

OCTOBER 1997



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



Semiannual Report



MESSAGE FROM THE INSPECTOR GENERAL

When I became the Inspector General approximately 2 1/2 years ago, one of my goals was to introduce an element of “proactivity” into our traditionally reactive approach to the performance of our mission. An organization such as ours, whose statutory mission includes not only detection but also prevention of fraud, waste, and abuse, and which is also charged with promoting economy, efficiency, and effectiveness in Government operations, cannot, in my view, simply sit and wait for things to happen and react to those things, but must take affirmative steps to make things happen. Therein, I believe, lies the essence of being an agent of, or a catalyst for, positive change.

I am pleased to report that several accomplishments from this new era of “proactivity” now exist. For example, our “Fraud Awareness” outreach presentations have reached several thousand Department of the Interior employees and have earned the distinction of being requested by individual bureaus and offices within the Department from one coast of the United States to the other. These presentations, which focus on letting Department employees know who we are and what we are about, have helped to sensitize

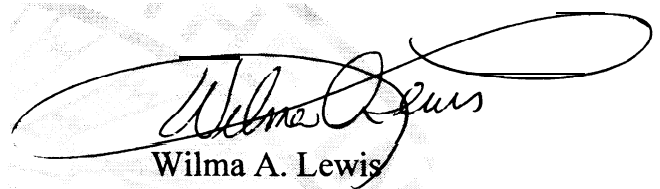
program personnel to indicia of fraud and to enlist their support and assistance in the fight against fraud. The already increasing referrals to the Office of Inspector General (OIG) demonstrate that the “shared commitment” that we seek to foster within the Department will prove to be a powerful force in helping to improve program operations at the Department of the Interior.

Similarly, our Affirmative Civil Enforcement (ACE) program, in which civil actions are used as an adjunct to criminal enforcement, has resulted in several new proactive initiatives, including in the areas of underpayment of royalties, coal reclamation fees, Outer Continental Shelf Lands Act violations, the Government purchase card program, and workers’ compensation fraud. These initiatives already have started to bear fruit in the form of civil recoveries. We believe that continued law enforcement in these areas will also have an important deterrent effect.

On the audit side, our proactive efforts are continuing to blossom with tangible benefits to the Department and insular area governments. These activities are beginning to cover a broader scope of operations, as we are asked with

beginning to cover a broader scope of operations, as we are asked with increasing frequency to lend our expertise in a variety of areas. From financial accounting and management, to pilot programs, to Government reinvention and task force efforts, the OIG's presence is clearly being sought and felt. Our newly established Evaluations and Special Projects unit will provide added capability and flexibility to address these types of proactive and other activities.

Our proactive activities in both the audit and investigative areas demonstrate that we are indeed attempting, with notable success, to make positive things happen within the Department of the Interior. We are committed to continuing our efforts, through both our proactive and other activities, to contribute to the improvement of Government operations.



Wilma A. Lewis
Inspector General



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STATISTICAL HIGHLIGHTS

Audit Activities

Audit Reports Issued or Processed	441
- Internal Audits	35
- Contract and Grant Audits	23
- Single Audits	383
Indirect Cost Proposals Negotiated	179

Impact of Audit Activities - (Dollar Amounts in Millions)

Total Monetary Impact	\$27.9
- Questioned Costs	\$4.0
- Recommendations That Funds Be Put To Better Use	\$23.4
- Lost or Potential Additional Revenues	\$.5
Internal Audit Recommendations Made	146
Internal Audit Recommendations Resolved	41

Investigative Activities

Total Reports Issued	117
Cases Closed	141
Cases Opened	55
Cases Pending	443
Hotline Complaints Received	66
Hotline Complaint Matters Opened	0
Hotline Complaint Matters Closed	7
Hotline Complaint Matters Pending	66
General Information Matters Received	150

Impact of Investigative Activities

Indictments/Informations	20
Convictions	23
Sentencings	25
- Jail	77 months
- Probation	974 months
- Community Service	1740 hours
- Criminal Judgments/Restitutions	\$282, 247
Cases Pending Prosecutive Action as of April 1, 1997	148
Cases Referred for Prosecution This Period	20
Cases Declined	9
Cases Pending Prosecutive Action as of September 30, 1997	132
Administrative Actions	32
Civil Referrals	9
Civil Declinations	0
Civil Judgments (3)	\$314,451
Cases Pending Civil Action as of September 30, 1997	41

Administrative Actions Taken by Bureaus

Matters Referred for Administrative Action	56
Removals/Resignations	5
Employee Suspensions (Totaling 16 days)	3
Downgrades	2
Reprimands/Counseling	10
Reassignments/Transfers	1
Other Personnel Actions	1
Restitutions (Totaling \$5, 221)	3
General Policy Actions	3
Contractor Debarments	4



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 the care of these resources.

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;

Management of Federal 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 251 full-time employees. Employees are under the direction of the Assistant Inspectors General for Audits, Investigations, and Management and Policy and are assigned to the headquarters office in Washington, D.C., and field offices in:

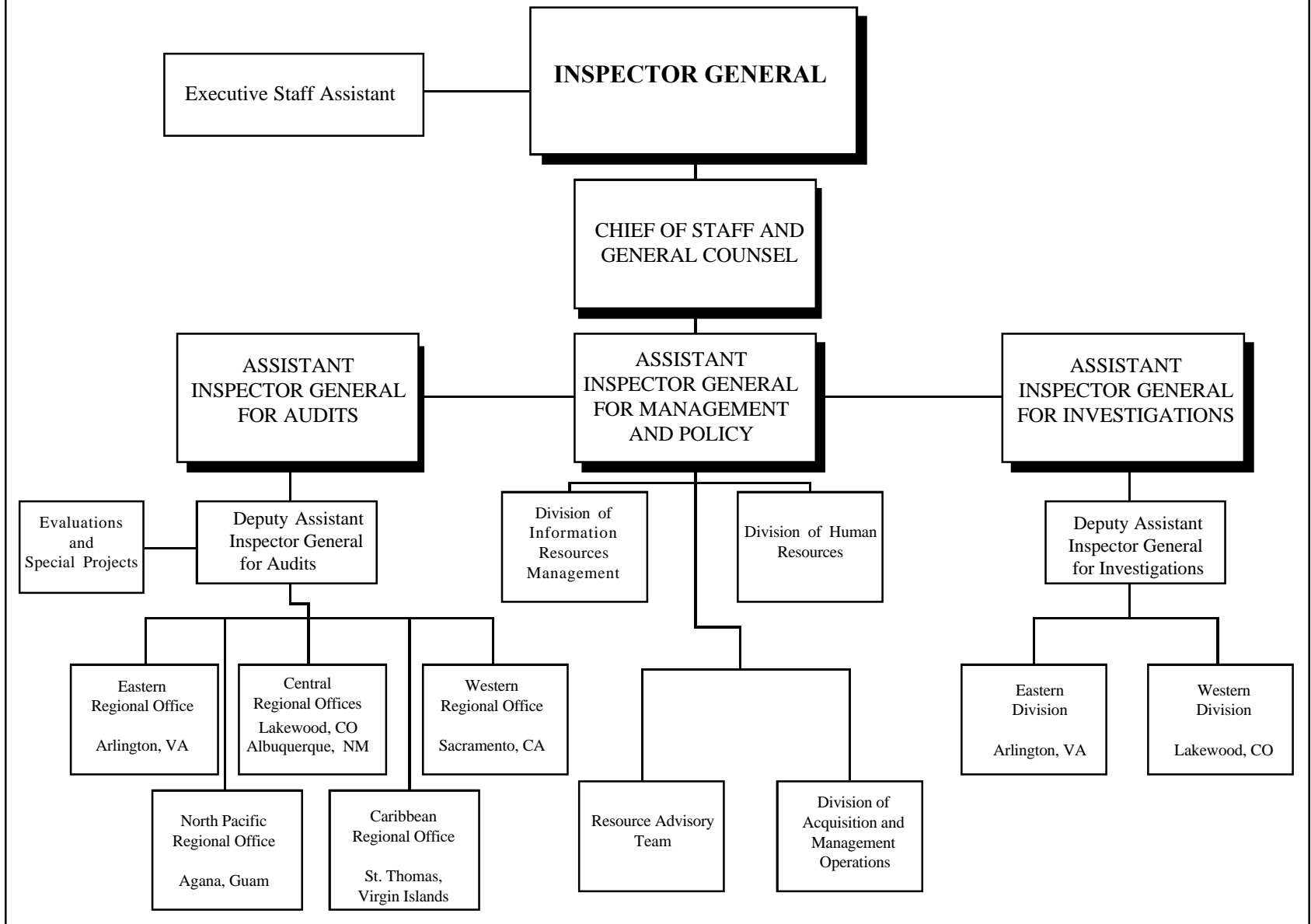
Agana, Guam; Rapid City, South Dakota; Albuquerque, New Mexico; Sacramento, California; Arlington, Virginia; St. Paul, Minnesota; Billings, Montana; St. Thomas, U.S. Virgin Islands; Lakewood, Colorado; Tulsa, Oklahoma; and Phoenix, Arizona.

OIG provides policy direction for and conducts, supervises, and coordinates audits, investigations, and other activities in DOI to promote economy, efficiency, and effectiveness and to prevent and detect fraud, waste, abuse, and mismanagement. The Inspector General is DOI's focal point for independent and objective reviews of the integrity of DOI operations and is the central authority concerned with the quality, coverage, and coordination of the audit and investigative services between DOI and other Federal, state, and local governmental agencies. The Inspector General reports directly to the Secretary of the Interior on these matters and is required to keep the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI programs and operations and the necessity for corrective actions.

In addition to the Inspector General's requirement 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 statutory and administrative audit and investigative responsibilities. 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 semiannual reporting requirements of the Inspector General Act are cross-referenced to applicable portions of this report in Appendix 9.

In the insular areas of Guam, American Samoa, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands, OIG is responsible for "establishing an organization which will maintain a satisfactory level of independent audit oversight" for these insular areas, 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





AUDIT ACTIVITY

Summary of Audit Results

OIG auditors issued or processed 441 audit reports during the 6-month period ended September 30, 1997. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the 179 indirect cost proposals negotiated. Monetary findings in the audit reports and indirect cost proposals totaled \$27.9 million, which was composed of questioned costs, funds to be put to better use, and lost or potential additional revenues, as summarized in Appendix 3. Appendix 4 identifies the non-Federal funds (from audits of insular area governments) included in the monetary impact of audit activities. During this 6-month period, OIG resolved \$107.1 million of monetary findings from prior and current reporting periods. Appendix 5 provides summary information on the resolution of the monetary impact, Appendix 6 provides a listing of audit reports over 6 months old pending management decisions on recommendations and/or monetary impact, and Appendix 7 provides a summary of resolved internal audits over 6 months old pending final action by management (implementation) on recommendations and on monetary impacts.

Inspector General Establishes Evaluations and Special Projects Unit

The Inspector General Act, as amended, requires the Inspector General to establish audit and investigation organizations and authorizes the Inspector General "to make such investigations and reports relating to the administration of the programs and operations of the applicable establishment as are, in the judgement of the Inspector General, necessary or desirable." Consistent with this authority, during this semiannual reporting period, OIG established an Evaluations and Special Projects (ESP) unit within the Office of the Assistant Inspector General for Audits. The ESP unit will assist in meeting OIG mission and strategic objectives by providing proactive independent and objective evaluations of the economy, efficiency, and effectiveness of the programs and operations of DOI. The President's Council on Integrity and Efficiency's "Quality Standards for Inspections" defines an inspection (evaluation) as "a process, other than an audit or an investigation, that is aimed at evaluating, reviewing, studying, and/or analyzing the programs and activities of a Department or Agency for the purpose of providing information to managers for decision making, for making

recommendations for improvements to programs, policies or procedures, and for administrative action.”

The ESP unit will also provide increased capability and flexibility for OIG to provide more timely coverage of unplanned requests for OIG assistance, of which we receive several during any given year. Furthermore, the establishment of the ESP unit is consistent with a number of Office of Inspectors General at cabinet-level departments and agencies that already have such a unit, as well as the National Performance Review’s suggestion that the focus of Inspectors General should be broadened to include evaluating and improving management control systems to prevent fraud, waste, abuse, and mismanagement.



INVESTIGATIVE MATTERS

During the past 6 months, the Office of Investigations has conducted investigations that have resulted in 20 indictments/informations, 23 convictions, and financial recoveries of \$282,247 in criminal judgments/restitutions and \$314,451 in civil judgments.

Update on Proactive Initiatives

In our last Semiannual Report, we reported that OIG was pursuing a series of proactive initiatives in several areas, including the underpayment of coal reclamation fees, Government purchase card fraud, and workers' compensation fraud. During the 6-month period ended September 30, 1997, these initiatives began to show results in terms of successful prosecutions in these areas. (Details are presented in this report.)

We continue to pursue proactive initiatives designed to further our fraud awareness, prevention, detection, and suppression efforts. Examples of these initiatives are as follows:

Environmental Initiative

We have been participating in an Environmental Crimes Working Group formed by the Attorney General's Office of the State of Oklahoma, which has conducted inspections of oil production sites in various counties in Oklahoma. In addition to OIG, other members of this working group include the Federal Bureau of Investigation (FBI), the U.S. Environmental Protection Agency's OIG, the Defense Criminal Investigative Service, U.S. Fish and Wildlife Service (FWS) and Bureau of Land Management (BLM) law enforcement, and cognizant State of Oklahoma agencies. The inspections, organized by FWS, involved the physical inspection of oil sites to identify possible violations of the Migratory Bird Treaty Act and other environmental laws. The inspections identified 291 oil production sites that had problems ranging from improperly maintained sites to sites where actual violations of environmental laws had occurred.

Joint Initiatives With DOI Agencies To Achieve Savings in DOI Programs

An OIG investigation determined that a \$1.95 million economic development loan to a company to assist a Midwestern Indian tribe was fraudulent. The Bureau of Indian Affairs (BIA) had guaranteed 90 percent of the loan amount, or \$1,755,000. As a result of the OIG investigation, BIA learned that the funds had been used to pay unrelated debts of the company and that the loan had been obtained by fraudulent means. Therefore, BIA refused to honor the loan guarantee made to the lender, which resulted in a savings of \$1,755,000 to the BIA Loan Guarantee Program.

created by the Congress and funded in part by DOI. The audit information was referred for investigative review. The resultant OIG investigation determined that the individual had received dual compensation. The matter was referred to the Department of Justice, and, in a resultant civil settlement agreement, the former employee agreed to make restitution of \$10,701.14 to the Government.

Joint Audits-Investigative Initiatives

The Office of Investigations continues to work closely with OIG Audits staff to ensure the financial integrity of DOI programs. An OIG audit survey of a quasi-governmental agency revealed that an official appointed to the organization was also a Federal employee and that the former employee may have received dual compensation for part of calendar year 1994 before resigning from Federal employment. Such dual compensation is prohibited by law. The quasi-governmental agency was



LEGISLATIVE REVIEW

During this reporting period, OIG reviewed several hundred legislative items and, where appropriate, provided comments. OIG performed two 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 261, the Biennial Budgeting and Appropriations Act. The purpose of the proposed Act was to provide for a biennial budget process and a biennial appropriations process. OIG supported passage of the Act, noting that the Act would enable agencies to engage in more effective and efficient financial management and planning. OIG commented that a biennial cycle would avoid the

problems connected with year-end spending, allow for better decision making when funds are tight, and provide more flexibility for an agency to meet special funding needs. Finally, OIG noted that the Act would eliminate some of the uncertainty, such as agency shutdowns, which can occur during the annual appropriations process.

OIG also provided comments on Department of Justice Draft Bill # 9, the Internet Gaming Act. OIG pointed out that the definition of “State” contained in the proposed Bill did not include Federally recognized Indian tribes. Thus, the proposed legislation was silent as to whether Indian tribal gaming needs to be identified as a state or other entity.



SIGNIFICANT AUDITS AND INVESTIGATIONS

Financial Statement Audits

Department of the Interior Consolidated Principal Financial Statement Audits for Fiscal Years 1995 and 1996

We concluded that DOI's consolidated principal financial statements for fiscal years 1995 and 1996 were presented fairly except that BIA did not provide adequate documentation or reliable accounting information to support, for fiscal year 1996, the amounts of \$170 million for other structures and facilities, \$17 million in accounts receivable, \$136 million of revenues, and \$19 million of bad debt expense. Also, for fiscal year 1995, BIA did not provide adequate documentation or reliable accounting information to support amounts for four accounts (\$3.5 billion for property, plant, and equipment; \$12 million in accounts receivable; \$14 million in deferred revenue; and \$175 million in revenues). Furthermore, we found that the internal accounting control structure of DOI's 11 operating entities meets the established internal control objectives except for the controls relating to four accounts (property, plant, and equipment; accounts receivable; revenue; and

bad debt expense) at BIA, two accounts (property, plant, and equipment and construction in progress) at the National Park Service (NPS), and one account (construction in progress) at FWS. In addition, we found weaknesses in the internal controls at the administrative service centers operated by the U.S. Geological Survey (USGS) and the Bureau of Reclamation (BOR) and at BIA's Operations Service Center. Finally, DOI's 11 operating entities have complied in all material respects with applicable laws and regulations except that the title to the completed portions of the Navajo Indian Irrigation Project, which cost \$334 million, had not been transferred to BIA from BOR. This transfer was to have been made pursuant to the agreement made by these bureaus under Public Law 87-483, which authorized the construction of the project. Since our reports on the individual bureaus' financial statements and the administrative service centers include recommendations to correct the reported deficiencies, we did not make any additional recommendations to DOI in our report on the consolidated financial statements.

Bureau Financial Statement Audits

During this semiannual period, OIG issued audit reports on the financial statements of 5 of DOI's 10 bureaus and offices. We expressed a qualified opinion on BIA's financial statements for fiscal year 1996 and unqualified opinions on the fiscal year 1996 financial statements of BOR, FWS, NPS, and USGS. These financial statement audits are required by the Chief Financial Officers Act of 1990.

A qualified opinion was expressed on BIA's financial statements because BIA did not provide adequate documentation or reliable accounting information to support the balances reported in the fiscal year 1996 financial statements for other structures and facilities, accounts receivable, revenue, and bad debt expense and the effect that these accounts had on the net position. We believe that these deficiencies occurred because BIA had not implemented the recommendations related to these areas in our prior report.

Although OIG was able to issue unqualified opinions on the financial statements of BOR, FWS, NPS, and USGS, we reported internal control deficiencies for each bureau and reported an instance of noncompliance with selected provisions of laws and regulations at BOR. Specifically:

- BOR internal controls were not sufficient to provide reasonable assurance that: (1) costs were fully recovered in its working capital fund and (2) amounts reported in its general ledger were supported by subsidiary records. We also found that system integrity weaknesses existed in the general controls of the Federal

Financial System at BOR's Administrative Service Center. Furthermore, BOR had not transferred title to BIA for the Navajo Indian Irrigation Project, as required by provisions of a 1962 law (Public Law 87-483) that authorized the construction of the project. These conditions were considered to be reportable weaknesses in BOR's internal control structure and its compliance with laws and regulations.

- FWS had not fully implemented recommendations to improve internal controls over its accounting for buildings, structures, and construction-in-progress accounts. This condition was considered to be a reportable weakness in the internal control structure that needed to be corrected.

- NPS internal controls were not sufficient to provide reasonable assurance that: (1) the property and equipment subsidiary ledgers will be maintained in agreement with the related general ledger control account; (2) delinquent accounts receivable will be collected in a timely manner; (3) completed projects in the construction-in-progress account will be timely and appropriately transferred to the buildings and the other structures and facilities accounts; and (4) effective and periodic financial information integrity reviews will be made of the financial information contained in the general ledger control accounts and in their related subsidiary ledgers, listings, and reconciliations. In addition, NPS had not established an adequate process to allow it to obtain, in a timely manner, reliable information on the number and the balances of the "special concession accounts" or on

the financial activities in these accounts. These conditions were considered to be reportable weaknesses in NPS's internal control structure that needed to be corrected.

