

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



**SEMIANNUAL
REPORT
October 1999**

Cover: "By the Pool - Tule River Reservation," by E. L. Curtis (Courtesy of Bureau of Indian Affairs Museum Property Program)



MESSAGE FROM THE INSPECTOR GENERAL

This Semiannual Report is the first I am honored to forward as Inspector General for the Department of the Interior. The accomplishments reflected in this report document the efforts that our committed staff have achieved, for the most part, prior to my appointment as Inspector General. I am, nonetheless, proud of these accomplishments and of the staff that have worked hard to ensure that both the statutory mission and the strategic goals of the Office of Inspector General were met. Several of the accomplishments reported here epitomize the greater body of work produced during this reporting period.

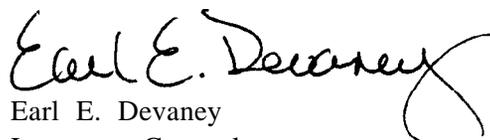
The Office of Investigations has continued to aggressively pursue allegations of wrongdoing in the Department's programs and operations and is committed to detecting fraud in those programs that have been determined to be most susceptible to fraud, waste, and abuse. During this reporting period, our investigations have resulted in criminal, civil, and administrative actions in various program areas in the United States and the insular areas. Our investigations targeted a range of wrongdoing from store owners misrepresenting the authenticity of Native American jewelry to the systematic under-reporting of the value of oil and gas production on Federal and Indian lands. Our office continued to participate in U.S. Attorney-led task forces and joint investigative efforts involving public corruption in the Commonwealth of the Northern Mariana Islands, violations of environmental and safety regulations, credit card fraud, and embezzlement and theft from Indian tribal organizations.

Office of Inspector General auditors issued or processed 362 audit reports and negotiated 215 indirect cost proposals during this semiannual period. The reports represented our audit efforts to effect positive change in Departmental operations, programs, and activities by (1) rendering opinions on the bureaus' and the Department's financial statements, (2) evaluating the controls over automated information systems in support of our financial statements audits, and (3) determining whether royalties on the production of oil are properly calculated and paid. Based on Congressional requests, we also issued a report on the administration of Federal funds by a tribe and four reports on the costs to construct a rural water supply system. Further, as part of our oversight of insular area governments' activities and programs, we identified improvements that were needed in the administration of grants under Medicaid, in the management of a rural development loan program, and the administration of a development bank. The implementation of the 186 recommendations made in these reports should result in significant improvements in the Department's and the insular area governments' operations and programs, with a potential monetary impact of \$48.2 million in the form of cost recoveries, additional revenues, or better use of these funds.

In support of our mission, the Management and Policy Division has ensured that all Office of Inspector General systems are year 2000 (Y2K) compliant, completed and released a new automated Investigative Tracking System, and completed the specification design for building the new Audits Management Information System.

With these accomplishments behind us, we look forward to implementing some new approaches toward meeting our strategic goals. First, we have created a Special Investigations Unit (SIU), a small headquarters organization with both investigative and audit expertise. The SIU was created to respond to requested audits and investigations from the Congress and DOI that were not anticipated in the Office of Inspector General strategic workplan. No longer will we be required to interrupt audit and investigative staff from their mandatory or planned activities on an ad hoc basis to conduct requested audits or investigations. The SIU is designed to relieve the auditors and investigators of unexpected demands on their time, thereby allowing them consistency and fluidity in their operations and producing higher quality activities and results. We have expanded our audit and investigations staff to full capacity within budget by hiring additional auditors, evaluators, and agents. With this increased capacity, we will focus our activities to effect the greatest impact on the protection of assets and/or program operations and address programs or activities with the greatest potential for fraud and abuse.

We are also exploring organizational changes that will allow us to maximize our existing resources, and we will begin to measure our success in the future based on the impact that our audits and investigations have on both internal and external administration, management, and fiscal responsibility.


