUREAU OF INDIAN AFFAIRS

**94-I-427** REPAYMENT OF INVESTMENT IN INDIAN POWER PROJECTS (FLATHEAD IRRIGATION PROJECT) (3/25/94) - 1 RECOMMENDATION

**95-I-598** BUREAU OF INDIAN AFFAIRS PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEARS 1993 AND 1994 (02/28/95) - 3 RECOMMENDATIONS

#### BUREAU OF LAND MANAGEMENT

**89-I-25** USER CHARGES FOR MINERAL-RELATED DOCUMENT PROCESSING (11/29/88) - 1 RECOMMENDATION & \$2,200,000

**90-I-100** DRAINAGE PROTECTION PROGRAM (09/19/90) - 1 RECOMMENDATION

**92-I-140** COMPLIANCE WITH THE FEDERAL MANAGERS' FINANCIAL INTEGRITY ACT OF 1982 FOR FISCAL YEAR 1991 (11/18/91) - 1 RECOMMENDATION

**92-I-636** HARDROCK MINING SITE RECLAMATION (03/30/92) - 2 RECOMMENDATIONS

**92-I-828** ONSHORE GEOPHYSICAL EXPLORATION PROGRAM (05/26/92) - 2 RECOMMENDATIONS

**94-I-1135** RENTAL FEES FOR UNPATENTED MINING CLAIMS (08/22/94) - 1 RECOMMENDATION

**94-I-1249** BUREAU OF LAND MANAGEMENT FINANCIAL STATEMENTS FOR FISCAL YEARS 1992 AND 1993 (08/31/94) - 1 RECOMMENDATION

**94-I-1351** LAW ENFORCEMENT ACTIVITIES (09/30/94) - 1 RECOMMENDATION & \$1,300,000

**95-I-379** FOLLOWUP OF RECOMMENDATIONS RELATING TO BUREAU OF LAND MANAGEMENT USER CHARGES FOR MINERAL-RELATED DOCUMENT PROCESSING (01/23/95) - 2 RECOMMENDATIONS

**95-I-638** ONSHORE OIL AND GAS LEASING ACTIVITIES, BUREAU OF LAND MANAGEMENT (03/20/95) - 2 RECOMMENDATIONS

**95-I-709** WIND ENERGY RIGHT-OF-WAY GRANTS, BUREAU OF LAND MANAGEMENT (03/31/95) - 4 RECOMMENDATIONS & \$2,837,296

**95-I-747** RIGHT-OF-WAY GRANTS, BUREAU OF LAND MANAGEMENT (03/31/95) - 8 RECOMMENDATIONS

#### BUREAU OF RECLAMATION

**90-I-106** IRRIGATION AND CROP SUBSIDY PROGRAMS (09/28/90) - 1 RECOMMENDATION

**91-I-1085** ASSESSMENT OF USER CHARGES AFTER INITIAL PROJECT REPAYMENT (08/05/91) - 1 RECOMMENDATION

**91-I-1445** IMPLEMENTATION OF THE FEDERAL FINANCIAL SYSTEM (09/30/91) - 2 RECOMMENDATIONS

**92-I-887** MISCELLANEOUS REVENUE COLLECTION AND DISTRIBUTION (06/12/92) - 2 RECOMMENDATIONS

**93-I-810** IMPLEMENTATION OF THE COLORADO RIVER BASIN SALINITY CONTROL PROGRAM (03/31/93) - 3 RECOMMENDATIONS

**93-I-1416** FINANCING AND REPAYMENT ARRANGEMENTS RELATED TO THE HOOVER DAM POWERPLANT UPGRATING PROGRAM (08/16/93) - 3 RECOMMENDATIONS & \$4,772,000