- USGS internal controls were not sufficient to provide reasonable assurance that: (1) the amounts reported in the general ledger accounts Advances From Others (incorporated into the account Deferred Revenue in the financial statements), Accounts Receivable Unbilled, and Accounts Payable were properly supported by subsidiary ledgers; (2) costs related to Federal-state cooperative projects were reported accurately and in accordance with applicable agreements; (3) delinquent accounts receivable were collected in a timely manner; (4) monies were disbursed from the investment plan, a component unit of the working capital fund, in accordance with established policies; and (5) Biological Resources Division property was accounted for and reported correctly. These conditions were considered to be reportable weaknesses in USGS's internal control structure that needed to be corrected. In addition, system integrity weaknesses existed in the general controls of the Federal Financial System at the Reston General Purpose Computer Center and in the accounting for costs of projects conducted under the Federal-State Cooperative Program.

Bureau of Indian Affairs

General Controls Over Automated Information Systems Needed Improvement

BIA's general controls over its automated information systems at the Operations Service Center were not fully effective. Specifically, an effective security program had not been implemented; controls over access, software development and changes, segregation of duties, and system software were inadequate; and a service continuity plan had not been developed and implemented. These deficiencies occurred because BIA had not complied with the criteria in OMB Circular A-130, "Management of Federal Information Systems," and National Institute of Standards and Technology Federal Information Processing Standards publications in that it had not developed a formal, up-to-date, comprehensive system security program or established formal policies, standards, and procedures for computer operations. As a result, the deficient general controls significantly increased the risk of unauthorized access; unauthorized modifications to and disclosure of sensitive data maintained in the Center's mainframe computers; theft or destruction of hardware, software, and sensitive data; and the loss of critical systems and functions in the event of a disaster. In addition, the deficient controls decreased the reliability of the data maintained on the Center's computers. We made 13 recommendations for improving management and internal

controls for BIA's automated information systems at the Center. In its responses to the draft and final reports, BIA agreed with all of the recommendations and stated that physical security, user access, segregation of duties, and system software controls would be implemented as a result of the conversion of the mainframe data processing to USGS's host computer. Based on BIA's response, we considered 1 recommendation resolved and implemented and 12 recommendations resolved but not implemented.

Agricultural Leasing Effectively Managed by the Colorado River Indian Tribes

We concluded that the Colorado River Indian Tribes effectively managed agricultural leasing on their reservation. The Tribes managed the leasing under Public Law 93-638, the Indian Self-Determination and Education Assistance Act. Based on a contract with BIA issued under the Act, the Tribes: (1) identified lands that were suitable for agriculture; (2) ensured that lands available for leasing were known to prospective lessees; (3) initiated actions in a timely manner to ensure that expiring leases were reissued without a loss of revenue to the landowners; (4) ensured that fair annual rentals were realized for the leased lands; (5) required direct rental payments to individual allottee landowners and assignees by the lessees; (6) assessed interest when rents were paid late; (7) took appropriate actions to cancel leases when warranted by the circumstances; and (8) enforced bonding requirements stipulated in the leases. The report did not contain any recommendations.

Operation and Maintenance of Government Furnished Quarters Not Adequate

We found that while the Eastern Navajo Agency complied with requirements for the maintenance and rental of quarters, the Fort Defiance Agency did not. We also found that neither agency complied with the requirements governing the occupancy of Government furnished quarters. Specifically, we found that:

(1) quarters were poorly maintained and were deteriorating; (2) bills of collection for delinquent rents either were not prepared or were not prepared timely; and (3) agreements for the temporary use of housing either were not prepared or were not properly executed by the Fort Defiance Agency. In addition, personnel records to support that occupancy was required for BIA employees were not prepared by either agency, and neither agency performed annual quarters needs assessments to determine the number of quarters necessary for BIA operations. As a result, some quarters had unsafe and unhealthy conditions, such as broken windows and loose or missing floor tiles; rents due of approximately \$41,300 had not been collected; and ineligible employees may have been designated as requiring occupancy. On a positive note, we also found that revenues from the rental of Government furnished quarters were deposited into a special fund and were used for the operation, maintenance, and repair of housing units within the quarters program of the two agency offices. BIA agreed with the report's five recommendations to correct the deficiencies in the report, including collecting the delinquent rents and planning and performing routine maintenance. Based on

BIA's response, we considered three recommendations resolved and implemented and two recommendations resolved but not implemented.

Student Bank Funds Adequately Accounted for by Institute Despite Internal Control Weaknesses

In our audit of the Southwestern Indian Polytechnic Institute, we found that the Institute adequately accounted for funds in its student bank, which processed transactions exceeding \$1.9 million for fiscal years 1995 and 1996. For example, the commercial checking account was properly supported by subsidiary accounts; recorded transactions were supported by proper documents such as deposit receipts, withdrawal slips, and payment vouchers; withdrawal slips and requests for payment were approved by authorized individuals; and interest earned from the Institute's commercial bank account was used for authorized purposes. While bank funds were adequately accounted for, we noted that the Institute had inappropriately transferred unclaimed student deposits and fees of \$12,486 to the Institute's nonprofit foundation. According to the BIA Manual and the United States Code, these funds should have been refunded to the students or credited to BIA's appropriation. Our report contained five recommendations designed to ensure that student deposits and fees were properly handled and that internal controls were enhanced to ensure compliance with BIA's Manual and the Institute's plan of operations. In response to the recommendations, BIA agreed to return the funds to the appropriate accounts and to institute improved controls over fees

collected from students. Based on the response, we considered four recommendations resolved and implemented and one recommendation resolved but not implemented.

Tribal Employees Prosecuted, Terminated for Embezzlement

A joint OIG-FBI investigation revealed that from 1994 to 1996, five employees of a New Mexico Indian tribal organization diverted more than \$200,000 in Federal funds to their personal use. BIA and other Federal agencies funded a nonprofit organization that was set up to provide social and economic assistance to 19 Indian tribes in New Mexico. The monies were diverted through a scheme whereby payroll advances were provided to participants but not documented in the accounting system, thereby allowing participants to avoid repayment. One of the employees admitted to the theft of \$2,560 and is paying restitution through an agreement with the Department of Justice. The remaining employees were charged criminally in March 1997 with conspiracy and embezzlement by a Federal grand jury in Albuquerque, New Mexico, and subsequently pled guilty. In September 1997, one of these four individuals, a staff accountant, was sentenced to 4 months of imprisonment and 3 years of supervised probation and was ordered to pay restitution of \$33,800. Sentencing of the remaining three individuals is pending. All five of these employees were terminated from their positions at the nonprofit organization.

Tribal Officials Convicted of Embezzling Tribal Funds

A joint OIG-FBI investigation into allegations of theft of tribal monies by elected officials of a California Indian tribe resulted in the indictment of two individuals and their subsequent conviction in a trial in U.S. District Court in September 1997 on charges of embezzlement. The two individuals, who had served as tribal chairman and as vice-chairman, used their positions to divert more than \$39,000 of tribal monies to their own use. Sentencing is pending.

Two Indicted in \$203,000 Embezzlement

On June 11, 1997, a Federal grand jury for the Central District of California returned an indictment charging a former tribal chairperson and a former secretary-treasurer with 29 counts of embezzlement from an Indian tribal organization. The subjects allegedly conspired to divert \$203,000 in tribal funds to their personal use. A trial is pending. This was a joint OIG-FBI investigation.

Employee Removed for Waste and Abuse of Funds

The superintendent of a BIA agency in the Southwest was removed from Federal employment following an OIG investigation that revealed waste and abuse in the employee's use of approximately \$44,000 in BIA funds to make improvements to his government-owned quarters. The misused monies constituted the agency's

total funding for improvements to all of its government-owned housing for the year. The investigation also revealed that the employee made numerous personal calls using a Government cellular telephone service.

Government Employee Pleads Guilty to Payroll Fraud

A BIA employee in New Mexico falsified her own time and attendance records during a 4-year period to obtain more than \$36,000 in overtime compensation for hours that she did not work. The employee resigned during the investigation. In May 1997, a Federal grand jury in Albuquerque, New Mexico, charged the former employee with filing false claims and mail fraud. In September 1997, the former employee pled guilty to filing false claims. Sentencing is pending.

Eighteen Individuals Convicted in Bingo Scheme

A 2-year investigation of a bingo enterprise run by a Montana Indian tribe has thus far resulted in convictions and guilty pleas by 18 individuals charged with embezzlement and theft. Most of the individuals involved were current or former tribal employees of the bingo operation, including the president of the bingo operation's management firm. The individuals defrauded the tribe through various schemes to embezzle and steal monies from the tribal business, including manipulating gambling machines to produce counterfeit winning tickets, making false pay-outs, and stealing cash. Sentences of the 18 individuals have resulted in orders for

\$124,615 in restitution, 34 months of incarceration, 696 months of probation, 1,520 hours of community service, \$780 in fines, and \$1,200 in special assessments.

Tribal Official Sentenced for Theft of Funds

The chairman and the treasurer of a committee formed by a Montana Indian tribe to promote ceremonial events converted more than \$50,000 of tribal funds to their personal use. The individuals were indicted by a Federal grand jury in Billings, Montana, in 1996. They subsequently entered guilty pleas to charges of theft from an Indian tribal organization. As previously reported, in February 1997, the committee's treasurer was sentenced to 6 months of electronically monitored home detention and 60 months of supervised probation and was ordered to pay restitution of \$23,048.54 and a \$100 special assessment. In May 1997, the committee chairman was sentenced to 5 years of supervised probation and 3 months of electronically monitored home confinement and was ordered to pay restitution of \$27,488.

Tribal Chairman and Gambling Consultant Guilty of Bribery

An OIG investigation disclosed that the tribal chairman of a Midwestern Indian tribe accepted \$127,000 in bribes from a gambling consultant to facilitate the placement and operation of illegal video gambling devices in the tribe's casino facilities. The tribal chairman also did not report the income to the Internal Revenue Service. On June 27, 1997, the tribal chairman was found guilty of one count of

accepting a bribe as the agent of an Indian tribal government and three counts of willfully making and subscribing false individual U.S. income tax returns. The gambling consultant was found guilty of one count of conspiring to bribe an agent of an Indian tribal government and one count of bribing an agent of an Indian tribal government. Sentencing is pending.

Bureau of Land Management

Wild Horse and Burro Population Management Needs Improvement

BLM had not achieved appropriate management levels of wild horse and burro populations on public lands. The appropriate levels are needed to maintain a thriving natural ecological balance of animals on public lands. From fiscal year 1986, when BLM first established appropriate management levels, through fiscal year 1996, the number of wild horses and burros on public lands exceeded the appropriate management levels by about 58 percent. Further, BLM's Strategic Plan for the management of the wild horses and burros, which was established in fiscal year 1992, had not resulted in BLM's reaching appropriate management levels. BLM's inability to achieve appropriate management levels occurred because BLM: (1) was unable to place sufficient numbers of animals with private organizations and individuals through its Adopt-A-Horse Program; (2) was prevented from disposing of excess healthy animals by legislative restrictions included in its appropriation acts; and (3) had not aggressively pursued other options for

controlling herd sizes, such as the use of birthrate controls. As a result, approximately 15,226 more horses and burros were on public lands than BLM determined the lands could sustain at the end of fiscal year 1996. We made two recommendations to address the deficiencies. Based on BLM's response to our draft report, we considered one recommendation resolved but not implemented and requested additional information on the remaining recommendation.

Recreation Management Needs To Be More Effective

BLM did not make effective use of its authority to designate special areas and to collect special recreation permit fees at those areas. In addition, BLM did not collect recreation use permit fees at all sites eligible for fee collection or establish adequate controls over fee collection activities. BLM did not maximize its revenue-producing capability because it did not sufficiently emphasize the benefits of using special area designations or ensure that its state offices charged recreation fees where appropriate. As a result of these deficiencies, we estimated, based on fiscal year 1995 visitation data and historical BLM revenue averages for recreation use permit fees, that additional revenues of about \$15 million could have been collected for fiscal year 1996 and used for resource protection. We made four recommendations to address the deficiencies. Based on BLM's response to our draft report, we considered all of the recommendations resolved but not implemented.

Mineral Patents Processes Need Improvement

We identified deficiencies in the mineral validity examination process which we believe BLM needs to correct to ensure that mineral patents are not granted improperly. We also noted that BLM was not recovering the costs of conducting mineral validity examinations, which BLM estimated to average about \$80,000 per application. In a related matter, we found that BLM had not completed its initial reviews of patent applications within the 10-month time frame established in its Manual. The deficiencies in BLM's mineral validity examination process occurred primarily because of weaknesses in BLM's mineral report quality control process. We made seven recommendations to address the weaknesses identified. Based on BLM's response to our draft report, we considered three recommendations resolved but not implemented and requested BLM to reconsider its responses to three recommendations and to provide additional information on one recommendation.

Employee Resigns After Embezzlement Investigation

An OIG investigation of monies missing from the imprest fund of a BLM district office in Oregon resulted in a BLM employee's admission to the theft of \$3,479.46 from the fund. The employee, a cashier for the fund, later resigned from BLM after receiving a notice of proposed removal. The employee has made restitution to BLM and will perform 40 hours of

community service and obtain counseling under a supervision agreement with the Department of Justice.

Bureau of Reclamation

Better Monitoring of Grants for Water Reuse Projects Needed

BOR did not adequately monitor the costs claimed by grantees for four construction projects under 10 grant agreements valued at \$544 million, including Federal funds estimated at \$135 million. BOR procedures require that BOR technical and accounting personnel audit or review grant agreements annually to ensure compliance with the terms of the agreement. BOR officials stated that the required reviews were not performed because: (1) Mid-Pacific Regional program officials were not aware of the procedures and (2) Lower Colorado Regional officials believed that the procedures were optional and that the Region was precluded from performing the annual reviews because grantees were subject to annual audits under the Single Audit Act. Lower Colorado Regional officials also stated that they did not have sufficient staff to perform the reviews. Furthermore, BOR officials in both regions stated that they believed that relying on the single audit process and on reviews of summary billings submitted by the grantees was sufficient to adequately monitor the costs claimed under the grant agreements. Despite BOR's statement, we found that BOR did not follow up on conditions identified in the single audit reports and information in the summary billings was not sufficient to allow adequate monitoring. As

a result, BOR did not have assurance that Federal funds of \$25 million paid to the grantees were for construction costs that were allowable under the terms of the grant agreements. We made two recommendations to correct these conditions. In response to these recommendations, BOR agreed to begin conducting annual reviews of grantees to ensure compliance with grant requirements and agreed to follow up on findings in single audit reports. Based on BOR's response to our draft report, we considered both recommendations resolved but not implemented.

Costs of \$691,702 Questioned on BOR Construction Contract

During 1995, BOR awarded a contract for construction of a fish passage and protective facilities on the Lemhi River as a part of the Columbia and Snake River Salmon Recovery Project. After modifications, the contract totaled \$1,005,292. The contractor submitted a request for reimbursement of additional costs of \$691,702, citing site easement conflicts and inaccurate contract documents that resulted in a defective design for PVC pipe and additional erosion control planting. Based on our audit of these costs, we questioned the allowability of the entire \$691,702 because the contractor did not separately account for claimed costs, as required by the contract. Of these costs, we also questioned costs of \$472,546 because of differences between actual and estimated costs or rates and duplicate charges and costs of \$125,706 that were not supported by the contractor's accounting records. The contracting officer's response to the report

was not due until after the end of this semiannual reporting period.

Insular Areas

GUAM

Personnel and Payroll Practices Not Corrected

A followup review of the recommendations contained in a February 1991 report entitled “Personnel and Payroll Practices, Legislative Branch and Other Elected Officials, Government of Guam” (No. 91-I-372) found that only 1 of the report’s 10 recommendations was implemented. Specifically, we found that the following conditions still existed:

(1) elected officials were permitted to accrue annual leave, even though elected officials were not required to take leave when they took off from work; (2) contrary to the Guam Code, legislative employees were permitted to accrue annual leave at the maximum rate of 8 hours per pay period regardless of their length of service; (3) senators and legislative employees continued to receive lump-sum payments for their unused annual leave balance at the end of each legislative term, even if the senator was reelected or the employee continued to work for the Guam Government; (4) the Guam Code permitted elected officials to collect retirement annuities while still employed by the Guam Government; (5) contrary to Guam law, elected officials of the executive branch accrued sick leave, which we found had enabled some elected officials to receive increased retirement pay; and (6) elected officials continued to exempt

themselves from Guam contracting regulations and issued personal services contracts that had vague terms and requirements.

As a result of these conditions, the Government of Guam incurred additional unnecessary personnel costs of about \$3.6 million (including \$2.1 million for lump-sum annual leave payments) from January 1, 1993, through September 30, 1995. The Government also did not ensure that full value was received from the \$4.6 million of personal services contracts awarded during that time. We made five new recommendations to correct the conditions noted. The Guam Legislature advised us in comments to our draft followup report that it had implemented two of the recommendations by legislation: (1) to discontinue annual leave accrual by elected officials and (2) to establish requirements for personal services contracts. We considered two of the three remaining recommendations resolved but not implemented. We revised the remaining recommendation in the final report based on the Legislature’s comments and requested a response to this revised recommendation.

Unnecessary Personnel Costs Cited

We concluded that the Bus Operations Division of the Government of Guam’s Department of Public Works used its buses effectively in providing transportation to the students of Guam. However, we found that the Division: (1) did not adequately control overtime and other personnel costs; (2) expended bus charter revenues without an appropriation from the Guam Legislature; (3) did not

adequately control bus charter fee billings and collections; and (4) did not establish school bus charter rates sufficient to recover the costs of providing bus charter services. These conditions occurred because the Division had not established alternative work schedules to reduce overtime and personnel costs. In addition, the Division was not aware that an appropriation was needed before bus charter revenues could be spent and had not developed written procedures for controlling bus charter fee billings and collections and for establishing bus charter rates.

As a result of these deficiencies, the Division incurred unnecessary overtime costs of about \$2.8 million between fiscal years 1994 and 1996 and incurred other unnecessary personnel costs of \$132,368 during two pay periods we reviewed for fiscal year 1996. In addition, the Division: (1) improperly spent bus charter revenues of \$187,519; (2) had little assurance that all bus charter fees were eventually billed and collected; and (3) had bus charter costs that exceeded collections by at least \$490,000.

We recommended that the Governor of Guam require the Director, Department of Public Works, to: (1) perform an operational study of the Bus Operations Division to identify methods, such as the use of split shifts and part-time bus drivers, to minimize overtime and personnel costs; (2) cease the practice of spending bus charter revenues without an appropriation; (3) develop and implement written procedures to ensure that adequate controls are established over bus charter billings and collections; (4) develop and implement written procedures to require the Division to perform annual analyses of all

school bus operational costs to serve as a basis for establishing new bus charter rates; and (5) use the newly established bus charter rates when billing customers for bus charter services.

During the audit, we noted that the Governor of Guam's "Vision 2001" statement addressed the issue of public transportation systems on Guam. In that regard, the Director of Policy, Development and Operations and the Director of the Guam Mass Transit Authority told us that the administration was considering a strategy which would consolidate Guam's six public transportation systems. Because of the deficiencies we identified during the audit, we believe that this strategy will provide for a more efficient public transportation system on Guam. Accordingly, we stated in the report that the Governor should consider studying operational alternatives for school bus operations, such as merging these operations with those of the Guam Mass Transit Authority.

The Governor of Guam did not provide a response to our draft report. Therefore, all of the report's six recommendations were considered unresolved.

Minerals Management Service

Improvements Needed for Royalty Management Program's Automated Information Systems

Our audit of the Minerals Management Service (MMS) Royalty Management Program's automated information systems showed that the systems were not operating efficiently but that these inefficiencies had not adversely affected the Program's ability to perform its mission. Specific inefficiencies were that the Program did not ensure that application software for its automated systems was adequately tested or that supporting documentation was complete and current. To overcome these inefficiencies, Program personnel developed supplemental systems on personal computers, or manual workarounds, to assist in meeting the Program's royalty management responsibilities. The systems were not operating efficiently because current database structures were antiquated and difficult to modify and enhance. As a result, the Program unnecessarily incurred, at a minimum, contractor costs of \$2 million annually for operating and maintaining these automated systems that did not efficiently meet users' needs, and the Program expended about \$1.2 million annually to detect and correct data errors and problems in processing data to ensure the accurate collection and distribution of rents, bonuses, and royalties. We made seven recommendations to address these deficiencies. Based on MMS's response to the final report, we considered one recommendation resolved and implemented

and six recommendations, including those to redesign the automated systems and to improve application software testing and documentation procedures, resolved but not implemented.

Multi-Office

Automated Law Enforcement Systems Capable of Meeting Applicable Reporting Requirements

In three separate audits of the automated law enforcement systems of NPS, FWS, and BIA, we determined that the systems, once completed, will be capable of reporting crime statistics in 22 offense categories to the FBI's automated system. This reporting is required by the Uniform Federal Crime Reporting Act of 1988 (Public Law 100-690). We also determined, however, that controls within each of the bureaus' systems needed to be improved to ensure that crime statistics are reported accurately and that overall systems operations are effective. For example, NPS needed to develop written policies that describe data input or modification procedures, data backup or archival requirements, hardware and software security, system processes, and specific data submission procedures; FWS needed to include additional data elements to meet all reporting requirements of the FBI system and to meet management information items required by DOI for law enforcement case files; and BIA needed to activate the security features of the system software and develop and implement system rules for security, recovery, and operations. The three audit reports contained a total of 18 recommendations to address the needed improvements. Based on the responses

to the draft reports, we considered 3 recommendations resolved and implemented, 5 recommendations resolved but not implemented, and 10 recommendations unresolved.

Further Improvements in Travel by Principal Officials Needed

A followup audit of five recommendations contained in the February 1993 audit report entitled "Travel Activity of Principal Officials" determined that three recommendations had been fully implemented and two recommendations had been partially implemented. As part of the followup audit, we reviewed 518 vouchers, totaling \$477,244, for travel that occurred during the period of October 1, 1994, and April 30, 1996, and found that travelers: (1) claimed the cost of air transportation for personal travel which was paid for by the Government (\$1,400) and used contract airfare rates or Government contract credit cards to pay for personal travel; (2) received per diem and/or reimbursement for rental cars while they were on personal leave or on personal time (\$956); (3) received payment for costs that they did not incur (\$1,151); (4) claimed, without approval or justification, actual costs for lodging and meals that exceeded per diem rates (\$4,344); (5) did not receive approval for non-Federal funding of travel costs (\$3,958); and (6) were not fully reimbursed for allowable travel costs (\$1,201). As a result of these findings, we made four new recommendations, which focused on the need for DOI to recover reimbursement for unallowable travel costs, to provide training on the Federal Travel Regulation to principal officials, and to periodically review the officials' travel vouchers to ensure

compliance with the Federal Regulation. DOI managers agreed to implement these recommendations.

Implementation of the Value Engineering Program Needs Improvement

DOI did not fully implement new requirements imposed by the May 1993 revision to OMB Circular A-131, "Value Engineering Program." Specifically, DOI did not perform value engineering studies of all potential construction projects and the nonconstruction areas set forth in the Circular. In addition, DOI's method of funding its program did not appear to encourage bureaus and offices to perform value engineering studies. The program was not fully implemented because DOI had not enforced requirements that annual value engineering plans should be prepared and implemented; that files should be maintained on all projects, programs, systems, and products which meet the criteria for the use of value engineering; and that nonconstruction areas should be included in DOI's value engineering program. In addition, DOI had not adequately staffed or funded the program. Although it was not possible for us to estimate the full impact on DOI, we believe that if the program had been fully implemented in all potential areas, DOI could have realized millions of dollars more in cost savings and other benefits for fiscal year 1995. We made four recommendations to address these deficiencies. Since comments to the report were not received, all of the report's recommendations were considered unresolved.

National Biological Service

Former Employee Sentenced in Drug-Related Case

As the result of an OIG investigation, a secretary with the National Biological Service (NBS) resigned from her position after receiving written notice from NBS of a decision to terminate her employment for scheming to defraud a departmental imprest fund. The investigation revealed that the former employee submitted \$3,122.10 in false claims for reimbursement to the imprest fund and used the money to purchase drugs. On May 23, 1997, the employee was sentenced to 3 years of probation and was ordered to pay restitution of \$3,122.10 and to participate in a drug-testing program.

National Park Service

Greater Oversight Needed Over Reservation System Contractor

NPS did not ensure that reservation system revenues collected on its behalf by a reservation system contractor were remitted to the U.S. Treasury promptly and that the Government's interests were protected against nonpayment of these revenues. These conditions existed because NPS had not adequately monitored the activities of the contractor to ensure that reservation revenues were remitted in a timely manner and had not enforced the contractual requirement that the contractor should maintain a performance bond. As a

result, the contractor retained reservation system revenues that totaled about \$609,000 for up to 120 days before remitting the revenues to the U.S. Treasury. The contractor also did not maintain a performance bond that would protect the Government's interests in case of default. The report contained four recommendations. NPS concurred with the recommendations and agreed to recover unpaid revenues, improve controls over the timely remittance of revenues, and enforce contract provisions to protect the Government's interests in the event of nonpayment. Based on NPS's response, we considered all of the recommendations resolved and implemented. NPS advised that it had recovered the \$609,000 in reservation revenues outstanding at the time of our audit. However, after issuance of the final report, NPS informed us that it continued to experience delays in the receipt of contractor remittances of reservations system revenue and that it had been unable to get the contractor to obtain a performance bond. This matter has been referred to our Office of Investigations.

Media Program Could Benefit From Cost-Saving Measures

NPS could improve the efficiency and effectiveness of its Servicewide Media Program by strengthening administrative controls and implementing cost-saving measures at the Harpers Ferry Center. Specifically, the Center, which provides for the maintenance, repair, and replacement of audiovisual equipment and for the procurement of media products and services, needs to maintain accurate inventory records on audiovisual equipment, transfer custodial responsibility for audiovisual equipment to the parks, cancel its warehouse lease because

the space is not needed, use competitive procurement procedures as appropriate when placing orders under indefinite-quantity contracts, and obtain better information on the distribution and inventories of park brochures before publishing additional copies. We estimated that NPS could save about \$204,000 annually by transferring responsibility for audiovisual equipment to the parks and by canceling the warehouse lease. Also, the Center could reduce costs by soliciting competitive offers for items purchased under indefinite-quantity contracts and by producing park brochures based on replenishment requirements. The report contained seven recommendations to strengthen administrative controls over Center operations and to reduce Center operating costs. All of the recommendations were considered unresolved because we did not receive an official response from the Director to the draft report.

Costs of \$183,892 Questioned on Renovation Contract

In 1994, NPS issued a 3-year, \$11.1 million contract for the renovation of utilities at a historic location. The primary contractor issued a subcontract in the amount of \$775,697 for electrical work. In our audit of costs of \$768,268 billed by the subcontractor, we questioned \$183,892, which consisted of costs of \$169,005 for charges that were in excess of actual costs incurred and \$14,887 for charges that were not supported by the subcontractor's accounting records. In responding to our report, NPS agreed with our finding and stated that it will offset the full amount of the questioned costs of \$183,892 from the

contractor's future billings. Therefore, we considered the questioned costs resolved but not implemented.

Former Employee Convicted of Workmen s Compensation Fraud

An OIG investigation revealed that a former NPS employee received disability payments totaling \$73,000 from the Office of Workers' Compensation Programs (OWCP), which is administered by the Department of Labor (DOL), following a back injury that she claimed was work related but that was, in fact, sustained during a fall in 1992 while she was shoveling snow. While receiving OWCP payments, the former employee owned and operated a small business. During the period of disability, she submitted several forms to OWCP that reflected no active employment or work in any capacity since the date of the alleged injury. Following the investigation, a Federal grand jury in Montana charged the employee in a March 1997 indictment with fraud in connection with the application for OWCP benefits. In July 1997, the employee was convicted in a trial in U.S. District Court, Great Falls, Montana, of making a false statement to the Government to obtain the compensation. In September 1997, the employee was sentenced in Federal court in Great Falls to 6 months of incarceration and 36 months of supervised probation and was ordered to pay \$24,104 in restitution and a \$100 special assessment.

Office of the Secretary

Financial Management Activities of the National Indian Gaming Commission Need Improvement

The National Indian Gaming Commission did not ensure that its revenues and expenditures were properly accounted for and reported in accordance with applicable laws and regulations. Specifically, the Commission did not develop and implement adequate internal controls for collecting fees, accounting for revenues and expenditures, billing for services, complying with travel regulations, maintaining time and attendance reports, and segregating duties. As a result, the Commission could not be assured that all of the Class II gaming operations reported and paid the appropriate fees. Also, the general ledger overstated assets of the Commission by approximately \$5.5 million, understated liabilities by approximately \$4.8 million, and included \$650,000 collected in civil

finances that were not returned to the U.S. Treasury. We made nine recommendations to the Commission to improve the internal controls over its fee assessment program; develop a plan to reduce expenditures and/or increase revenues; segregate duties in the areas of collections, procurement, and timekeeping; and establish policies and procedures for travel and time and attendance. Based on the Commission's response to our draft report, we considered five recommendations resolved and implemented and four recommendations resolved but not implemented.

Employee Sentenced for Theft of Government Property

An OIG investigation determined that a voucher examiner/principal cashier embezzled \$12,532 from the Office of the Secretary imprest fund. The employee admitted embezzling the money to pay personal debts. The employee resigned and subsequently pled guilty to two misdemeanor counts of theft of Government property. On June 25, 1997, the employee was sentenced to 5 years of probation on each of the two misdemeanor counts (both sentences to run concurrently). The court also ordered the former employee to serve 4 months in an electronic monitoring program and to make full restitution of the \$12,532 to the Office of the Secretary.

Office of the Special Trustee for American Indians

Judgment Award Funds Distributed Inappropriately

In two of three audits of judgment award funds, we found that BIA distributed, to Indian tribes, judgment award principal and reserved investment interest and income of \$9.8 million in violation of the public laws which specified how the awards should be used. The inappropriate distributions occurred because personnel responsible for reviewing and approving disbursements did not sufficiently analyze the use and distribution plans and did not ensure that disbursements were made in accordance with the plans. In addition, BIA's trust fund

management system did not have sufficient automated controls to prevent disbursement from accounts that should have been restricted. The audit reports contained five recommendations for the Special Trustee for American Indians to ensure that: (1) the improper distributions were corrected in accordance with the Secretary's final recommendations for resolving disputed trust fund balances; (2) appropriate controls over judgment fund distribution were instituted; and (3) budget amendments for significant changes were submitted to the Secretary for approval. The responses to the recommendations in our reports from the Office of the Special Trustee for American Indians indicated concurrence with three recommendations. Based on the responses, we requested additional information for three recommendations and requested that the Office reconsider its responses to the remaining two recommendations, which were unresolved.

The results of the three audits of judgment funds awarded to the Papago Tribe (currently known as the Tohono O'Odham Nation), the Navajo Nation, and the Turtle Mountain Band of Chippewa Indians are summarized as follows:

- We concluded that the Tohono O'Odham Nation appeared to use the judgment funds in accordance with the uses authorized by Public Law 97-408. However, BIA inappropriately distributed to the Tohono O'Odham Nation about \$5.8 million in judgment award principal (\$1 million) and interest and investment income (\$4.8 million). As a result of the improper

distributions, we estimated that the Nation lost about \$1.2 million in interest and investment income.

- The audit found that the Navajo Nation used the funds from three judgment awards for the purposes specified in the respective approved use and distribution plans. However, we also found that BIA improperly distributed judgment funds of \$4 million. Specifically, BIA improperly distributed to the Nation \$1.9 million in 1987, which resulted in a \$1.9 million overdraft to the Navajo Scholarship Trust Fund account. Subsequently, BIA improperly distributed the \$4 million of principal: \$1.9 million to reimburse the overdrafted cash balance and \$2.1 million for the interest component of the account for local projects. However, the use and distribution plan specified that the principal funds were to be held in trust and invested and that only the interest income on the invested funds was to be disbursed for specified uses. As a result of the improper distribution, the Office of Trust Funds Management estimated that interest income of about \$2.5 million was not earned.

- During our audit of the Turtle Mountain Band of Chippewa Indians, we found that BIA held in trust at least 20 percent of the award funds, that it distributed judgment funds of \$5.4 million to the Band in accordance with Public Law 97-403, and that the accounting records of the Band indicated that judgment funds were spent for administration or social and economic programs. However, we noted that the Band spent \$1.7 million for activities which were not included in the BIA-approved budget or which were in excess of BIA-approved amounts and that future interest income from

judgment funds was assigned by the Band as collateral on two loans totaling \$1.5 million.

Office of Surface Mining Reclamation and Enforcement

Reclamation Fee Collection Process Could Be Expedited

Overall, the Office of Surface Mining Reclamation and Enforcement (OSM) conducted its Fee Compliance Program in an efficient and effective manner and in compliance with authorizing legislation and regulations. Specifically, OSM had established adequate controls and procedures to ensure that reclamation fees were billed, recorded, and accounted for properly and that audits of coal mine operators were adequately planned and conducted. However, we found that OSM had an opportunity to process fee collections in a more cost-effective and timely manner by enabling and requiring certain coal mine operators to electronically transmit their quarterly Coal Reclamation Fee Reports. OSM agreed with the report's recommendation and said that it planned to determine how to implement the electronic data transfer while meeting Surface Mining Control and Reclamation Act requirements for a notary public to certify fee reports. Based on OSM's response, we considered the recommendation resolved but not implemented.

Mining Company Official Sentenced in Reclamation Fee Fraud

The president of a Pennsylvania mining company pled guilty to charges of conspiring with another official in the same mining company to fraudulently underreport and underpay mine reclamation fees to OSM. The OIG investigation determined that the company president prepared and submitted false OSM forms that understated the amount of coal sold and the mine reclamation fees due by \$97,293. On September 19, 1997, the company president was sentenced to 3 years of probation.

U.S. Fish and Wildlife Service

Strengthened Oversight Needed in Administering North American Wetlands Conservation Act Grants

Improvements are needed in the administration of FWS grants awarded under provisions of the North American Wetlands Conservation Act. We found that the FWS Waterfowl and Wetlands Office, which has responsibility for grants administration, did not adequately review or obtain sufficient information to verify the propriety of costs that were charged to the grants. Specifically, FWS did not extend the performance period prior to grant expiration to cover additional work performed (12 grants), credited partners with land that was bought or easements that were obtained outside the grant performance period (7 grants), and did not ensure that work was performed in accordance with the project agreements (5 grants). We also found that

provisions of the Act were unclear with respect to the amount and source of required matching funds. In a review of 29 wetlands conservation grants, we identified 12 grants in which costs of \$1 million may have been improperly reimbursed or credited to partners as their contribution to project costs as a result of inadequate administrative oversight. The report contained six recommendations. FWS concurred with the recommendations and agreed to strengthen controls over grant administration and to request an opinion from the Solicitor to clarify the funding provisions of the Act. Based on FWS's response to the draft report and subsequent correspondence, we considered three recommendations resolved and implemented, two recommendations resolved but not implemented, and one recommendation unresolved.

Improvements Needed in Wildlife Habitat Restoration Program

Overall, FWS was generally accomplishing its objectives of restoring and enhancing habitat sites under its Partners for Wildlife Habitat Restoration Program; however, improvements were needed in some areas. In a review of 101 Program project files, we found that some cooperative agreements lacked specific and/or standard provisions on the scope of the restoration work and/or the responsibilities of the Federal and non-Federal Program participants. We also found that guidance on cost-sharing arrangements was insufficient, documentation supporting project expenses was not adequate, and Program costs and accomplishments were not tracked and reported accurately and efficiently. As a

result, FWS did not have sufficient controls to effectively administer Program activities. The report contained five recommendations. FWS concurred with the recommendations and agreed to improve controls over Program operations and activities. Based on FWS's response to the draft report, we considered the five recommendations resolved but not implemented.

Claimed Costs of \$1,692,644 Questioned on Construction Contract

FWS entered into a contract in the amount of \$3,176,024 with a contractor for construction of the Wichita Environmental Education Center, in Wichita, Kansas. The contractor requested reimbursement of an additional \$1,704,215, citing increased costs that occurred because FWS's drawings and specifications were "inaccurate" and "confusing" and because untimely decisions by FWS slowed the construction process. We audited the contractor's request for equitable adjustment and questioned \$1,692,644, consisting of costs of \$1,340,411, which were unallowable under the Federal Acquisition Regulation or which were paid previously under the contract, and costs of \$352,233, which were not supported by the contractor's accounting records. In its response to our report, FWS agreed to deny \$1,692,104 of the contractor's costs that we questioned. Therefore, we considered the questioned costs resolved but not implemented.

Former Employee Sentenced for Theft From Imprest Fund

A former FWS budget clerk and imprest fund cashier, who had left her FWS position for employment with DOL, pled guilty to one count of felony embezzlement and theft of \$23,113. The OIG investigation disclosed that while employed with the FWS, the employee embezzled \$4,000 from the FWS imprest fund using duplicated and falsified vouchers. The employee also used her Government purchase card to make unauthorized purchases of personal items totaling \$19,113. Some of the personal items purchased included a \$1,000 riding lawnmower, a \$1,000 10' x 16' outdoor shed to house the riding lawnmower, and a \$1,500 large-screen television set. The employee also devised a scheme using her Government purchase card to purchase gift certificates at local department stores and to convert them to cash. On June 4, 1997, the former employee was sentenced to 5 years of probation and was ordered to pay \$23,113 in restitution to FWS. As a result of the OIG investigation, the employee also resigned from DOL.

U.S. Geological Survey

Contractor Convicted and Debarred for False Certifications

A joint investigation by OIGs of DOI and DOL determined that the president of a Colorado environmental engineering and consulting company issued false training certifications to numerous employees of private companies and USGS. Additionally, the corporate official misrepresented to USGS the extent of his academic qualifications to provide training. The training certifications are regulated by DOL's Mine Safety and Health Administration. The purpose of the training is to ensure that underground miners are current in safety and health topics designed to prepare them for the hazards inherent in mining. The false training certifications placed the victims in potential danger by falsely certifying that they could enter and work at mine sites when they had not received the proper designated training. As a result of the investigation, the company official was charged with making false certifications, a criminal violation of Federal law. After fleeing to avoid prosecution, the official pled guilty in U.S. District Court in Wyoming to making a false certification and was sentenced to 21 months of imprisonment and 2 years of probation. Additionally, in July 1997, the officer and the corporation were debarred from participating in all Federal procurement and nonprocurement programs for 15 years. The debarment cited the fact that the submission of false certifications demonstrated a deliberate disregard for the lives and safety of those who depended on the training.