**93-I-1641** PICK-SLOAN MISSOURI RIVER BASIN PROGRAM COST ALLOCATION (09/30/93) - 5 RECOMMENDATIONS

**94-I-884** DEVELOPMENT STATUS OF THE DOLORES AND THE ANIMAS-LA PLATA PROJECTS (07/11/94) - 1 RECOMMENDATION

**94-I-930** IRRIGATION OF INELIGIBLE LANDS (07/11/94) - 3 RECOMMENDATIONS

**95-I-870** RECREATION MANAGEMENT ACTIVITIES AT SELECTED SITES (05/17/95) - 2 RECOMMENDATIONS

**95-I-1204** FINANCIAL MANAGEMENT OF THE COLUMBIA BASIN PROJECT, PACIFIC NORTHWEST REGION (08/22/95) - 1 RECOMMENDATION & \$7,000

**95-I-1376** FOLLOWUP OF RECOVERY OF OPERATION AND MAINTENANCE PROGRAM EXPENSES (09/29/95) - 5 RECOMMENDATIONS & \$19,465,000

**95-I-1383** RECOVERY OF OPERATION AND MAINTENANCE COSTS, COLUMBIA BASIN PROJECT (09/29/95) - 5 RECOMMENDATIONS & \$1,070,000

## **INSULAR AREAS**

### **American Samoa**

**96-I-533** AMERICAN SAMOA LEGISLATURE, AMERICAN SAMOA GOVERNMENT (3/22/96) - 8 RECOMMENDATIONS & \$1,707,308

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

**94-I-1323** UTILITIES RATE STRUCTURE, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (09/30/94) - 3 RECOMMENDATIONS & \$16,400,000

**95-I-106** CONTRACTING AND CONTRACT ADMINISTRATION, COMMONWEALTH UTILITIES CORPORATION, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (11/14/94) - 5 RECOMMENDATIONS & \$5,963,022

### **Guam**

**91-I-687** ASSESSMENT OF INCOME TAXES, DEPARTMENT OF REVENUE AND TAXATION, GOVERNMENT OF GUAM (4/22/91) - 13 RECOMMENDATIONS & \$6,216,000

**91-I-969** PROCESSING AND COLLECTION OF INCOME TAXES, DEPARTMENT OF REVENUE AND TAXATION, GOVERNMENT OF GUAM (6/28/91) - 16 RECOMMENDATIONS & \$15,873,000

**96-I-512** FEES, BILLINGS, AND COLLECTIONS, GUAM MEMORIAL HOSPITAL AUTHORITY (3/3/92) - 6 RECOMMENDATIONS & 9,282,000

**92-I-1360** GOVERNMENT OF GUAM RETIREMENT FUND (09/18/92) - 7 RECOMMENDATIONS & \$11,100,000

### **Republic of Palau**

**92-I-1368** BILLINGS AND COLLECTIONS OF THE REPUBLIC OF PALAU'S GROSS REVENUE TAX (9/28/92) - 3 RECOMMENDATIONS & \$4,035,095

**91-I-1447** PROCUREMENT PRACTICES AND PLANNING, PALAU NATIONAL HOSPITAL

CONSTRUCTION PROJECT, REPUBLIC OF PALAU (9/30/91) - 1 RECOMMENDATION

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

**91-I-1188** SECURITY AND MAINTENANCE OF CORRECTIONAL FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (08/29/91) - 16 RECOMMENDATIONS & \$1,000,000

**91-I-1431** FOLLOWUP ON AUDIT OF THE GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM, GOVERNMENT OF THE VIRGIN ISLANDS (09/30/91) - 1 RECOMMENDATION

**92-I-90** PRISON OVERCROWDING, BUREAU OF CORRECTIONS (10/28/91) - 5 RECOMMENDATIONS

**92-I-129** ECONOMIC DEVELOPMENT PROGRAMS (11/12/91) - 4 RECOMMENDATIONS

**95-I-52** SELECTED ADMINISTRATIVE FUNCTIONS, ST. CROIX INTERIM HOSPITAL, GOVERNMENT OF THE VIRGIN ISLANDS (10/31/94) - 2 RECOMMENDATIONS