APPENDIX 1				
SUMMARY OF AUDIT ACTIVITIES FROM APRIL 1, 1997, THROUGH SEPTEMBER 30, 1997				
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)	TOTAL
	Internal and Contract Audits	Contract and Grant Audits	Single Audits	
REPORTS ISSUED TO:				
Department/ Office of the Secretary	4	0	9	13
Fish and Wildlife and Parks	11	3	99	113
Indian Affairs	10	2	202	214
Insular Areas	3	0	14	17
Land and Minerals Management	5	5	36	46
Water and Science	7	8	23	38
Subtotal	40	18	383	441
INDIRECT COST PROPOSALS NEGOTIATED FOR:				
Indian Tribes and Organizations	126	0	0	126
Insular Areas	7	0	0	7
State Agencies	46	0	0	46
Subtotal	179	0	0	179
TOTAL	219	18	383	620

APPENDIX 2

AUDIT REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 1997

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended September 30, 1997. 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

97-I-771 GENERAL CONTROLS OVER AUTOMATED INFORMATION SYSTEMS, OPERATIONS SERVICE CENTER, BUREAU OF INDIAN AFFAIRS (4/30/97)

97-I-834 BUREAU OF INDIAN AFFAIRS CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (5/9/97)

97-I-1100 MANAGEMENT OF AGRICULTURAL LEASES BY THE COLORADO RIVER INDIAN TRIBES UNDER SELF-DETERMINATION CONTRACT NO. 1450CTH51T60325 (8/22/97)

97-I-1166 OPERATION AND MAINTENANCE OF GOVERNMENT FURNISHED QUARTERS, EASTERN NAVAJO AND FORT DEFIANCE AREA OFFICES, BUREAU OF INDIAN AFFAIRS (9/15/97) *\$41,300

97-E-1199 REVIEW OF THE SINGLE AUDIT OF THE OGLALA SIOUX TRIBAL PUBLIC SAFETY COMMISSION FOR FISCAL YEAR ENDED SEPTEMBER 30, 1995 (9/30/97)

97-I-1301 STUDENT BANK AT SOUTHWESTERN INDIAN POLYTECHNIC INSTITUTE (9/30/97)

BUREAU OF LAND MANAGEMENT

97-I-1104 MANAGEMENT OF HERD LEVELS, WILD HORSE AND BURRO PROGRAM, BUREAU OF LAND MANAGEMENT (8/12/97)

97-I-1299 RECREATION MANAGEMENT, BUREAU OF LAND MANAGEMENT (9/30/97)

97-I-1300 ISSUANCE OF MINERAL PATENTS, BUREAU OF LAND MANAGEMENT AND OFFICE OF THE SOLICITOR (9/30/97)

BUREAU OF RECLAMATION

97-I-874 WATER REUSE PROGRAM GRANTS, BUREAU OF RECLAMATION (6/13/97)

97-I-937 BUREAU OF RECLAMATION FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (6/13/97)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

97-E-1040 QUALITY
CONTROL REVIEW OF
SINGLE AUDITS OF THE
MARIANAS ASSOCIATION
FOR RETARDED CITIZENS
FOR TWO FISCAL
YEARS ENDED
SEPTEMBER 30, 1993
(7/17/97)

Guam

97-I-1051 FOLLOWUP OF
RECOMMENDATIONS
CONCERNING PERSONNEL
AND PAYROLL PRACTICES,
LEGISLATIVE BRANCH,
GOVERNMENT OF GUAM
(7/31/97) *\$8,214,507

97-I-1294 SCHOOL BUS
OPERATIONS,
DEPARTMENT OF
PUBLIC WORKS,
GOVERNMENT
OF GUAM
(9/30/97) *\$3,094,034 &
***\$490,000

MINERALS MANAGEMENT SERVICE

97-I-1042 ROYALTY
MANAGEMENT PROGRAM'S
AUTOMATED
INFORMATION
SYSTEMS, MINERALS
MANAGEMENT SERVICE
(7/31/97) *\$3,200,000

MULTI-OFFICE

97-I-882 AUTOMATED LAW
ENFORCEMENT SYSTEM,
BUREAU OF INDIAN
AFFAIRS
(6/16/97)

97-I-908 AUTOMATED LAW
ENFORCEMENT SYSTEM,
NATIONAL PARK SERVICE
(6/23/97)

97-I-930 FOLLOWUP OF
TRAVEL BY PRINCIPAL
OFFICIALS, U.S.
DEPARTMENT OF THE
INTERIOR (6/30/97)

97-I-932 DEPARTMENT OF
THE INTERIOR
CONSOLIDATED
PRINCIPAL FINANCIAL
STATEMENTS FOR FISCAL
YEARS 1995 AND 1996
(6/12/97)

97-I-1293 VALUE
ENGINEERING PROGRAM,
DEPARTMENT OF THE
INTERIOR (9/29/97)

97-I-1305 AUTOMATED LAW
ENFORCEMENT SYSTEM,
U.S. FISH AND WILDLIFE
SERVICE
(9/30/97)

NATIONAL PARK SERVICE

97-I-875 USE OF THE
GOVERNMENTWIDE
PURCHASE
CARD, NATIONAL PARK
SERVICE (6/13/97)

97-I-880 RESERVATION
REVENUE REMITTANCE
ACTIVITIES ASSOCIATED
WITH THE SERVICEWIDE
RESERVATION SYSTEM
CONTRACT, NATIONAL
PARK SERVICE
(6/16/97)

97-I-936 NATIONAL PARK
SERVICE FINANCIAL
STATEMENTS FOR FISCAL
YEARS 1995 AND 1996
(6/13/97)

97-I-1304 SERVICEWIDE
MEDIA PROGRAM,
NATIONAL PARK SERVICE
(9/30/97) *\$204,000

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

97-I-1167 JUDGMENT
FUNDS AWARDED TO THE
TURTLE MOUNTAIN BAND
OF CHIPPEWA INDIANS
(9/22/97)

97-I-1168 JUDGMENT
FUNDS AWARDED TO THE
NAVAJO NATION
(9/22/97)

97-I-1169 JUDGMENT
FUNDS AWARDED TO THE
PAPAGO TRIBE OF ARIZONA
(9/15/97)

**OFFICE OF SURFACE
MINING
RECLAMATION AND
ENFORCEMENT**

97-I-1303 FEE COMPLIANCE
PROGRAM, OFFICE OF
SURFACE MINING
RECLAMATION AND
ENFORCEMENT
(9/30/97)

**OFFICE OF THE
SECRETARY**

97-I-769 FINANCIAL
MANAGEMENT ACTIVITIES
OF THE NATIONAL INDIAN
GAMING COMMISSION
(4/28/97)

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

97-I-838 U.S. FISH AND
WILDLIFE SERVICE
FINANCIAL STATEMENTS
FOR FISCAL YEARS 1995
AND 1996
(5/12/97)

97-I-1112 ADMINISTRATION
OF GRANTS AWARDED
UNDER THE NORTH
AMERICAN WETLANDS
CONSERVATION
ACT, U.S. FISH AND
WILDLIFE SERVICE
(8/29/97) *\$607,000

97-I-1302 PARTNERS FOR
WILDLIFE HABITAT
RESTORATION PROGRAM,
U.S. FISH AND WILDLIFE
SERVICE (9/29/97)

**U.S. GEOLOGICAL
SURVEY**

97-I-927 U.S. GEOLOGICAL
SURVEY FINANCIAL
STATEMENTS FOR
FISCAL YEAR 1996
(6/12/97)

97-I-1156 OVERHEAD
COSTS OF COST-
REIMBURSABLE
PROJECTS AT THE U.S.
GEOLOGICAL SURVEY
(8/13/97)

**CONTRACT AND
GRANT AUDITS**

**BUREAU OF INDIAN
AFFAIRS**

97-E-917 NEW MEXICO
STATE UNIVERSITY,
OVERHEAD PROPOSAL TO
ESTABLISH NEGOTIATED
INDIRECT COST RATES FOR
FISCAL YEAR ENDED
JUNE 30, 1998
(6/11/97)

97-E-931 LOWER BRULE
SIOUX TRIBE, COSTS
INCURRED UNDER BUREAU
OF INDIAN AFFAIRS
CONTRACT NO. A002506614
(6/12/97) **\$301,228 &
***\$301,228

**BUREAU OF LAND
MANAGEMENT**

97-E-971 COMPUTER
SCIENCES CORPORATION,
SYSTEM SCIENCES
DIVISION, AUDIT OF
INVOICE NO. 990 FOR
BUREAU OF LAND
MANAGEMENT UNDER
CONTRACT NO. N652C30002
(7/1/97)

97-E-1062 INFOTEC
DEVELOPMENT, INC., DATA
PRODUCTS DIVISION,
OVERHEAD EXPENSES FOR
FISCAL YEAR ENDED
SEPTEMBER 30, 1993
(7/28/97)

97-E-1200 COMPUTER
SCIENCES CORPORATION,
SYSTEM SCIENCES
DIVISION, COSTS
INCURRED FOR FISCAL
YEAR ENDED
MARCH 30, 1994
(9/17/97)

**BUREAU OF
RECLAMATION**

97-E-842 PERINI
CORPORATION, INC.,
PROPOSED RATES
SUBMITTED UNDER U.S.
BUREAU OF MINES
CONTRACT NO. 1425-3-CC-
10-6120/DC-7885
(5/20/97)

97-E-1082 BURNS AND ROE
SERVICES CORPORATION,
COSTS INCURRED FOR
FISCAL YEAR ENDED
DECEMBER 31, 1995
(8/5/97)

97-E-1084 ENVIROCORP SERVICES AND TECHNOLOGY, INC., COSTS SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 4-CA-40-01660 (8/12/97)

97-E-1087 MORGEN AND OSWOOD CONSTRUCTION CO., INC., REQUEST FOR EQUITABLE ADJUSTMENT UNDER BUREAU OF RECLAMATION CONTRACT NO. 1425-5-CC-10-06890 (8/12/97) *\$691,702

MINERALS MANAGEMENT SERVICE

97-E-679 AUBREY CONSULTING, INC., COST PROPOSAL SUBMITTED TO MINERALS MANAGEMENT SERVICE UNDER SOLICITATION NO. 3840 (4/1/97) *\$16,049

97-E-1058 SONOMA TECHNOLOGY, INC., COSTS INCURRED FOR FOUR FISCAL YEARS ENDED DECEMBER 31, 1995 (7/25/97)

NATIONAL PARK SERVICE

97-E-865 HARRISON AND PALMER, INC., COSTS INCURRED FOR FISCAL YEAR ENDED MARCH 31, 1996, UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (5/22/97) **\$183,892 & ***\$14,887

97-E-879 BLAINE L. WADMAN CORPORATION, EQUITABLE ADJUSTMENT PROPOSAL SUBMITTED TO NATIONAL PARK SERVICE UNDER CONTRACT NO. 1443CX800092918 (5/29/97) *\$1,417,068

U.S. BUREAU OF MINES

97-E-803 BOEING AEROSPACE OPERATIONS, INC., COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 31, 1991 (5/1/97)

97-E-804 BOEING AEROSPACE OPERATIONS, INC., COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 31, 1992 (5/1/97)

97-E-814 BOEING AEROSPACE OPERATIONS, INC., FINAL COSTS UNDER U.S. BUREAU OF MINES CONTRACT NO. S0308050 (5/6/97)

97-E-815 BOEING AEROSPACE OPERATIONS, INC., FINAL COSTS UNDER U.S. BUREAU OF MINES CONTRACT NO. J0333956 (5/6/97) **\$40,516

97-E-1059 BOEING AEROSPACE OPERATIONS, INC., AUDIT OF COST IMPACT PROPOSAL DATED APRIL 4, 1997 (7/25/97)

U.S. FISH AND WILDLIFE SERVICE

97-E-692 MONTGOMERY WATSON AMERICAS, INC., COST PROPOSAL SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER SOLICITATION NO. FWS-6-96-1029 (4/3/97)

97-E-978 DEBCON, INC., REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER CONTRACT NO. 14-48-0006-94-026 (7/2/97) *\$1,692,644

97-E-1254 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO THE STATE OF FLORIDA'S DEPARTMENT OF ENVIRONMENTAL PROTECTION FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (9/18/97) **\$586,649

U.S. GEOLOGICAL SURVEY

97-E-906 COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, COSTS INCURRED FOR FISCAL YEAR ENDED MARCH 30, 1993 (6/11/97)

97-E-1295 WOOLPERT
CONSULTANTS, COST
PROPOSAL SUBMITTED TO
U.S. GEOLOGICAL SURVEY
UNDER SOLICITATION
NO. 1434-WR-97-SS-00006
(9/30/97)

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

97-A-686 OTOE-
MISSOURIA TRIBE OF
INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(4/3/97)

97-A-687 UTE INDIAN
TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(4/3/97) **\$2,750

97-A-689 ONEIDA TRIBE
OF INDIANS OF WISCONSIN,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/3/97)

97-A-693 LAC COURTE
OREILLES BAND OF LAKE
SUPERIOR CHIPPEWA
INDIANS OF WISCONSIN,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(5/8/97)

97-A-719 KOOTENAI
TRIBE OF IDAHO,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/10/97)

97-A-720 NATIVE
VILLAGE OF
EKLUTNA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(4/10/97)

97-A-726 RHODE ISLAND
INDIAN COUNCIL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1995
(4/10/97)

97-A-727 YOMBA
SHOSHONE
TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(4/10/97) **\$8,307

97-A-730 CHIPPEWA
CREE TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(4/10/97) **\$4,098

97-A-731 YAVAPAI-
APACHE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(4/10/97)

97-A-733 GRAND
PORTAGE RESERVATION
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(4/10/97)

97-A-748 INDIAN
TOWNSHIP SCHOOL, MAINE
INDIAN EDUCATION,
FISCAL YEAR ENDED
JUNE 30, 1995
(4/17/97)

97-A-749 OFFICE OF
SUPERINTENDENT, MAINE
INDIAN EDUCATION,
FISCAL YEAR ENDED
JUNE 30, 1995
(4/17/97)

97-A-750 INDIAN ISLAND
SCHOOL, MAINE INDIAN
EDUCATION, FISCAL YEAR
ENDED JUNE 30, 1995
(4/17/97)

97-A-751 PLEASANT POINT
SCHOOL, MAINE INDIAN
EDUCATION, FISCAL YEAR
ENDED JUNE 30, 1995
(4/17/97)

97-A-752 NEW KOLIGANEK
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (4/17/97)

97-A-753 BAY MILLS
COMMUNITY COLLEGE,
FISCAL YEAR ENDED
JUNE 30, 1996
(4/17/97)

97-A-754 SANDIA PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(4/17/97)

97-A-755 JAMUL BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (4/17/97)

97-A-756 SHIPROCK
DORMITORY, INC., FISCAL
YEAR ENDED
JUNE 30, 1996 (4/17/97)

97-A-757 COMANCHE
INDIAN TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1996
(4/17/97)

97-A-758 WHITE SHIELD
SCHOOL, FISCAL YEAR
ENDED JUNE 30, 1996
(4/17/97)

97-A-759 CHUSKA SCHOOL BOARD OF EDUCATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/17/97)

97-A-761 LOVELOCK PAIUTE TRIBE, TWO FISCAL YEARS ENDED DECEMBER 31, 1991 (5/15/97)

97-A-762 LOVELOCK PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1992 (5/15/97)

97-A-763 LOVELOCK PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1993 (5/15/97)

97-A-777 ROCK POINT SCHOOL, INC., FISCAL YEAR ENDED JUNE 30, 1996 (4/24/97)

97-A-778 FORT INDEPENDENCE RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (4/24/97)

97-A-779 LOWER ELWHA S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/24/97)

97-A-780 STILLAGUAMISH TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/24/97)

97-A-781 SANTA CLARA INDIAN PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1995 (4/24/97)

97-A-782 ARCTIC SLOPE NATIVE ASSOCIATION LIMITED, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/24/97)

97-A-783 MANDAREE PUBLIC SCHOOL DISTRICT NO. 36, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/24/97)

97-A-784 BAD RIVER BAND OF LAKE SUPERIOR TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/24/97) **\$1,276

97-A-786 UNITED SOUTH AND EASTERN TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/24/97)

97-A-787 WAMPANOAG TRIBE OF GAY HEAD (AQUINNAH), FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/24/97)

97-A-788 HOOPA VALLEY TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/24/97)

97-A-799 WOLF POINT PUBLIC SCHOOLS, ROOSEVELT COUNTY, WOLF POINT, MONTANA, FISCAL YEAR ENDED JUNE 30, 1996 (4/30/97)

97-A-828 CONFEDERATED SALISH AND KOOTENAI TRIBES OF THE FLATHEAD NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/8/97) **\$1,430

97-A-836 TABLE BLUFF RESERVATION OF THE WIYOT TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/13/97)

97-A-837 JEMEZ PUEBLO, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/13/97)

97-A-845 PONCA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/15/97)

97-A-853 WYANDOTTE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/22/97)

97-A-854 CONFEDERATED TRIBES AND BANDS OF THE YAKAMA INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/22/97) **\$257,562

97-A-861 CONFEDERATED TRIBES OF COOS, LOWER UMPQUA, AND SIUSLAW INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/22/97)

97-A-862 KLAMATH TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/22/97) **\$18,721

97-A-863 TULALIP TRIBE OF WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/22/97)

97-A-867 HOPI JUNIOR/SENIOR HIGH SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (5/22/97)

97-A-869 MICCOSUKEE CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/21/97)

97-A-870 SANTEE SIOUX TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (5/21/97)

97-A-871 COLORADO RIVER INDIAN TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/21/97)

97-A-872 SHAKOPEE MDEWAKANTON SIOUX COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/21/97)

97-A-876 LYTTON BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/29/97)

97-A-878 GRAND TRAVERSE BAND OF OTTAWA AND CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/29/97)

97-A-896 PENOBSCOT INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/5/97)

97-A-897 HASKELL FOUNDATION, FISCAL YEAR ENDED MARCH 31, 1996 (6/5/97)

97-A-899 NORTHERN ARAPAHO TRIBE OF THE WIND RIVER INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1993 (6/5/97) **\$17,648

97-A-902 NORTHERN CHEYENNE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/19/97)

97-A-905 BLACKFEET COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/5/97)

97-A-910 BARONA GROUP OF THE CAPITAN GRANDE BAND OF MISSION INDIANS, FISCAL YEAR ENDED JUNE 30, 1996 (6/5/97)

97-A-911 LITTLE WOUND SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1996 (6/5/97)

97-A-912 NORTHWEST INDIAN COLLEGE, FISCAL YEAR ENDED JUNE 30, 1996 (6/5/97)

97-A-913 RAMAH NAVAJO CHAPTER, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/5/97)

97-A-914 MODOC TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/5/97)

97-A-915 FIRST NATIONS COMMUNITY HEALTHSOURCE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/5/97)

97-A-916 FOUR WINDS ELEMENTARY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1994 (6/5/97)

97-A-922 SKY PEOPLE EDUCATION PROGRAM, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/12/97) **\$1,683

97-A-928 CHEYENNE-ARAPAHO TRIBES OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/12/97)

97-A-929 KARUK TRIBE OF CALIFORNIA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/12/97)

97-A-945 MORONGO BAND OF MISSION INDIANS, FISCAL YEAR ENDED JUNE 30, 1995 (6/19/97)

97-A-946 CAMPO BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/19/97)

97-A-947 UNITED CROW BAND, INC., FISCAL YEAR ENDED DECEMBER 31, 1996 (6/19/97)

97-A-948 TURTLE MOUNTAIN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (6/19/97)

97-A-949 TANANA CHIEFS CONFERENCE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/19/97)

97-A-950 SAN JUAN SOUTHERN PAIUTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/19/97)

97-A-951 LAC COURTE OREILLES OJIBWA COMMUNITY COLLEGE, INC., FISCAL YEAR ENDED JUNE 30, 1994 (6/19/97)

97-A-952 CONFEDERATED TRIBES OF THE COLVILLE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/19/97) **\$10,059

97-A-953 SANTA FE INDIAN SCHOOL, INC., FISCAL YEAR ENDED JUNE 30, 1996 (6/19/97)

97-A-956 HANNAHVILLE INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/19/97)

97-A-957 1854 AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/19/97)

97-A-959 KAW NATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/26/97) **\$7,500

97-A-960 BLACK MESA COMMUNITY SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1996 (6/26/97)

97-A-981 ALEUTIAN/PRIBILOF ISLANDS ASSOCIATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/1/97)

97-A-984 TWO FEATHERS INDIAN CHILD WELFARE PROGRAM, FISCAL YEAR ENDED JULY 15, 1995 (7/3/97) **\$1,331

97-A-985 ELK VALLEY RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (7/3/97)

97-A-986 PUEBLO DE COCHITI, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/3/97) **\$6,951

97-A-987 NATIVE AMERICAN FAMILY SERVICES, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/3/97)

97-A-988 ROCKY BOY HEALTH BOARD, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (7/3/97)

97-A-995 APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1994 (7/10/97)

97-A-996 NORTH FORK MONO RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/10/97)

97-A-997 LOCAL INDIAN EDUCATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1994 (7/10/97) **\$5,688

97-A-998 LOCAL INDIAN EDUCATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1995 (7/10/97) **\$20,017

97-A-999 SHOALWATER BAY INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/10/97)

97-A-1000 NEWHALEN
TRIBAL COUNCIL,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(7/10/97)

97-A-1001 KALISPEL TRIBE
OF INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/10/97)

97-A-1002 INTER-TRIBAL
COUNCIL, INC., MIAMI,
OKLAHOMA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/10/97)

97-A-1011 SAC AND FOX
TRIBE OF THE MISSISSIPPI
IN IOWA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/10/97)

97-A-1012 GREAT LAKES
INTER-TRIBAL COUNCIL,
INC., FISCAL YEAR ENDED
JUNE 30, 1996
(7/10/97)

97-A-1013 WINNEBAGO
TRIBE OF NEBRASKA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(7/10/97)

97-A-1014 FOND DU LAC
RESERVATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/10/97)

97-A-1018 ST. REGIS
MOHAWK TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(7/10/97)

97-A-1020 SEMINOLE TRIBE
OF FLORIDA, FISCAL YEAR
ENDED JUNE 30, 1995
(7/10/97)

97-A-1023 CHITIMACHA
TRIBE OF LOUISIANA,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(7/16/97)

97-A-1024 ONEIDA INDIAN
NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/16/97)

97-A-1035 TORRES
MARTINEZ DESERT
CAHUILLA INDIANS, FISCAL
YEAR ENDED SEPTEMBER
30, 1996
(7/17/97)

97-A-1036 AGUA CALIENTE
DEVELOPMENT AUTHORITY
AND AFFILIATE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/17/97)

97-A-1052 FAIRBANKS
NATIVE ASSOCIATION,
FISCAL YEAR ENDED
JUNE 30, 1996
(7/24/97)

97-A-1053 LOUDEN TRIBAL
COUNCIL, FISCAL YEAR
ENDED DECEMBER 31, 1996
(7/24/97)

97-A-1054 NATIVE VILLAGE
OF SELAWIK, FISCAL YEAR
ENDED DECEMBER 31, 1996
(7/24/97)

97-A-1055 QAWALANGIN
TRIBE OF UNALASKA,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(7/24/97) **\$10,679

97-A-1056 LEVELOCK
VILLAGE COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (7/24/97)

97-A-1072 CHICKEN RANCH
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1995
(7/30/97)

97-A-1073 SISSETON-
WAHPETON COMMUNITY
COLLEGE, FISCAL YEAR
ENDED JUNE 30, 1996
(7/30/97)

97-A-1074 QUINULT
INDIAN NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/30/97)

97-A-1075 CENTRAL
COUNCIL, TLINGIT AND
HAIDA INDIAN TRIBES OF
ALASKA, FISCAL YEAR
ENDED DECEMBER 31, 1996
(7/30/97)

97-A-1076 NORTHWEST
INDIAN FISHERIES
COMMISSION, FISCAL YEAR
ENDED
SEPTEMBER 30, 1996
(7/30/97)

97-A-1077 ALAMO NAVAJO
SCHOOL BOARD, INC.,
FISCAL YEAR ENDED
JUNE 30, 1996
(7/30/97)

97-A-1078 LAC DU
FLAMBEAU BAND OF LAKE
SUPERIOR CHIPPEWA
INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/30/97)

97-A-1085 TAOS PUEBLO
CENTRAL MANAGEMENT
SYSTEM, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(8/7/97)

97-A-1086 SAC AND FOX
NATION, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(8/7/97)

97-A-1088 KODIAK TRIBAL
COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(8/7/97)

97-A-1089 KODIAK TRIBAL
COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(8/7/97)

97-A-1090 VALDEZ NATIVE
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1996
(8/7/97)

97-A-1091 NATIVE VILLAGE
OF TANANA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(8/7/97)

97-A-1092 NAVAJO AREA
SCHOOL BOARD
ASSOCIATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/7/97)

97-A-1095 RENO-SPARKS
INDIAN COLONY, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(8/7/97)

97-A-1096 RENO-SPARKS
INDIAN COLONY, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(8/7/97)

97-A-1108 ALASKA NATIVE
HERITAGE CENTER, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(8/13/97)

97-A-1114 HWAL'BAY
ENTERPRISES, INC., FISCAL
YEAR ENDED
DECEMBER 31, 1996 (8/14/97)

97-A-1115 PASCUA YAQUI
TRIBE OF ARIZONA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(8/14/97)

97-A-1116 UPPER SIOUX
COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(8/14/97)

97-A-1124 UNITED
VILLAGES, INC., FISCAL
YEAR ENDED
DECEMBER 31, 1996 (8/21/97)
**\$2,421

97-A-1125 TESUQUE
PUEBLO, FISCAL YEAR
ENDED DECEMBER 31, 1995
(8/21/97)

97-A-1126 TRINIDAD
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1996
(8/21/97)

97-A-1127 ZUNI PUEBLO,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(8/21/97)

97-A-1128 AMERICANS FOR
INDIAN OPPORTUNITY,
INC., FISCAL YEAR ENDED
OCTOBER 31, 1996
(8/21/97)

97-A-1129 WA HE LUT
INDIAN SCHOOL, FISCAL
YEAR ENDED JUNE 30, 1996
(8/21/97) **\$44,740

97-A-1130 SHINGLE
SPRINGS RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1996 (8/21/97)
**\$35,535

97-A-1131 NINILCHIK
TRADITIONAL COUNCIL,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/21/97)

97-A-1132 ST. MICHAELS
ASSOCIATION FOR SPECIAL
EDUCATION, INC., FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(8/21/97)

97-A-1133 CONFEDERATED
TRIBES OF COOS,
LOWER UMPQUA AND
SIUSLAW INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/21/97)

97-A-1138 STOCKBRIDGE
MUNSEE COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/21/97)

97-A-1139 WHITE EARTH
RESERVATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(8/21/97)

97-A-1140 MOAPA BAND OF
PAIUTES, FISCAL YEAR
ENDED DECEMBER 31, 1996
(8/21/97)

97-A-1161 THREE
AFFILIATED TRIBES, FISCAL
YEAR ENDED SEPTEMBER
30, 1993 (8/28/97) **\$185,956

97-A-1162 THREE
AFFILIATED TRIBES, FISCAL
YEAR ENDED SEPTEMBER
30, 1994 (8/28/97) **\$249,123

97-A-1163 THREE
AFFILIATED TRIBES, FISCAL
YEAR ENDED SEPTEMBER
30, 1995 (8/28/97) **\$17,890

97-A-1171 BARANOF
ISLAND HOUSING
AUTHORITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/4/97)

97-A-1172 CONFEDERATED
TRIBES OF THE CHEHALIS
RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(9/4/97)

97-A-1173 IOWA TRIBE OF
KANSAS AND NEBRASKA,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(9/4/97)

97-A-1174 NOOKSACK
INDIAN TRIBE, FISCAL YEAR
ENDED
DECEMBER 31, 1995
(9/4/97)

97-A-1175 ENEMY SWIM
DAY SCHOOL, FISCAL YEAR
ENDED
SEPTEMBER 30, 1995
(9/4/97)

97-A-1176 AMERICAN
INDIAN HIGHER
EDUCATION
CONSORTIUM, FISCAL YEAR
ENDED
SEPTEMBER 30, 1996
(9/4/97)

97-A-1177 SANTA YNEZ
BAND OF MISSION INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/4/97)

97-A-1179 MENOMINEE
INDIAN TRIBE OF
WISCONSIN, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(9/4/97)

97-A-1189 KENAITZE
INDIAN TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1996
(9/9/97)

97-A-1193 MT. ADAMS
SCHOOL DISTRICT NO. 209,
TWO FISCAL YEARS ENDED
AUGUST 31, 1996
(9/9/97)

97-A-1197 HOQUIAM
SCHOOL DISTRICT NO. 28,
FISCAL YEAR ENDED
AUGUST 31, 1996
(9/9/97)

97-A-1207 NORTHWEST
INTERTRIBAL COURT
SYSTEM, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(9/11/97)

97-A-1208 NORTHWEST
INTERTRIBAL COURT
SYSTEM, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(9/11/97)

97-A-1209 PAUMA BAND OF
MISSION INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (9/11/97)

97-A-1210 TABLE BLUFF
RESERVATION, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(9/11/97)

97-A-1211 KICKAPOO
TRADITIONAL TRIBE OF
TEXAS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(9/11/97)

97-A-1212 TWIN HILLS
VILLAGE COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(9/11/97)

97-A-1213 KICKAPOO TRIBE
OF OKLAHOMA, FISCAL
YEAR ENDED SEPTEMBER
30, 1995
(9/11/97)

97-A-1214 PICAYUNE
RANCHERIA OF THE
CHUKCHANSI INDIAN
TRIBE, FISCAL
YEAR ENDED
OCTOBER 31, 1996
(9/11/97)

97-A-1215 PONCA TRIBE OF
OKLAHOMA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(9/11/97)

97-A-1216 CHEYENNE
RIVER SIOUX TRIBE, FISCAL
YEAR ENDED SEPTEMBER
30, 1996
(9/11/97)

97-A-1217 ASSINIBOINE &
SIOUX TRIBES, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(9/11/97)

97-A-1218 POARCH BAND
OF CREEK INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (9/11/97)

97-A-1219 COUSHATTA
TRIBE OF LOUISIANA,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(9/11/97)

97-A-1220 HO-CHUNK
NATION, FISCAL YEAR
ENDED JUNE 30, 1996
(9/11/97)

97-A-1221 RED CLIFF BAND
OF LAKE SUPERIOR
CHIPPEWA INDIANS, FISCAL
YEAR ENDED SEPTEMBER
30, 1995
(9/11/97)

97-A-1222 LAS VEGAS
PAIUTE TRIBE, FISCAL YEAR
ENDED
DECEMBER 31, 1996
(9/11/97)

97-A-1232 UNIVERSITY OF
CALIFORNIA, FISCAL YEAR
ENDED JUNE 30, 1996
(9/16/97)

97-A-1240 STONE CHILD
COLLEGE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(9/17/97) **\$1,624

97-A-1250 SOUTHERN UTE
COMMUNITY ACTION
PROGRAMS, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1996 (9/18/97)

97-A-1251 CHICKEN RANCH
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1996
(9/18/97)

97-A-1252 SPOKANE TRIBE
OF INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(9/18/97)

97-A-1253 CITIZEN
POTAWATOMI NATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/18/97)

97-A-1255 ROUND VALLEY
INDIAN TRIBES, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (9/18/97)

97-A-1256 ROUND VALLEY
INDIAN TRIBES, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (9/18/97)

97-A-1257 ALASKA SEA
OTTER COMMISSION,
FISCAL YEAR ENDED
APRIL 30, 1997
(9/22/97)

97-A-1263 MARY WALKER
SCHOOL DISTRICT NO. 207,
FISCAL YEAR ENDED
AUGUST 31, 1996
(9/22/97)

97-A-1266 FIFE SCHOOL
DISTRICT NO. 417, FISCAL
YEAR ENDED
AUGUST 31, 1996
(9/22/97)

97-A-1273 TE-MOAK TRIBE
OF WESTERN SHOSHONE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/25/97)

97-A-1274 KEWEENAW BAY
INDIAN COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/25/97)

97-A-1275 SHOSHONE-
PAIUTE TRIBES OF
THE DUCK VALLEY INDIAN
RESERVATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(9/25/97)

97-A-1277 WHITE EARTH
RESERVATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(9/25/97)

97-A-1279 COLUMBIA
RIVER INTER-TRIBAL FISH
COMMISSION, FISCAL YEAR
ENDED
DECEMBER 31, 1996
(9/25/97)

97-A-1280 SQUAXIN ISLAND
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/25/97)

97-A-1281 SMITH RIVER
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1996
(9/25/97)

97-A-1282 NOME ESKIMO
COMMUNITY, FISCAL YEAR
ENDED DECEMBER 31, 1993
(9/25/97)

97-A-1283 NOME ESKIMO
COMMUNITY, FISCAL YEAR
ENDED DECEMBER 31, 1994
(9/25/97)

97-A-1284 NOME ESKIMO
COMMUNITY, FISCAL YEAR
ENDED DECEMBER 31, 1995
(9/25/97)

97-A-1285 TURTLE
MOUNTAIN COMMUNITY
COLLEGE, FISCAL YEAR
ENDED JUNE 30, 1996
(9/25/97)

97-A-1286 OHKAY
OWINGEH COMMUNITY
SCHOOL, FISCAL YEAR
ENDED JUNE 30, 1996
(9/25/97)

97-A-1287 OUZINKIE
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(9/25/97)

97-A-1292 RURAL ALASKA
COMMUNITY ACTION
PROGRAM, INC., AND
SUBSIDIARY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/30/97)

97-A-1296 SAGINAW
CHIPPEWA INDIAN TRIBE
OF MICHIGAN, FISCAL YEAR
ENDED
SEPTEMBER 30, 1996
(9/30/97)

97-A-1297 MNI-BOSE
INTERTRIBAL WATER
RIGHTS COALITION, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1996 (9/30/97)

97-A-1298 IN-CARE
NETWORK, INC., FISCAL
YEAR ENDED
DECEMBER 31, 1996 (9/30/97)

BUREAU OF LAND MANAGEMENT

97-A-732 SHERIDAN
COUNTY, MONTANA,
FISCAL YEAR ENDED
JUNE 30, 1996
(4/9/97)

97-A-743 KENTUCKY,
FISCAL YEAR ENDED
JUNE 30, 1995
(4/10/97) **\$139,099

97-A-766 NATIONAL
SCIENCE TEACHERS
ASSOCIATION AND
AFFILIATE, FISCAL YEAR
ENDED MAY 31, 1996
(4/17/97)

97-A-846 DUBUQUE
COUNTY, IOWA, FISCAL
YEAR ENDED JUNE 30, 1996
(5/21/97)

97-A-847 UTAH, FISCAL
YEAR ENDED JUNE 30, 1994
(5/21/97)

97-A-850 COLORADO,
FISCAL YEAR ENDED
JUNE 30, 1995
(8/11/97)

97-A-940 FALLON COUNTY,
MONTANA, FISCAL YEAR
ENDED JUNE 30, 1996
(6/16/97)

97-A-941 STEVENS
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(6/16/97)

97-A-1004 CLARKE
COUNTY, VIRGINIA,
FISCAL YEAR
ENDED JUNE 30, 1996
(7/10/97)

97-A-1044 JEFFERSON
COUNTY, MONTANA, TWO
FISCAL YEARS ENDED JUNE
30, 1996
(7/17/97)

97-A-1047 DINWIDDIE
COUNTY, VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1996
(7/18/97)

97-A-1048 WARREN
COUNTY, VIRGINIA,
FISCAL YEAR
ENDED JUNE 30, 1996
(7/18/97)

97-A-1107 KITITAS SCHOOL
DISTRICT NO. 403, TWO
FISCAL YEARS ENDED
AUGUST 31, 1996
(8/13/97)

97-A-1120 GALLATIN
COUNTY, MONTANA,
FISCAL YEAR ENDED
JUNE 30, 1996
(8/13/97)

97-A-1150 BLAND COUNTY,
VIRGINIA, FISCAL YEAR
ENDED JUNE 30, 1996
(8/22/97)

97-A-1153 GLACIER
COUNTY, MONTANA,
FISCAL YEAR ENDED
JUNE 30, 1996
(8/22/97)

97-A-1187 LARIMER
COUNTY, COLORADO,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(9/9/97)

97-A-1190 JUAB COUNTY,
UTAH, FISCAL YEAR ENDED
DECEMBER 31, 1996
(9/9/97)

97-A-1195 DAWSON
COUNTY, MONTANA,
FISCAL YEAR ENDED
JUNE 30, 1996
(9/9/97)

97-A-1201 CHENEY SCHOOL
DISTRICT NO. 360, FISCAL
YEAR ENDED
AUGUST 31, 1996
(9/10/97)

97-A-1203 MARICOPA
COUNTY, ARIZONA, FISCAL
YEAR ENDED JUNE 30, 1996
(9/10/97)

97-A-1226 YAVAPAI
COUNTY, ARIZONA, FISCAL
YEAR ENDED JUNE 30, 1996
(9/16/97)

97-A-1227 VALLEY
COUNTY, MONTANA,
FISCAL YEAR
ENDED JUNE 30, 1996
(9/16/97)

97-A-1229 POTTER
COUNTY, SOUTH DAKOTA,
TWO FISCAL YEARS ENDED
DECEMBER 31, 1996 (9/16/97)

97-A-1264 PINAL COUNTY,
ARIZONA, FISCAL YEAR
ENDED JUNE 30, 1996
(9/22/97)

97-A-1268 PIMA COUNTY,
ARIZONA, FISCAL YEAR
ENDED JUNE 30, 1996
(9/22/97)

97-A-1288 JONES COUNTY,
SOUTH DAKOTA, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(9/30/97)

BUREAU OF RECLAMATION

97-A-728 FRIANT WATER
USERS AUTHORITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(4/10/97)

97-A-785 MID-DAKOTA
RURAL WATER SYSTEM,
INC., TWO FISCAL
YEARS ENDED
SEPTEMBER 30, 1996
(4/24/97)

97-A-827 OROVILLE-
TONASKET IRRIGATION
DISTRICT, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(5/8/97)

97-A-877 ELSINORE
VALLEY MUNICIPAL WATER
DISTRICT,
FISCAL YEAR
ENDED JUNE 30, 1993
(5/29/97)

97-A-1009 WEST
RIVER/LYMAN-JONES
RURAL WATER SYSTEMS,
INC., FISCAL YEAR ENDED
DECEMBER 31, 1996
(7/10/97)

97-A-1010
MARICOPA-STANFIELD
IRRIGATION AND
DRAINAGE DISTRICT,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(7/10/97)

97-A-1094 EAST COLUMBIA
IRRIGATION DISTRICT,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(8/7/97)

97-A-1147 LOS ANGELES
DEPARTMENT OF
WATER AND POWER,
FISCAL YEAR
ENDED JUNE 30, 1996
(8/22/97)

97-A-1151 AMERICAN
FARMLAND TRUST,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/22/97)

97-A-1152 PASCO SCHOOL
DISTRICT NO. 1, TWO
FISCAL YEARS ENDED
AUGUST 31, 1996
(8/22/97)

97-A-1289 EL PASO WATER
UTILITIES PUBLIC SERVICE
BOARD, FISCAL YEAR
ENDED FEBRUARY 28, 1997
(9/30/97)

97-A-1291 GRAND FORKS,
NORTH DAKOTA, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(9/30/97)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

97-A-685 KARIDAT,
FISCAL YEAR ENDED
SEPTEMBER 30, 1992
(4/3/97)

97-A-773 KARIDAT,
FISCAL YEAR ENDED
SEPTEMBER 30, 1993
(4/21/97)

97-A-822 PUBLIC
SCHOOL SYSTEM,
COMMONWEALTH OF
THE NORTHERN MARIANA
ISLANDS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(5/7/97)

97-A-835
COMMONWEALTH
DEVELOPMENT
AUTHORITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(5/13/97)

97-A-851 NORTHERN
MARIANAS COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1993
(5/16/97)

97-A-1123 NORTHERN
MARIANAS COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(8/20/97)

Guam

97-A-684 GUAM
TELEPHONE
AUTHORITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(4/3/97)

97-A-966 UNIVERSITY OF
GUAM, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(6/25/97)

97-A-977 GUAM HOUSING
AND URBAN RENEWAL
AUTHORITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(7/1/97)

Republic of the Marshall Islands

97-A-721 COLLEGE OF THE
MARSHALL ISLANDS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1993
(4/10/97)

97-A-722 COLLEGE OF THE
MARSHALL ISLANDS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(4/10/97)

97-A-1272 REPUBLIC OF
THE MARSHALL ISLANDS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/23/97)

Republic of Palau

97-A-795 PALAU
COMMUNITY COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(4/29/97)

U.S. Virgin Islands

97-A-1155 VIRGIN ISLANDS
PORT AUTHORITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/25/97)

MINERALS MANAGEMENT SERVICE

97-A-1057 AMERICAN
GEOPHYSICAL UNION,
FISCAL YEAR ENDED
DECEMBER 31, 1995 (7/24/97)

97-A-1182 NEVADA, FISCAL
YEAR ENDED JUNE 30, 1995
(9/5/97)

NATIONAL BIOLOGICAL SERVICE

97-A-802 CALIFORNIA,
FISCAL YEAR ENDED
JUNE 30, 1995
(4/30/97)

NATIONAL PARK SERVICE

97-A-688 AMERICAN
HIKING SOCIETY, TWO
FISCAL YEARS ENDED JUNE
30, 1996
(4/3/97)

97-A-690 JOHNSTOWN
AREA HERITAGE
ASSOCIATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/3/97)

97-A-729 NATIONAL TRUST
FOR HISTORIC
PRESERVATION
IN THE UNITED STATES,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/10/97)

97-A-734 HARPERS FERRY,
WEST VIRGINIA, FISCAL
YEAR ENDED
JUNE 30, 1995
(4/9/97)

97-A-735 INDEPENDENCE,
MISSOURI, FISCAL
YEAR ENDED JUNE 30, 1996
(4/9/97)