## **MINERALS MANAGEMENT SERVICE**

**92-I-130** OFFSHORE INSPECTION PROGRAM (11/12/91) - 3 RECOMMENDATIONS

**92-I-657** GAS CONTRACT SETTLEMENTS (03/30/92) - 1 RECOMMENDATION

**93-I-780** SURETY BONDS ISSUED IN LIEU OF DISPUTED PAYMENTS (03/29/93) - 1 RECOMMENDATION

**94-I-127** FOLLOWUP REVIEW OF SELECTED ROYALTY AUDIT ACTIVITIES (12/9/93) - 1 RECOMMENDATION

## **MULTI-OFFICE**

**95-I-1320** PAYROLL/PERSONNEL SYSTEM, DEPARTMENT OF THE INTERIOR (09/25/95) - 4 RECOMMENDATIONS & \$314,434

## **NATIONAL PARK SERVICE**

**91-I-532** WASTE DISPOSAL ACTIVITIES AND HOUSEBOAT RENTAL OPERATIONS AT GLEN CANYON NATIONAL RECREATION AREA (03/08/91) - 2 RECOMMENDATIONS

**92-I-204** NATIONAL NATURAL LANDMARKS PROGRAM (12/05/91) - 4 RECOMMENDATIONS

**93-I-1615** RECREATIONAL ASSISTANCE PROVIDED TO STATE AND LOCAL GOVERNMENTS (09/30/93) - 1 RECOMMENDATION

**94-I-7** NATIONAL PARK SERVICE GRANT TO THE CITY OF CHESTER, PENNSYLVANIA (10/5/93) - 1 RECOMMENDATION & \$199,999

**94-I-1211** CONCESSIONS MANAGEMENT IMPROVEMENT (09/26/94) - 1 RECOMMENDATION

**95-I-647** SELECTED ADMINISTRATIVE FUNCTIONS, U.S. VIRGIN ISLANDS NATIONAL PARK, NATIONAL PARK SERVICE (03/20/95) - 4 RECOMMENDATIONS

**96-I-49** SPECIAL USER FEES, NATIONAL PARK SERVICE (10/27/95) - 1 RECOMMENDATION

## **OFFICE OF THE SECRETARY**

**92-I-641** HAWAIIAN HOMES COMMISSION (3/31/92) - 4 RECOMMENDATIONS

**93-I-53** OFFICE OF CONSTRUCTION MANAGEMENT, FACILITIES MANAGEMENT (10/23/92) - 2 RECOMMENDATIONS

**94-I-38** FOLLOWUP OF RECOMMENDATIONS PERTAINING TO THE OFFICE OF AIRCRAFT SERVICES (10/29/93) - 2 RECOMMENDATIONS

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

**93-I-864** AUTOMATED DATA PROCESSING MANAGEMENT (03/31/93) - 1 RECOMMENDATION

**94-I-62** LAW ENFORCEMENT SPECIAL FUNDS, U.S. FISH AND WILDLIFE SERVICE (11/8/93) - 1 RECOMMENDATION

**94-I-408** FARMING OPERATIONS CONDUCTED BY THE U.S. FISH AND WILDLIFE SERVICE (03/21/94) - 1 RECOMMENDATION

**95-I-208** FOLLOWUP OF RECOMMENDATIONS CONCERNING USER CHARGES AND COLLECTIONS, U.S. FISH AND WILDLIFE SERVICE (12/02/94) - 1 RECOMMENDATION

**95-I-376** CONCESSION FEES, U.S. FISH AND WILDLIFE SERVICE (01/17/95) - 2 RECOMMENDATIONS

**95-I-567** U.S. FISH AND WILDLIFE SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1993 AND 1994 (02/24/95) - 2 RECOMMENDATIONS

**96-I-270** OPERATION AND MAINTENANCE OF GOVERNMENT FURNISHED QUARTERS, U.S. FISH AND WILDLIFE SERVICE (01/29/96) - 8 RECOMMENDATIONS & \$26,596

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

**92-I-1418** IMPLEMENTATION OF THE FEDERAL FINANCIAL SYSTEM (09/30/92) - 2 RECOMMENDATIONS

**95-I-582** U.S. GEOLOGICAL SURVEY PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEARS 1993 AND 1994 (02/24/95) - 1 RECOMMENDATION

**95-I-725** FEDERAL-STATE COOPERATIVE PROGRAM, WATER RESOURCES DIVISION, U.S. GEOLOGICAL SURVEY (03/31/95) - 3 RECOMMENDATIONS & \$6,800,000

## **APPENDIX 7**

### **NON-FEDERAL FUNDING INCLUDED IN MONETARY IMPACT OF AUDIT ACTIVITIES DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 1996**

**No. 96-A-533** - "Grants for the Construction of Health Care Facilities, Government of the Virgin Islands," dated May 3, 1996. Of the \$1,702,000 reported as monetary impact, \$400,500 represents insular area funds.