97-A-740 JEFFERSON
COUNTY, KENTUCKY,
FISCAL YEAR ENDED
JUNE 30, 1996
(4/9/97)

97-A-768 DELTA COUNTY,
MICHIGAN, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(4/17/97)

97-A-797 FORT WORTH,
TEXAS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(4/30/97)

97-A-806 OHIO
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1996
(5/1/97)

97-A-807 MINNESOTA
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1996
(5/1/97)

97-A-883 DELAWARE,
FISCAL YEAR ENDED
JUNE 30, 1996
(5/30/97)

97-A-898 FORD'S THEATER
SOCIETY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(6/5/97)

97-A-900 GEORGIA TRUST
FOR HISTORIC
PRESERVATION, INC.,
FISCAL YEAR ENDED
MARCH 31, 1996
(6/5/97)

97-A-901 HISTORIC
LANDMARKS FOUNDATION
OF INDIANA, INC., AND
SUBSIDIARIES, FISCAL
YEAR ENDED
AUGUST 31, 1996
(6/5/97)

97-A-923 NATIONAL
CONFERENCE OF STATE
HISTORIC PRESERVATION
OFFICERS, FISCAL YEAR
ENDED DECEMBER 31, 1996
(6/12/97)

97-A-980 BOISE, IDAHO,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(7/1/97)

97-A-1019 ILLINOIS
HISTORIC PRESERVATION
AGENCY, TWO FISCAL
YEARS ENDED
JUNE 30, 1996
(7/10/97)

97-A-1046 BALTIMORE,
MARYLAND, FISCAL
YEAR ENDED JUNE 30, 1996
(7/18/97)

97-A-1049 UNIVERSITY OF
HAWAII, FISCAL YEAR
ENDED JUNE 30, 1996
(7/18/97)

97-A-1079 HISTORIC
WINDSOR, INC., FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(7/30/97)

97-A-1106 BOYCE
THOMPSON INSTITUTE
FOR PLANT RESEARCH,
INC., FISCAL YEAR ENDED
DECEMBER 31, 1996 (8/13/97)

97-A-1146 FIELD MUSEUM
OF NATURAL HISTORY,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(8/22/97)

97-A-1148 COBB COUNTY,
GEORGIA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(8/22/97)

97-A-1164 ROCK HILL,
SOUTH CAROLINA,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(8/29/97)

97-A-1184 HILLSBOROUGH
COUNTY, FLORIDA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(9/5/97)

97-A-1192 MONTAGUE,
MASSACHUSETTS, FISCAL
YEAR ENDED JUNE 30, 1996
(9/9/97)

97-A-1223 NATIONAL COUNCIL FOR THE TRADITIONAL ARTS, INC., FISCAL YEAR ENDED DECEMBER 31, 1996 (9/11/97)

97-A-1225 LOS ANGELES, CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

97-A-1238 HILLSBOROUGH COUNTY, FLORIDA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (9/16/97)

97-A-1242 NEW YORK CITY, NEW YORK, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

97-A-1243 DETROIT, MICHIGAN, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

97-A-1262 CHICAGO, ILLINOIS, FISCAL YEAR ENDED DECEMBER 31, 1996 (9/22/97)

97-A-1265 MINNEHAHA COUNTY, SOUTH DAKOTA, FISCAL YEAR ENDED DECEMBER 31, 1996 (9/22/97)

97-A-1290 KEEPERS OF THE TREASURES, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/30/97)

OFFICE OF THE SECRETARY

97-A-738 UNIVERSITY OF MISSOURI SYSTEM, FISCAL YEAR ENDED JUNE 30, 1996 (4/9/97)

97-A-1003 STUTSMAN COUNTY, NORTH DAKOTA, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/10/97)

97-A-1045 UNIVERSITY OF MICHIGAN, FISCAL YEAR ENDED JUNE 30, 1996 (7/17/97)

97-A-1196 UNIVERSITY OF ILLINOIS, FISCAL YEAR ENDED JUNE 30, 1996 (9/9/97)

97-A-1234 UNIVERSITY OF DENVER, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

97-A-1236 GEORGE WASHINGTON UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

97-A-1237 MARATHON COUNTY, WISCONSIN, FISCAL YEAR ENDED DECEMBER 31, 1996 (9/16/97)

97-A-1244 UNIVERSITY OF PITTSBURGH OF THE COMMONWEALTH SYSTEM OF HIGHER EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

97-A-1246 WEST VIRGINIA UNIVERSITY RESEARCH CORPORATION, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

97-A-764 PENNSYLVANIA, FISCAL YEAR ENDED JUNE 30, 1995 (5/29/97) **\$1,649,246

97-A-844 ABANDONED MINE LAND RECLAMATION PROGRAM OF OKLAHOMA, FISCAL YEAR ENDED JUNE 30, 1996 (5/15/97)

97-A-1016 ILLINOIS ABANDONED MINED LANDS RECLAMATION COUNCIL, FISCAL YEAR ENDED JUNE 30, 1995 (7/10/97)

97-A-1017 ILLINOIS DEPARTMENT OF MINES AND MINERALS, FISCAL YEAR ENDED JUNE 30, 1995 (7/10/97) **\$3,862

97-A-1039 OHIO, FISCAL YEAR ENDED JUNE 30, 1996 (7/17/97)

97-A-1141 ILLINOIS DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1996 (8/21/97)

97-A-1239 PENNSYLVANIA, FISCAL YEAR ENDED JUNE 30, 1996 (9/16/97)

U.S. BUREAU OF MINES

97-A-767 DEPARTMENT OF BUSINESS ECONOMIC DEVELOPMENT AND TOURISM, HAWAII, FISCAL YEAR ENDED JUNE 30, 1995 (4/17/97)

97-A-979 OHIO UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1996 (7/1/97)

97-A-1267 NATIONAL ACADEMY OF SCIENCES, FISCAL YEAR ENDED JUNE 30, 1996 (9/22/97)

U.S. FISH AND WILDLIFE SERVICE

97-A-737 DENNIS TOWN, MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1996 (4/9/97)

97-A-739 MODOC COUNTY, CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1996 (4/9/97)

97-A-741 BOWMAN/SLOPE SOIL CONSERVATION DISTRICT, TWO FISCAL YEARS ENDED DECEMBER 31, 1996 (4/9/97)

97-A-744 SOUTH DAKOTA, FISCAL YEAR ENDED JUNE 30, 1995 (4/10/97)

97-A-765 ALASKA, FISCAL YEAR ENDED JUNE 30, 1995 (5/30/97) **\$1,170

97-A-798 COLUMBUS, OHIO, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/30/97)

97-A-800 NORTH THURSTON SCHOOL DISTRICT NO. 3, THURSTON COUNTY, WASHINGTON, FISCAL YEAR ENDED AUGUST 31, 1996 (4/30/97)

97-A-801 MAINE, FISCAL YEAR ENDED JUNE 30, 1995 (4/30/97)

97-A-843 NATIONAL TROPICAL BOTANICAL GARDEN, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/15/97)

97-A-848 WYOMING, FISCAL YEAR ENDED JUNE 30, 1995 (5/21/97)

97-A-849 VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1994 (5/16/97)

97-A-866 KANSAS, FISCAL YEAR ENDED JUNE 30, 1996 (5/21/97)

97-A-881 JUNEAU, ALASKA, FISCAL YEAR ENDED JUNE 30, 1996 (5/29/97)

97-A-942 VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (6/16/97)

97-A-954 NEW MEXICO DEPARTMENT OF GAME AND FISH, FISCAL YEAR ENDED JUNE 30, 1996 (6/19/97) **\$30,740

97-A-962 NEW YORK, FISCAL YEAR ENDED MARCH 31, 1996 (6/24/97)

97-A-972 NATIONAL FISH AND WILDLIFE FOUNDATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/26/97)

97-A-993 VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (8/8/97)

97-A-994 MINNESOTA, FISCAL YEAR ENDED JUNE 30, 1995 (7/10/97)

97-A-1005 COLUMBUS, OHIO, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/10/97)

97-A-1015 ILLINOIS DEPARTMENT OF CONSERVATION, FISCAL YEAR ENDED JUNE 30, 1995 (7/10/97)

97-A-1041 NEBRASKA, FISCAL YEAR ENDED JUNE 30, 1995 (7/17/97)

97-A-1043 SOUTHERN ILLINOIS UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1996 (7/17/97)

97-A-1050 UNIVERSITY OF VERMONT AND STATE AGRICULTURAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1996 (7/18/97)

97-A-1093 TEXAS, FISCAL YEAR ENDED AUGUST 31, 1996 (8/7/97)

97-A-1097 FLORIDA, FISCAL YEAR ENDED JUNE 30, 1996 (8/7/97)

97-A-1109 WESTERN ILLINOIS UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1996 (8/13/97)

97-A-1113 INTERNATIONAL CRANE FOUNDATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1996 (8/14/97)

97-A-1117 UTAH, FISCAL YEAR ENDED JUNE 30, 1996 (8/13/97)

97-A-1118 NATURE CONSERVANCY, FISCAL YEAR ENDED JUNE 30, 1996 (8/13/97)

97-A-1119 HAWAII DEPARTMENT OF LAND AND NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1996 (8/14/97)

97-A-1142 LOUISIANA, FISCAL YEAR ENDED JUNE 30, 1996 (8/21/97)

97-A-1143 MICHIGAN DEPARTMENT OF NATURAL RESOURCES, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1995 (8/21/97)

97-A-1144 MISSOURI, FISCAL YEAR ENDED JUNE 30, 1995 (8/21/97)

97-A-1145 VERMONT, FISCAL YEAR ENDED JUNE 30, 1995 (8/22/97)

97-A-1149 KEYSTONE CENTER, FISCAL YEAR ENDED JUNE 30, 1996 (8/22/97)

97-A-1157 NATURE CONSERVANCY, FISCAL YEAR ENDED JUNE 30, 1995 (8/26/97)

97-A-1158 WASHINGTON, FISCAL YEAR ENDED JUNE 30, 1995 (8/26/97)

97-A-1159 WASHINGTON, FISCAL YEAR ENDED JUNE 30, 1994 (8/26/97)

97-A-1160 JOB CORPS, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1993 (9/18/97) **\$86,385

97-A-1178 NEW HAMPSHIRE, FISCAL YEAR ENDED JUNE 30, 1996 (9/4/97)

97-A-1180 WISCONSIN, FISCAL YEAR ENDED JUNE 30, 1995 (9/5/97) **\$26,410

97-A-1181 ARIZONA, FISCAL YEAR ENDED JUNE 30, 1993 (9/5/97) **\$1,314

97-A-1183 NEBRASKA, FISCAL YEAR ENDED JUNE 30, 1996 (9/5/97)

97-A-1186 UNIVERSITY OF SOUTHERN MISSISSIPPI, FISCAL YEAR ENDED JUNE 30, 1996 (9/9/97)

97-A-1191 MARYLAND, FISCAL YEAR ENDED JUNE 30, 1996 (9/9/97)

97-A-1194 MAUI COUNTY, HAWAII, FISCAL YEAR ENDED JUNE 30, 1996 (9/9/97)

97-A-1202 NEVADA, FISCAL YEAR ENDED JUNE 30, 1996 (9/10/97)

97-A-1204 MISSOURI, FISCAL YEAR ENDED JUNE 30, 1996 (9/10/97)

97-A-1205 MINNESOTA, FISCAL YEAR ENDED JUNE 30, 1996 (9/10/97)

97-A-1206 SOUTH DAKOTA, FISCAL YEAR ENDED JUNE 30, 1996 (9/10/97) **\$7,465

97-A-1224 NORTH DAKOTA, TWO FISCAL YEARS ENDED JUNE 30, 1996 (9/17/97) **\$6,450

97-A-1231 WISCONSIN,
FISCAL YEAR ENDED
JUNE 30, 1996
(9/16/97)

97-A-1233 FAULK COUNTY,
SOUTH DAKOTA, TWO
FISCAL YEARS ENDED
DECEMBER 31, 1996 (9/16/97)

97-A-1241 SOUTH
CAROLINA, FISCAL YEAR
ENDED JUNE 30, 1996
(9/17/97)

97-A-1247 GEORGIA,
FISCAL YEAR ENDED
JUNE 30, 1995
(9/17/97)

97-A-1258 GRAYS HARBOR
CONSERVATION DISTRICT,
THREE FISCAL YEARS
ENDED DECEMBER 31, 1996
(9/22/97)

97-A-1259 MISSOURI
BOTANICAL GARDEN,
FISCAL YEAR ENDED
DECEMBER 31, 1996 (9/22/97)

97-A-1260 NEW JERSEY,
FISCAL YEAR ENDED
JUNE 30, 1996
(9/22/97)

97-A-1261 GEORGIA,
FISCAL YEAR ENDED
JUNE 30, 1996
(9/22/97)

97-A-1269 RHODE ISLAND,
FISCAL YEAR ENDED
JUNE 30, 1996
(9/22/97)

97-A-1270 ALASKA, FISCAL
YEAR ENDED JUNE 30, 1996
(9/23/97)

97-A-1271 TENNESSEE,
FISCAL YEAR ENDED
JUNE 30, 1996
(9/23/97)

97-A-1276 PRBO, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(9/25/97)

U.S. GEOLOGICAL SURVEY

97-A-691 THE
ENVIRONMENTAL CAREERS
ORGANIZATION, FISCAL
YEAR ENDED DECEMBER
31, 1995
(4/3/97)

97-A-736 SAN JOSE STATE
UNIVERSITY FOUNDATION,
FISCAL YEAR ENDED
JUNE 30, 1996
(4/9/97)

97-A-1111 BROWN
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1996
(8/13/97)

97-A-1198 UNIVERSITY OF
KENTUCKY, FISCAL YEAR
ENDED JUNE 30, 1996
(9/9/97)

97-A-1228 ROCK COUNTY,
WISCONSIN, FISCAL YEAR
ENDED DECEMBER 31, 1996
(9/16/97)

97-A-1230 UNIVERSITY
SYSTEM OF NEW
HAMPSHIRE, FISCAL YEAR
ENDED JUNE 30, 1996
(9/16/97)

97-A-1235 FRANKLIN &
MARSHALL COLLEGE,
FISCAL YEAR ENDED
JUNE 30, 1996
(9/16/97)

97-A-1245 COLUMBIA
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1996
(9/16/97)

INDIRECT COST PROPOSALS

BUREAU OF INDIAN AFFAIRS

97-P-694 ST. REGIS
MOHAWK TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(4/1/97)

97-P-697 INTER-TRIBAL
COUNCIL OF MICHIGAN,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(4/1/97)

97-P-699 SANTEE SIOUX
TRIBE OF NEBRASKA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(4/7/97)

97-P-700 SANTEE SIOUX
TRIBE OF NEBRASKA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/7/97) *\$17,500

97-P-702 KAW NATION OF
OKLAHOMA, FISCAL YEAR
ENDED DECEMBER 31, 1996
(4/7/97)

97-P-703 SOUTHERN UTE
INDIAN TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1997
(4/7/97) *\$817

97-P-704
YAVAPAI-PRESCOTT
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(4/7/97)

97-P-705 UPPER SKAGIT
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1995
(4/7/97)

97-P-706 UPPER SKAGIT
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(4/7/97)

97-P-707 SANTA ANA
PUEBLO, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(4/8/97) *\$7,488

97-P-708 SANTA ANA
PUEBLO, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(4/8/97) *\$9,603

97-P-709 PINOLEVILLE
INDIAN RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(4/8/97) *\$995

97-P-710 WALKER RIVER
PAIUTE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(4/8/97) *\$14,965

97-P-711 COAST INDIAN
COMMUNITY OF THE
RESIGHINI RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(4/8/97)

97-P-712 TEMECULA BAND
OF LUISENO MISSION
INDIANS, PECHANGA
INDIAN RESERVATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(4/8/97)

97-P-713 BEAR RIVER
BAND OF THE
ROHNERVILLE
RANCHERIA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(4/8/97)

97-P-714 REDWOOD
VALLEY LITTLE RIVER
BAND OF POMO
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1997
(4/8/97)

97-P-715 NEZ PERCE
TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(4/8/97) *\$220,127

97-P-716 COEUR D'ALENE
TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(4/8/97) *\$15,128

97-P-717
STOCKBRIDGE-MUNSEE
COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(4/8/97)

97-P-718 LAC COURTE
OREILLES TRIBAL
GOVERNING BOARD,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(4/8/97)

97-P-723 MECHOOPDA
INDIAN TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1996
(4/9/97) *\$1,097

97-P-724 MECHOOPDA
INDIAN TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1997
(4/9/97) *\$1,202

97-P-725 SHINGLE
SPRINGS RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1997 (4/10/97)
*\$2,205

97-P-745 COLUMBIA RIVER
INTER-TRIBAL FISH
COMMISSION, FISCAL YEAR
ENDED
DECEMBER 31, 1997
(4/14/97)

97-P-746 SEMINOLE
NATION OF OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/15/97)

97-P-747 SEMINOLE
NATION OF OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(4/15/97)

97-P-760 SAN JUAN
PUEBLO, FISCAL YEAR
ENDED DECEMBER 31, 1997
(4/16/97) *\$102,465

97-P-770 SAC & FOX
TRIBE OF THE MISSISSIPPI
IN IOWA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(4/22/97)

97-P-774
SISSETON-WAHPETON
SIOUX TRIBE, FISCAL YEAR
ENDED
SEPTEMBER 30, 1997
(4/22/97) *\$115,647

97-P-775 CHITIMACHA
TRIBE OF LOUISIANA,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(4/22/97)

97-P-789 NOOKSACK
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1994
(4/24/97) *\$76,976

97-P-790 NOOKSACK
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(4/24/97) *\$137,756

97-P-791 HOULTON BAND
OF MALISEET INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/25/97)

97-P-792 SAN FELIPE
PUEBLO, FISCAL YEAR
ENDED DECEMBER 31, 1995
(4/29/97)

97-P-793 SAN FELIPE
PUEBLO, FISCAL YEAR
ENDED DECEMBER 31, 1996
(4/29/97)

97-P-794
SHOSHONE-BANNOCK
TRIBAL SCHOOL, FISCAL
YEAR ENDED JUNE 30, 1997
(4/29/97) *\$111,767

97-P-796 FOND DU LAC
RESERVATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(4/30/97)

97-P-805 SOKAOGON
CHIPPEWA COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/30/97)

97-P-808 HANNAHVILLE
INDIAN COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(5/1/97)

97-P-809 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1998
(5/2/97)

97-P-810 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(5/2/97)

97-P-811 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(5/2/97)

97-P-812 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1995
(5/2/97)

97-P-813 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1994
(5/2/97)

97-P-816 PICAYUNE
RANCHERIA OF THE
CHUKCHANSI RANCHERIA,
FISCAL YEAR ENDED
OCTOBER 31, 1997
(5/5/97) *\$3,912

97-P-818 BATTLE
MOUNTAIN BAND COUNCIL
(TE-MOAK SHOSHONE
TRIBE), FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(5/5/97) *\$1,406

97-P-819 SHOSHONE AND
ARAPAHO JOINT
PROGRAMS, FISCAL YEAR
ENDED DECEMBER 31, 1996
(5/5/97)

97-P-820 TONKAWA TRIBE
OF OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(5/5/97)

97-P-821 MAINE INDIAN
EDUCATION, FISCAL YEAR
ENDED JUNE 30, 1997
(5/6/97)

97-P-823 PLEASANT POINT
PASSAMAQUODDY TRIBAL
COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(4/14/97)

97-P-824 PLEASANT POINT
PASSAMAQUODDY TRIBAL
COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(4/16/97)

97-P-825 MENOMINEE
TRIBAL ENTERPRISES,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(5/8/97)

97-P-826 APACHE TRIBE
OF OKLAHOMA, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(5/8/97)

97-P-829 OWENS VALLEY
INDIAN WATER
COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1997
(5/9/97)

97-P-830 LYTTON
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1997
(5/9/97)

97-P-832 COQUILLE
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(5/9/97) *\$7,557

97-P-833 SAN PASQUAL
BAND OF MISSION INDIANS,
FISCAL
YEAR ENDED
DECEMBER 31, 1994
(5/9/97)

97-P-839 REDDING
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1997
(5/13/97) *\$31,131