## APPENDIX 8

### STATUTORY AND ADMINISTRATIVE RESPONSIBILITIES

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

#### STATUTORY AUDIT RESPONSIBILITIES

P.L. 96-510	Comprehensive Environmental Response, Compensation and Liability Act (Superfund)
P.L. 97-357	Insular Areas Act of 1982
P.L. 97-451	Federal Oil and Gas Royalty Management Act of 1982
P.L. 98-502	Single Audit Act of 1984
P.L. 99-499	Superfund Amendments and Reauthorization Act of 1986
P.L. 101-576	Chief Financial Officers Act of 1990

General Accounting Office "Government Auditing Standards"

#### ADMINISTRATIVE RESPONSIBILITIES

Office of Management and Budget Circulars and Bulletin :

A-21	Cost Principles for Educational Institutions
A-25	User Charges
A-50	Audit Followup
A-70	Policies and Guidelines for Federal Credit Programs
A-73	Audit of Federal Operations and Programs
A-76	Performance of Commercial Activities
A-87	Cost Principles for State and Local Governments
A-88	Indirect Cost Rates, Audit, and Audit Followup at Educational Institutions
A-102	Grants and Cooperative Agreements With State and Local Governments
A-110	Uniform Administrative Requirements for Grants and Other Agreements With Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
A-122	Cost Principles for Nonprofit Organizations
A-123	Internal Control Systems
A-127	Financial Management Systems
A-128	Audits of State and Local Governments
A-129	Managing Federal Credit Programs
A-131	Value Engineering
A-133	Audits of Institutions of Higher Education and Other Nonprofit Institutions
93-06	Audit Requirements for Federal Financial Statements (Bulletin)

## **CRIMINAL AND CIVIL INVESTIGATIVE AUTHORITIES**

Criminal investigative authorities include:

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

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

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

## APPENDIX 9

### CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

		<u>Page</u>
Inspector General Act, as amended		
Section 4(a)(2)	Review of Legislation and Regulations	16
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	17-32
Section 5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	17-32
Section 5(a)(3)	Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed	66-68
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	v
Section 5(a)(5)	Summary of Instances Where Information Was Refused	N/A
Section 5(a)(6)	List of Audit Reports	34-56
Section 5(a)(7)	Summary of Significant Reports	17-32
Section 5(a)(8)	Statistical Table - Questioned Costs	58
Section 5(a)(9)	Statistical Table - Recommendations That Funds Be Put To Better Use	59
Section 5(a)(10)	Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	61-65
Section 5(a)(11)	Significant Revised Management Decisions Made During the Reporting Period	N/A
Section 5(a)(12)	Management Decisions With Which the Inspector General Is in Disagreement	N/A



# GENERAL INFORMATION

## Send Requests for Publications to:

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Office of Inspector General  
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**World Wide Web Site:** [www.access.gpo.gov/doi](http://www.access.gpo.gov/doi)

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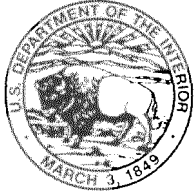
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### ***Caribbean Region***

U.S. Department of the Interior      (703) 235-9221  
Office of Inspector General  
Eastern Division - Investigations  
1550 Wilson Boulevard  
Suite 410  
Arlington, Virginia 22209

### ***North Pacific Region***

U.S. Department of the Interior      (700) 550-7279 or  
Office of Inspector General      COMM 9-011-671-472-7279  
North Pacific Region  
238 Archbishop F.C. Flores Street  
Suite 807, PDN Building  
Agana, Guam 96910

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**Office of Inspector General**

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