97-P-840 LUMMI INDIAN
BUSINESS COUNCIL, FISCAL
YEAR ENDED DECEMBER
31, 1997 (5/13/97)

97-P-841 YERRINGTON
PAIUTE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(5/13/97) *\$10,587

97-P-857 MENOMINEE
INDIAN TRIBE OF
WISCONSIN, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(5/20/97)

97-P-858 POARCH BAND OF
CREEK INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1997 (5/20/97)

97-P-859 POKAGON BAND
OF POTAWATOMI INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(5/20/97)

97-P-860 CONFEDERATED
SALISH AND KOOTENAI
TRIBES, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(5/20/97)

97-P-868 MUSCOGEE
(CREEK) NATION DIVISION
OF HEALTH
ADMINISTRATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(5/22/97)

97-P-873 ALABAMA
COUSHATTA INDIAN
RESERVATION, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(5/23/97)

97-P-886 LOWER BRULE
SIOUX TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(5/30/97) *\$77,005

97-P-887 KIALEGEE
TRIBAL TOWN OF
OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(5/30/97) *\$7,500

97-P-888 MISSISSIPPI
BAND OF CHOCTAW
INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(5/30/97)

97-P-889 ROCK POINT
COMMUNITY SCHOOL,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/3/97)

97-P-890 STANDING ROCK
SIOUX TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(6/3/97)

97-P-892 ELY SHOSHONE
TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(6/3/97) *\$44,239

97-P-894 ROUND VALLEY
INDIAN HEALTH CENTER,
FISCAL YEAR ENDED
JUNE 30, 1997
(6/3/97)

97-P-895 ROUND VALLEY
INDIAN HEALTH CENTER,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/3/97)

97-P-904 OGLALA LAKOTA
COLLEGE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(6/5/97) *\$5,768

97-P-909 STANDING ROCK
SIOUX TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(6/5/97)

97-P-918 MILLE LACS
BAND OF CHIPPEWA
INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(6/9/97)

97-P-919 FORT BIDWELL
INDIAN COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(6/10/97)

97-P-920 FORT BIDWELL
INDIAN COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(6/10/97) *\$11,102

97-P-924 MASHANTUCKET
PEQUOT TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(6/11/97)

97-P-925 MASHANTUCKET
PEQUOT TRIBAL NATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(6/11/97)

97-P-943 FORT SILL
APACHE TRIBE OF
OKLAHOMA,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(6/16/97) *\$7,170

97-P-955 NATIVE VILLAGE
OF BARROW, FISCAL YEAR
ENDED DECEMBER 31, 1997
(6/19/97) *\$17,687

97-P-958 NOTTAWASEPPI
HURON BAND OF
POTAWATOMI,
FISCAL YEAR ENDED
OCTOBER 31, 1997
(6/24/97)

97-P-964 CLOVERDALE
RANCHERIA OF POMO
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1997
(6/24/97)

97-P-965 CONFEDERATED
TRIBES OF SILETZ INDIANS
OF OREGON, FISCAL YEAR
ENDED DECEMBER 31, 1997
(6/24/97)

97-P-969 CHUSKA SCHOOL
BOARD OF EDUCATION,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(6/25/97) *\$22,281

97-P-970 CHUSKA SCHOOL
BOARD OF EDUCATION,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1998
(6/25/97) *\$22,281

97-P-976 HOH INDIAN
TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(6/30/97)

97-P-983 LAS VEGAS
PAIUTE TRIBE, FISCAL YEAR
ENDED
DECEMBER 31, 1996
(7/1/97) *\$112,594

97-P-989 OSAGE NATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(7/8/97) *\$74,243

97-P-990 HUALAPAI
NATION, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(7/8/97)

97-P-992 CABAZON BAND
OF MISSION INDIANS,
FISCAL YEAR ENDED
JUNE 30, 1997
(7/8/97) *\$235,288

97-P-1006 MAKAH TRIBAL
COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(7/10/97)

97-P-1021 NISQUALLY
INDIAN TRIBE, FISCAL YEAR
ENDED
DECEMBER 31, 1997
(7/10/97) *\$105,537

97-P-1025 KLAMATH
TRIBAL HEALTH AND
FAMILY SERVICES, FISCAL
YEAR ENDED
DECEMBER 31, 1994
(7/14/97)

97-P-1026 KLAMATH
TRIBAL HEALTH AND
FAMILY SERVICES, FISCAL
YEAR ENDED
DECEMBER 31, 1996
(7/14/97) *\$2,256

97-P-1027 WYANDOTTE
TRIBE OF OKLAHOMA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1998
(7/14/97)

97-P-1028 ALBUQUERQUE
AREA INDIAN HEALTH
BOARD, INC., FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(7/14/97)

97-P-1030 KWIGILLINGOK
NATIVE COUNCIL, FISCAL
YEAR ENDED
DECEMBER 31, 1997 (7/14/97)

97-P-1031 SAULT STE.
MARIE TRIBE OF CHIPPEWA
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1997
(7/15/97)

97-P-1032 KEWEENAW BAY
INDIAN COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(7/15/97)

97-P-1033 PENOBSCOT
INDIAN NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(7/15/97)

97-P-1034 FOREST COUNTY
POTAWATOMI
COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(7/15/97)

97-P-1061 UPPER SIOUX
COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1994
(7/25/97)

97-P-1063 QUILEUTE
TRIBAL SCHOOL, FISCAL
YEAR ENDED JUNE 30, 1997
(7/25/97)

97-P-1064 OGLALA SIOUX
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1995
(7/25/97)

97-P-1065 OGLALA SIOUX
TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(7/25/97) *\$40,001

97-P-1067 NORTHERN
CHEYENNE TRIBE, INC.,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(7/29/97)

97-P-1068 NORTHERN
CHEYENNE TRIBE, INC.,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(7/29/97) *\$9,424

97-P-1069 ALL INDIAN
PUEBLO COUNCIL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1997
(7/29/97) *\$143,098

97-P-1070 ALL INDIAN
PUEBLO COUNCIL, INC.,
FISCAL YEAR ENDED
JUNE 30, 1998
(7/29/97) *\$132,310

97-P-1071 CONFEDERATED
TRIBES OF THE COLVILLE
RESERVATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(7/29/97) *\$464,329

97-P-1080 1854
AUTHORITY, FISCAL YEAR
ENDED DECEMBER 31, 1998
(8/1/97)

97-P-1081 SAC & FOX
TRIBE OF THE MISSISSIPPI
IN IOWA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(8/1/97)

97-P-1083 BAY MILLS
INDIAN COMMUNITY,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(8/6/97)

97-P-1101 RENO-SPARKS
INDIAN COLONY,
FISCAL YEAR ENDED
DECEMBER 31, 1997 (8/11/97)
*\$70,615

97-P-1102 RENO-SPARKS
INDIAN COLONY, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (8/11/97)
*\$31,759

97-P-1103 SHOALWATER
BAY INDIAN TRIBE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(8/12/97) *\$57,508

97-P-1121 HOPI TRIBE,
FISCAL YEAR ENDED
NOVEMBER 30, 1997
(8/19/97)

97-P-1122 SHERWOOD
VALLEY RANCHERIA,
FISCAL YEAR ENDED
OCTOBER 31, 1997
(8/19/97)

97-P-1134 DELAWARE
TRIBE OF WESTERN
OKLAHOMA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(8/20/97)

97-P-1136 THREE
AFFILIATED TRIBES, FISCAL
YEAR ENDED SEPTEMBER
30, 1995 (8/20/97)

97-P-1137 THREE
AFFILIATED TRIBES, FISCAL
YEAR ENDED SEPTEMBER
30, 1997 (8/20/97) *\$241,431

97-P-1154 JEMEZ PUEBLO,
FISCAL YEAR ENDED
SEPTEMBER 30, 1998
(8/22/97)

BUREAU OF RECLAMATION

97-P-893 NORTH DAKOTA
WATER COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/3/97)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

97-P-1066
COMMONWEALTH
OF THE NORTHERN
MARIANA ISLANDS
PUBLIC SCHOOL
SYSTEM, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(7/17/97) *\$25,070

97-P-1185
COMMONWEALTH
OF THE NORTHERN
MARIANA ISLANDS,
INDIRECT COST
PROPOSAL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(9/9/97) *\$88,700

Guam

97-P-1170 UNIVERSITY OF
GUAM, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(9/3/97)

Republic of Palau

97-P-1165 REPUBLIC OF
PALAU, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(9/2/97)

U.S. Virgin Islands

97-P-776 CENTRAL
SERVICE COST
ALLOCATION PLAN,
GOVERNMENT OF THE
VIRGIN ISLANDS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1999
(4/22/97)

97-P-938 DEPARTMENT OF
HEALTH, GOVERNMENT OF
THE VIRGIN ISLANDS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1999
(6/10/97)

97-P-939 DEPARTMENT OF
JUSTICE, GOVERNMENT OF
THE VIRGIN ISLANDS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1999
(6/9/97)

MULTI-OFFICE

97-P-772 HAWAII
DEPARTMENT OF LAND
AND NATURAL RESOURCES,
FISCAL
YEAR ENDED JUNE 30, 1998
(4/21/97)

97-P-817 OREGON
DEPARTMENT OF GEOLOGY
AND
MINERAL INDUSTRIES,
FISCAL YEAR ENDED
JUNE 30, 1998
(5/5/97)

97-P-831 CALIFORNIA
DEPARTMENT OF PARKS
AND RECREATION,
FISCAL YEAR ENDED
JUNE 30, 1998
(5/9/97)

97-P-852 WASHINGTON
DEPARTMENT OF
ECOLOGY, FISCAL YEAR
ENDED JUNE 30, 1998
(5/19/97) *\$57,909

97-P-884 OREGON
DEPARTMENT OF FISH AND
WILDLIFE, FISCAL YEAR
ENDED JUNE 30, 1998
(5/30/97) *\$231,100

97-P-891 IDAHO
DEPARTMENT OF WATER
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1998
(6/3/97)

97-P-903 CALIFORNIA
DEPARTMENT OF WATER
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1997
(6/5/97)

97-P-935 UTAH
DEPARTMENT OF NATURAL
RESOURCES-GEOLOGICAL
SURVEY, FISCAL YEAR
ENDED JUNE 30, 1997
(6/12/97)

97-P-963 MONTANA
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/24/97)

97-P-991 NEVADA
DIVISION OF
ENVIRONMENTAL
PROTECTION, FISCAL YEAR
ENDED JUNE 30, 1998
(7/8/97) *\$125,089

97-P-1007 ARIZONA GAME
AND FISH DEPARTMENT,
FISCAL YEAR ENDED
JUNE 30, 1998
(7/10/97)

97-P-1008 ALASKA
DEPARTMENT OF FISH AND
GAME, FISCAL YEAR ENDED
JUNE 30, 1998 (7/10/97)

97-P-1022 MONTANA
DEPARTMENT OF NATURAL
RESOURCES AND
CONSERVATION, FISCAL
YEAR ENDED JUNE 30, 1998
(7/10/97) *\$940

97-P-1029 UTAH
DEPARTMENT OF NATURAL
RESOURCES, DIVISION OF
WILDLIFE, FISCAL YEAR
ENDED
JUNE 30, 1998
(7/14/97)

97-P-1188 IDAHO FISH AND
GAME, FISCAL YEAR ENDED
JUNE 30, 1998 (9/9/97)

NATIONAL PARK SERVICE

97-P-701 WYOMING
DEPARTMENT OF
COMMERCE, FISCAL YEAR
ENDED JUNE 30, 1998
(4/7/97)

97-P-742 GEORGIA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1997
(4/10/97)

97-P-856 NEW MEXICO
DEPARTMENT OF ENERGY,
MINERALS AND NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1998
(5/20/97) *\$828,440

97-P-885 MISSOURI
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED
JUNE 30, 1998
(5/30/97)

97-P-933 KANSAS
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/12/97)

97-P-934 COLORADO
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/12/97)

97-P-968 WISCONSIN
STATE HISTORICAL
SOCIETY, FISCAL YEAR
ENDED JUNE 30, 1998
(6/25/97)

97-P-973 MISSISSIPPI
DEPARTMENT OF ARCHIVES
AND HISTORY, FISCAL
YEAR ENDED
JUNE 30, 1998
(6/27/97)

97-P-975 MICHIGAN
DEPARTMENT OF STATE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1998
(6/30/97)

97-P-982 MINNESOTA
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1998
(7/1/97)

97-P-1098 OHIO
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 1998
(8/7/97)

97-P-1105 VIRGINIA
DEPARTMENT OF HISTORIC
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1998
(8/13/97)

97-P-1248 PENNSYLVANIA
HISTORICAL AND MUSEUM
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 1998
(9/17/97)

97-P-1278 SOUTH
CAROLINA DEPARTMENT
OF ARCHIVES AND
HISTORY, FISCAL YEAR
ENDED JUNE 30, 1998
(9/24/97)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

97-P-967 VIRGINIA
DEPARTMENT OF MINES,
MINERALS, AND ENERGY,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/25/97)

97-P-1060 TEXAS
RAILROAD COMMISSION,
FISCAL YEAR ENDED
AUGUST 31, 1998
(7/24/97)

97-P-1110 VIRGINIA
DEPARTMENT OF
CONSERVATION AND
RECREATION, FISCAL YEAR
ENDED JUNE 30, 1998
(8/13/97)

U.S. FISH AND WILDLIFE SERVICE

97-P-695 ATLANTIC
STATES MARINE FISHERIES
COMMISSION, TWO FISCAL
YEARS ENDED
JUNE 30, 1996
(4/4/97)

97-P-696 PENNSYLVANIA
FISH AND BOAT
COMMISSION, FISCAL YEAR
ENDED
JUNE 30, 1998
(4/4/97)

97-P-698 MISSOURI
DEPARTMENT OF
CONSERVATION, FISCAL
YEAR ENDED JUNE 30, 1998
(4/7/97)

97-P-855 SOUTH DAKOTA
DEPARTMENT OF GAME,
FISH AND PARKS, FISCAL
YEAR ENDED JUNE 30, 1998
(5/20/97)

97-P-864 NORTH CAROLINA
WILDLIFE RESOURCES
COMMISSION, FISCAL YEAR
ENDED
JUNE 30, 1997
(5/21/97)

97-P-921 MICHIGAN
DEPARTMENT OF
ENVIRONMENTAL
QUALITY, FISCAL
YEAR ENDED
JUNE 30, 1997
(6/10/97)

97-P-926 MICHIGAN
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(6/11/97)

97-P-944 ARKANSAS GAME
AND FISH COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1998
(6/19/97)

97-P-1037 MARYLAND
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1997
(7/16/97)

97-P-1038 PENNSYLVANIA
GAME COMMISSION, FISCAL
YEAR ENDED
JUNE 30, 1996
(7/16/97)

97-P-1135 LOUISIANA
DEPARTMENT OF WILDLIFE
AND FISHERIES, FISCAL
YEAR ENDED
JUNE 30, 1998
(8/20/97) *\$60,401

97-P-1249 MISSISSIPPI
DEPARTMENT OF WILDLIFE,
FISHERIES AND PARKS,
FISCAL YEAR ENDED JUNE
30, 1998 (9/17/97)

U.S. GEOLOGICAL SURVEY

97-P-974 GEOLOGICAL
SURVEY OF ALABAMA'S
STATE OIL AND GAS
BOARD, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(6/30/97)

APPENDIX 3

MONETARY IMPACT OF AUDIT ACTIVITIES FROM APRIL 1, 1997, THROUGH SEPTEMBER 30, 1997

ACTIVITY	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE*	REVENUES**	TOTAL
Bureau of Indian Affairs	1,214,217	2,867,059	0	\$4,081,274
Bureau of Land Management	139,099	0	0	139,099
Bureau of Reclamation	0	691,702	0	691,702
Insular Areas: ***				
- Commonwealth of the Northern Mariana Islands	0	113,770	0	113,770
- Guam		11,308,541	490,000	11,798,541
Minerals Management Service		3,216,049		3,216,049
Mult-Office	0	415,038	0	415,038
National Park Service	183,892	2,449,508	0	2,633,400
Office of Surface Mining Reclamation and Enforcement	1,653,108	0	0	1,653,108
U.S. Bureau of Mines	40,516	0	0	40,516
U.S. Fish and Wildlife Service	746,583	2,360,045	0	3,106,628
Total	3,977,415	23,421,710	490,000	27,889,125
* Includes monetary impact of indirect cost proposals negotiated. ** Represents lost or potential additional revenues. *** Includes monetary impact of non-Federal funds (see Appendix 4).				

APPENDIX 4

NON-FEDERAL FUNDING INCLUDED IN MONETARY IMPACT OF AUDIT ACTIVITIES DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 1997

No. 97-I-1051 - "Followup of Recommendations Concerning Personnel and Payroll Practices, Legislative Branch, Government of Guam," dated July 31, 1997. All of the \$8,214,507 reported as monetary impact represents insular area funds.

No. 97-I-1294 - "School Bus Operations, Department of Public Works, Government of Guam," dated September 30, 1997. All of the \$3,584,034 reported as monetary impact represents insular area funds.

APPENDIX 5
AUDIT RESOLUTION ACTIVITY
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	65	\$41,865,643	\$3,013,066
B. Which were issued during the reporting period	<u>37</u>	<u>3,977,415</u>	<u>316,115</u>
Total (A+B)	<u>102</u>	<u>\$45,843,058</u>	<u>\$3,329,181</u>
C. For which a management decision was made during the reporting period	37	\$6,425,272	\$1,693,322
(i) dollar value of disallowed costs	30	\$5,789,917	\$1,395,939
(ii) dollar value of costs not disallowed	12	\$635,355	\$297,383
D. For which no management decision had been made by the end of the reporting period	65	\$39,417,786	\$1,635,859
E. For which no management decision was made within 6 months of issuance	43	\$37,601,377	\$1,319,744

* 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 5
AUDIT RESOLUTION ACTIVITY
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	\$259,593,079
B. Which were issued during the reporting period	<u>62</u>	<u>23,421,710</u> ***
Total (A+B)	<u>106</u>	<u>\$283,014,789</u>
C. For which a management decision was made during the reporting period	78	\$65,705,848
(i) dollar value of recommendations that were agreed to by management	77	\$63,167,093***
(ii) dollar value of recommendations that were not agreed to by management	3	\$2,538,755
D. For which no management decision had been made by the end of the reporting period	28	\$217,308,941
E. For which no management decision was made within 6 months of issuance	22	\$201,994,986
* Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories. ** Amounts include preaward audits. *** Amounts include indirect cost proposals negotiated.		

APPENDIX 5
AUDIT RESOLUTION ACTIVITY
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	10	\$186,813,613
B. Which were issued during the reporting period	<u>1</u>	<u>490,000</u>
Total (A+B)	<u>11</u>	<u>\$187,303,613</u>
C. For which a management decision was made during the reporting period	1	\$35,000,000
(i) dollar value of recommendations that were agreed to by management	1	\$35,000,000
(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	10	\$152,303,613
E. For which no management decision was made within 6 months of issuance	9	\$151,813,613

APPENDIX 6

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, 1997, 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 AND \$3,062,000 UNRESOLVED

96-I-1025 NEVADA LAND EXCHANGE ACTIVITIES, BUREAU OF LAND MANAGEMENT (07/15/96) - 1 RECOMMENDATION AND \$7,800,000 UNRESOLVED

INSULAR AREAS

American Samoa

93-I-1600 REVIEW OF GRANT ADMINISTRATION, DEPARTMENT OF EDUCATION, AMERICAN SAMOA GOVERNMENT (09/30/93) - 3 RECOMMENDATIONS AND \$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) - 6 RECOMMENDATIONS AND \$145,877,257 UNRESOLVED

Guam

92-I-597 SELECTION, PROCUREMENT, AND ADMINISTRATION OF WATER DISTRIBUTION PROJECTS, PUBLIC UTILITY AGENCY OF GUAM, GOVERNMENT OF GUAM (03/20/92) - 2 RECOMMENDATIONS UNRESOLVED

93-I-706 SELECTED SPECIAL REVENUE FUNDS, GOVERNMENT OF GUAM (03/15/93) - 7 RECOMMENDATIONS AND \$39,330,411 UNRESOLVED

93-I-1195 IMPACT OF THE COMPACT OF FREE ASSOCIATION ON THE GOVERNMENT OF GUAM (06/28/93) - 1 RECOMMENDATION AND \$15,911,978 UNRESOLVED

94-I-106 REVIEW OF GUAM'S GOVERNMENTWIDE TRAVEL PRACTICES (11/26/93) - 16 RECOMMENDATIONS AND \$1,689,650 UNRESOLVED

94-I-980 FOOD STAMP PROGRAM, DEPARTMENT OF PUBLIC HEALTH AND SOCIAL SERVICES (07/25/94) - 17 RECOMMENDATIONS AND \$646,028 UNRESOLVED

97-I-591 GUAM LEGISLATURE, GOVERNMENT OF GUAM (3/24/97) - 5 RECOMMENDATIONS AND \$1,004,084 UNRESOLVED

97-I-617 FOLLOWUP OF RECOMMENDATIONS CONCERNING FOOD SERVICES OPERATIONS, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (3/26/97) - 3 RECOMMENDATIONS AND \$351,231 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 AND \$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 AND \$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 AND \$265,823 UNRESOLVED

94-I-248 PROPERTY MANAGEMENT FUNCTIONS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (01/24/94) - 2 RECOMMENDATIONS AND \$457,000 UNRESOLVED

95-I-1258 SCHOOL LUNCH PROGRAM, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (09/12/95) - 1 RECOMMENDATION UNRESOLVED

96-E-828 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (05/31/96) - 2 RECOMMENDATIONS UNRESOLVED

97-I-40 DIVISION OF AGRICULTURE, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE, GOVERNMENT OF THE VIRGIN ISLANDS (10/21/96) - 8 RECOMMENDATIONS AND \$90,000 UNRESOLVED

97-E-189 SUBGRANT ADMINISTRATION FOR DISASTER ASSISTANCE FUNDS, OFFICE OF MANAGEMENT AND BUDGET, GOVERNMENT OF THE VIRGIN ISLANDS (11/26/96) - 2 RECOMMENDATIONS UNRESOLVED

97-E-239 PROCUREMENT PRACTICES FOR HURRICANE-RELATED DEBRIS REMOVAL, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (12/17/96) - 1 RECOMMENDATION UNRESOLVED

97-I-243 WORKMEN'S COMPENSATION PROGRAM, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/96) - 15 RECOMMENDATIONS AND \$2,530,000 UNRESOLVED

97-E-279 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, VIRGIN ISLANDS WATER AND POWER AUTHORITY (1/7/97) - 3 RECOMMENDATIONS UNRESOLVED

MINERALS MANAGEMENT SERVICE

96-I-1255 SELECTED
ACTIVITIES OF THE
ROYALTY MANAGEMENT
SYSTEM, MINERALS
MANAGEMENT SERVICE
(09/30/96) -
3 RECOMMENDATIONS AND
\$3,860,000 UNRESOLVED

NATIONAL PARK SERVICE

96-I-806 EMERGENCY
MEDICAL AND SEARCH
AND RESCUE SERVICES,
NATIONAL PARK SERVICE
(06/10/96) -
2 RECOMMENDATIONS AND
\$4,501,000 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.)*

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

MINERALS MANAGEMENT SERVICE

97-E-310 MBC APPLIED
ENVIRONMENTAL
SCIENCES, FOLLOWUP OF
COSTS SUBMITTED TO
MINERALS MANAGEMENT
SERVICE (1/24/97) - \$180,134
UNRESOLVED

NATIONAL PARK SERVICE

97-E-441 SHARP
CONSTRUCTION COMPANY,
INC., CLAIM AGAINST
NATIONAL PARK SERVICE
UNDER CONTRACT NO.
1443CX160093902 (2/12/97) -
\$1,143,635 UNRESOLVED

97-E-589 RESERVE
CONSTRUCTION COMPANY,
INC., COST PROPOSAL
SUBMITTED TO THE
NATIONAL PARK SERVICE
UNDER SOLICITATION NO.
1443CX500095905 (3/10/97) -
\$163,076 UNRESOLVED

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 (06/10/96) - \$858,267
UNRESOLVED

97-E-100 U.S. FISH AND
WILDLIFE SERVICE
WILDLIFE AND SPORT FISH
RESTORATION GRANTS TO
CONNECTICUT, TWO FISCAL
YEARS ENDED JUNE 30,
1995 (10/30/96) - \$1,750,514
UNRESOLVED

97-E-450 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
CALIFORNIA, TWO FISCAL
YEARS ENDED MAY 31, 1995
(2/13/97) - \$3,351,268
UNRESOLVED

U.S. GEOLOGICAL SURVEY

93-E-339 TGS
TECHNOLOGY, INC.,
CLOSING STATEMENT
(12/22/92) - \$520,235
UNRESOLVED

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

96-A-1122 NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 30, 1994 (08/15/96) -
1 RECOMMENDATION UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution.*)

96-A-1209 PUYALLUP TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (09/05/96) -
7 RECOMMENDATIONS AND \$3,024 UNRESOLVED (*Unresolved findings pertain to FWS.*)

97-A-475 NARRAGANSETT INDIAN TRIBE, TWO FISCAL YEARS ENDED DECEMBER 31, 1993 (3/6/97) -
11 RECOMMENDATIONS AND \$12,024 UNRESOLVED

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 AND \$6,087,882 UNRESOLVED

91-A-803 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1986 (05/07/91) -
1 RECOMMENDATION AND \$1,537,321 UNRESOLVED

91-A-823 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1987 (05/10/91) -
1 RECOMMENDATION AND \$455,857 UNRESOLVED

91-A-824 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (05/10/91) -
1 RECOMMENDATION AND \$196,593 UNRESOLVED

92-A-1179 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (08/13/92) -
1 RECOMMENDATION AND \$168,711 UNRESOLVED

93-A-110 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (10/26/92) -
1 RECOMMENDATION AND \$124,450 UNRESOLVED

93-A-225 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (11/19/92) -
1 RECOMMENDATION AND \$1,119,377 UNRESOLVED

93-A-1563 COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (09/13/93) -
52 RECOMMENDATIONS AND \$4,998,398 UNRESOLVED

94-A-525 COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (04/15/94) -
45 RECOMMENDATIONS AND \$6,078,308 UNRESOLVED

94-A-574 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (05/06/94) -
61 RECOMMENDATIONS AND \$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 AND \$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

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 AND \$57,900 UNRESOLVED

97-A-244 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/23/96) - 22 RECOMMENDATIONS AND \$166,523 UNRESOLVED

Chuuk

91-A-505 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (02/20/91) - 1 RECOMMENDATION AND \$665,817 UNRESOLVED

92-A-519 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (02/25/92) - 1 RECOMMENDATION AND \$1,940,938 UNRESOLVED

94-A-374 STATE OF CHUUK, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/28/94) - 15 RECOMMENDATIONS 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 AND \$98,216 UNRESOLVED

94-A-527 STATE OF POHNPEI, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (04/19/94) - 21 RECOMMENDATIONS AND \$2,764 UNRESOLVED

Yap

94-A-371 STATE OF YAP, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (02/25/94) - 22 RECOMMENDATIONS UNRESOLVED

Guam

97-A-514 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/21/97) - 106 RECOMMENDATIONS UNRESOLVED

Republic of the Marshall Islands

96-A-104 REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/01/95) - 75 RECOMMENDATIONS AND \$1,068,317 UNRESOLVED

Republic of Palau

92-A-368 PALAU
COMMUNITY ACTION
AGENCY, FISCAL YEAR
ENDED SEPTEMBER 30, 1990
(01/24/92) -
1 RECOMMENDATION AND
\$2,593 UNRESOLVED

92-A-885 REPUBLIC OF
PALAU, FISCAL YEAR
ENDED SEPTEMBER 30, 1989
(06/05/92) -
1 RECOMMENDATION AND
\$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) -
1 RECOMMENDATION AND
\$401,843 UNRESOLVED

94-A-499 REPUBLIC OF
PALAU, FISCAL YEAR
ENDED SEPTEMBER 30, 1991
(04/06/94) -
11 RECOMMENDATIONS
AND \$517,693 UNRESOLVED

94-A-882 REPUBLIC OF
PALAU, FISCAL YEAR
ENDED SEPTEMBER 30, 1992
(06/27/94) -
37 RECOMMENDATIONS
AND \$4,085 UNRESOLVED

95-A-1395 MICRONESIA
OCCUPATIONAL COLLEGE,
PALAU, TWO FISCAL YEARS
ENDED
SEPTEMBER 30, 1992
(09/28/95) -
6 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) -
1 RECOMMENDATION AND
\$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) -
4 RECOMMENDATIONS
UNRESOLVED

96-A-1144 GOVERNMENT
OF THE VIRGIN ISLANDS,
TWO FISCAL YEARS ENDED
SEPTEMBER 30, 1990
(08/20/96) -
16 RECOMMENDATIONS
UNRESOLVED

U.S. FISH AND WILDLIFE SERVICE

96-A-372 DELAWARE,
FISCAL YEAR ENDED
JUNE 30, 1994 (2/15/96) -
4 RECOMMENDATIONS AND
\$33,662 UNRESOLVED

96-A-630 ALASKA, FISCAL
YEAR ENDED JUNE 30, 1994
(03/28/96) -
2 RECOMMENDATIONS AND
\$72,509 UNRESOLVED

97-A-30 DELAWARE, FISCAL
YEAR ENDED JUNE 30, 1995
(10/8/96) -
4 RECOMMENDATIONS
UNRESOLVED

APPENDIX 7

SUMMARY OF INTERNAL AUDIT REPORTS OVER 6 MONTHS OLD PENDING CORRECTIVE ACTION

This is a listing of internal audit reports with management decisions over 6 months old for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action. These audits 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

95-I-598 BUREAU OF
INDIAN AFFAIRS PRINCIPAL
FINANCIAL STATEMENTS
FOR FISCAL YEARS 1993
AND 1994 (02/28/95) -
2 RECOMMENDATIONS

95-I-1402 WAPATO
IRRIGATION PROJECT,
BUREAU OF INDIAN
AFFAIRS (09/30/95) -
6 RECOMMENDATIONS

96-I-641 REVIEW OF INDIAN
IRRIGATION PROJECTS,
BUREAU OF INDIAN
AFFAIRS (03/29/96) -
13 RECOMMENDATIONS

96-I-1266 ADMINISTRATION
OF DELINQUENT LOANS BY
THE PHOENIX AREA OFFICE,
BUREAU OF INDIAN
AFFAIRS (09/30/96) -
1 RECOMMENDATION

97-I-196 STATEMENT OF
ASSETS AND TRUST FUND
BALANCES AT SEPTEMBER
30, 1995, OF THE TRUST
FUNDS MANAGED BY THE
OFFICE OF TRUST FUNDS
MANAGEMENT (12/13/96) -
16 RECOMMENDATIONS

97-I-504 DIRECT AND
GUARANTEED LOAN
PROGRAMS, EASTERN AREA
OFFICE, BUREAU OF INDIAN
AFFAIRS (3/10/97) -
4 RECOMMENDATIONS

BUREAU OF LAND MANAGEMENT

90-I-100 DRAINAGE
PROTECTION PROGRAM
(09/19/90) -
1 RECOMMENDATION

92-I-828 ONSHORE
GEOPHYSICAL
EXPLORATION PROGRAM
(05/26/92) -
2 RECOMMENDATIONS

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) -
2 RECOMMENDATIONS AND
\$2,837,296

95-I-747 RIGHT-OF-WAY
GRANTS, BUREAU OF LAND
MANAGEMENT (03/31/95) -
8 RECOMMENDATIONS

96-I-638 INSPECTION OF
SELECTED
ADMINISTRATIVE
ACTIVITIES, COLORADO
STATE OFFICE, BUREAU OF
LAND MANAGEMENT
(03/29/96) -
2 RECOMMENDATIONS

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

96-I-1267 INSPECTION AND
ENFORCEMENT PROGRAM
AND SELECTED RELATED
ACTIVITIES, BUREAU OF
LAND MANAGEMENT
(09/30/96) -
11 RECOMMENDATIONS

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

97-I-375 EXPENDITURES
CHARGED TO THE WILD
HORSE AND BURRO
PROGRAM, BUREAU OF
LAND MANAGEMENT
(2/7/97)-
2 RECOMMENDATIONS

BUREAU OF RECLAMATION

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

92-I-1128 REPAYMENT OF
MUNICIPAL AND
INDUSTRIAL WATER
SUPPLY INVESTMENT
COSTS (08/13/92) -
2 RECOMMENDATIONS

92-I-1151 REVIEW OF THE
COST ALLOCATION FOR
THE CENTRAL ARIZONA
PROJECT (08/17/92) -
5 RECOMMENDATIONS
*(Final action is pending outcome
of litigation.)*

93-I-577 PROPOSED
DEFERRAL OF NOTICE OF
SUBSTANTIAL COMPLETION
OF THE CENTRAL ARIZONA
PROJECT (02/19/93) -
3 RECOMMENDATIONS
UNRESOLVED *(Final action is
pending outcome of litigation.)*

93-I-810 IMPLEMENTATION
OF THE COLORADO RIVER
BASIN SALINITY CONTROL
PROGRAM (03/31/93) -
3 RECOMMENDATIONS

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

95-I-1376 FOLLOWUP OF
RECOVERY OF OPERATION
AND MAINTENANCE
PROGRAM EXPENSES
(09/29/95) -
4 RECOMMENDATIONS

95-I-1383 RECOVERY OF
OPERATION AND
MAINTENANCE COSTS,
COLUMBIA BASIN PROJECT
(09/29/95) -
2 RECOMMENDATIONS

96-I-313 AWARD AND
ADMINISTRATION OF
CONTRACT NO.
1425-2-CC-40-12260 WITH
ENVIRONMENTAL
CHEMICAL CORPORATION
RELATED TO THE
SUMMITVILLE MINE SITE
CLEANUP, BUREAU OF
RECLAMATION (03/14/96) -
1 RECOMMENDATION

96-I-644 WORKING CAPITAL
FUND, BUREAU OF
RECLAMATION (3/29/96) -
1 RECOMMENDATION

96-I-1033 LOWER
COLORADO RIVER BASIN
DEVELOPMENT FUND,
BUREAU OF RECLAMATION
(07/30/96) -
1 RECOMMENDATION

97-I-683 MAINFRAME
COMPUTER POLICIES AND
PROCEDURES,
ADMINISTRATIVE SERVICE
CENTER, BUREAU OF
RECLAMATION (3/31/97) -
7 RECOMMENDATIONS

INSULAR AREAS

American Samoa

96-I-533 AMERICAN
SAMOA LEGISLATURE,
AMERICAN SAMOA
GOVERNMENT (03/22/96) -
8 RECOMMENDATIONS

Commonwealth of the Northern Mariana Islands

94-I-1323 UTILITIES RATE
STRUCTURE,
COMMONWEALTH OF THE
NORTHERN MARIANA
ISLANDS (09/30/94) -
3 RECOMMENDATIONS

95-I-106 CONTRACTING
AND CONTRACT
ADMINISTRATION,
COMMONWEALTH
UTILITIES CORPORATION,
COMMONWEALTH OF THE
NORTHERN MARIANA
ISLANDS (11/14/94) -
5 RECOMMENDATIONS

Guam

92-I-1360 GOVERNMENT OF
GUAM RETIREMENT FUND
(09/18/92) -
7 RECOMMENDATIONS

Republic of Palau

92-I-1368 BILLINGS AND
COLLECTIONS OF THE
REPUBLIC OF PALAU'S
GROSS REVENUE TAX
(09/28/92) -
3 RECOMMENDATIONS

U.S. Virgin Islands

91-I-1188 SECURITY AND
MAINTENANCE OF
CORRECTIONAL FACILITIES,
GOVERNMENT OF THE
VIRGIN ISLANDS (08/29/91) -
16 RECOMMENDATIONS

91-I-1431 FOLLOWUP OF
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-688 COSTS INCURRED
BY THE
DEJONGH/WILLIAMS JOINT
VENTURE ON THE VIRGIN
ISLANDS CAPITAL
IMPROVEMENT PROGRAM
(03/31/92) -
10 RECOMMENDATIONS

95-I-52 SELECTED
ADMINISTRATIVE
FUNCTIONS, ST. CROIX
INTERIM HOSPITAL,
GOVERNMENT OF THE
VIRGIN ISLANDS (10/31/94) -
2 RECOMMENDATIONS

97-I-257 SMALL BUSINESS
DEVELOPMENT AGENCY,
GOVERNMENT OF THE
VIRGIN ISLANDS (1/15/97) -
4 RECOMMENDATIONS

97-I-590 SUPPLEMENTAL
FOOD PROGRAM FOR
WOMEN, INFANTS AND
CHILDREN, DEPARTMENT
OF HEALTH, GOVERNMENT
OF THE VIRGIN ISLANDS
(3/24/97) -
1 RECOMMENDATION

MINERALS MANAGEMENT SERVICE

92-I-130 OFFSHORE
INSPECTION PROGRAM
(11/12/91) -
1 RECOMMENDATION

92-I-657 GAS CONTRACT
SETTLEMENTS (03/30/92) -
1 RECOMMENDATION

96-I-1264 NEGOTIATED
ROYALTY SETTLEMENTS,
MINERALS MANAGEMENT
SERVICE (09/30/96) -
2 RECOMMENDATIONS

MULTI-OFFICE

92-I-140 COMPLIANCE WITH
THE FEDERAL MANAGERS'
FINANCIAL INTEGRITY ACT
OF 1982 FOR FISCAL YEAR
1991, BUREAU OF LAND
MANAGEMENT (11/18/91) -
1 RECOMMENDATION

96-I-609 SAFETY AND HEALTH PROGRAM, DEPARTMENT OF THE INTERIOR (03/29/96) - 3 RECOMMENDATIONS

97-I-548 ADMINISTRATIVELY UNCONTROLLABLE OVERTIME, DEPARTMENT OF THE INTERIOR (2/27/97) - 2 RECOMMENDATIONS

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-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) - 2 RECOMMENDATIONS

96-I-49 SPECIAL USE FEES, NATIONAL PARK SERVICE (10/27/95) - 1 RECOMMENDATION

97-I-515 OVERSIGHT OF CONCESSIONS OPERATIONS AND FEE PAYMENTS, GUEST SERVICES, INC., AND ROCK CREEK PARK HORSE CENTRE, INC., NATIONAL PARK SERVICE (2/28/97)- 1 RECOMMENDATION

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 (11/08/93) - 1 RECOMMENDATION

94-I-408 FARMING OPERATIONS CONDUCTED BY THE U.S. FISH AND WILDLIFE SERVICE (03/21/94) - 1 RECOMMENDATION

95-I-376 CONCESSION FEES, U.S. FISH AND WILDLIFE SERVICE (01/17/95) - 1 RECOMMENDATION

U.S. GEOLOGICAL SURVEY

96-I-1239 INVENTORY MANAGEMENT AND VALUATION, NATIONAL MAPPING DIVISION, U.S. GEOLOGICAL SURVEY (09/30/96) - 2 RECOMMENDATIONS

97-I-98 GENERAL CONTROL ENVIRONMENT OF THE FEDERAL FINANCIAL SYSTEM AT THE RESTON GENERAL PURPOSE COMPUTER CENTER (10/31/96) - 5 RECOMMENDATIONS

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
P.L. 104-208	Federal Financial Management Improvement Act of 1996
P.L. 104-316	General Accounting Office Act of 1996, Section 108, to require DOI-OIG to audit the Central Utah Project Cost Allocation.

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-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
97-01	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.
- Title 31, United States Code, Section 3729-3733, the False Claims Act.

APPENDIX 9

CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

<u>Inspector General Act, as amended</u>	<u>Page</u>
Section 4(a)(2) Review of Legislation and Regulations	8
Section 5(a)(1) Significant Problems, Abuses, and Deficiencies	9-28
Section 5(a)(2) Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	9-28
Section 5(a)(3) Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed	69-72
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	30-57
Section 5(a)(7) Summary of Significant Reports	9-28
Section 5(a)(8) Statistical Table - Questioned Costs	60
Section 5(a)(9) Statistical Table - Recommendations That Funds Be Put To Better Use	61
Section 5(a)(10) Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	63-68
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*

*N/A: Not Applicable.



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