Earl E. Devaney
Inspector General



CONTENTS

	Page
Statistical Highlights	iv
Introduction	1
Department Profile	1
OIG Organization	3
Audit and Investigative Activities	5
Summary of Audit Results	5
Investigative Matters	5
Congressional Hearings	6
Significant Audit Activities and Investigations	7
Department of the Interior Consolidated Principal Financial Statements for Fiscal Year 1998	7
Bureau Financial Statements Audits	7
Bureau of Indian Affairs	8
Bureau of Land Management	12
Bureau of Reclamation	13
Insular Areas	15
Minerals Management Service	18
Multi-Office	20
National Park Service	21
Office of Surface Mining Reclamation and Enforcement	23
Office of the Secretary	23
 Appendices	
1 - Summary of Audit Activities From April 1, 1999, Through September 30, 1999	25
2 - Audit Reports Issued or Processed and Indirect Cost Proposals Negotiated	26
During the 6-Month Period Ended September 30, 1999	26
- Internal Audits	26
- Contract and Grant Audits	28
- Single Audits	29
- Indirect Cost Proposals	41
3 - Monetary Impact of Audit Activities From April 1, 1999, Through September 30, 1999	50
4 - Non-Federal Funding Included in Monetary Impact of Audit Activities	51
During the 6-Month Period Ended September 30, 1999	51
5 - Audit Resolution Activities	52
- Table I - Inspector General Audit Reports With Questioned Costs	52
- Table II - Inspector General Audit Reports With Recommendations That Funds Be Put To Better Use	53
- Table III - Inspector General Audit Reports With Lost or Potential Additional Revenues	54
6 - Summary of Audit Reports Over 6 Months Old Pending Management Decisions	55
- Internal Audits	55
- Contract and Grant Audits	57
- Single Audits	58
7 - Summary of Internal Audit Reports Over 6 Months Old Pending Corrective Action	62
8 - Statutory and Administrative Responsibilities	67
9 - Cross-References to the Inspector General Act	68



STATISTICAL HIGHLIGHTS

Audit Activities

Audit Reports Issued or Processed	362
- Internal Audits	39
- Contract and Grant Audits	18
- Single Audits	305
Indirect Cost Proposals Negotiated	215

Impact of Audit Activities - (Dollar Amounts in Millions)

Total Monetary Impact	\$48.2
- Questioned Costs	\$7.3
- Recommendations That Funds Be Put To Better Use	\$13.9
- Lost or Potential Additional Revenues	\$27.0
Internal Audit Recommendations Made	186
Internal Audit Recommendations Resolved	103

Investigative Activities

Total Reports Issued	96
Cases Closed	103
Cases Opened (3 from Hotline)	76
Cases Pending	395
Hotline Complaint Matters Received	48

Impact of Investigative Activities

Indictments/Informations	11
Convictions	10
Sentencings	17
-Jail	131 months
-Probation
- Community Service	728 hours
- Criminal Judgements/Restitutions	\$375,355
Cases Pending Prosecutive Action as of April 1, 1999	94
Cases Referred for Prosecution This Period	43
Cases Declined	23
Cases Pending Prosecutive Action as of September 30, 1999	97
Administrative Actions	22
Civil Referrals	3
Civil Declinations	3
Civil Settlements (3)	\$7,321,077
Cases Pending Civil Action as of September 30, 1999	38

Administrative Actions Taken by Bureaus

Matters Referred for Administrative Action	32
Matters Referred for Information (16 from Hotline)	56
Removals	2
Downgrades	2
Resignations	3

Reassignments/Transfers	1
Employee Suspensions (Totaling 125 days)	5
Reprimands/Counseling*	3
Other Personnel Actions	3
General Policy Actions	3

*One action took place during a prior semiannual period; however, the information was not provided to the Office of Inspector this semiannual period.



INTRODUCTION

Department Profile

The Congress created the Department of the Interior (DOI) on March 3, 1849, to manage the Nation's internal affairs. Since that time, DOI's role has changed to become the steward for the Federal Government's natural and cultural resources and the administrator of its trust responsibilities to American Indians and Alaska Natives.

DOI's mission is "to protect and provide access to [the] Nation's natural and cultural heritage and honor [the] trust responsibilities to Tribes." DOI achieves its mission through hundreds of programs and activities carried out mainly by its nine bureaus and offices. DOI has approximately 70,000 employees based in more than 2,000 locations, and it spends about \$10 billion and collects revenues of more than \$7 billion annually. DOI and its bureaus have the following responsibilities:

- Administer more than 500 million acres of Federal lands and more than 56 million acres of Indian trust lands. Land administration by DOI represents about 19 percent of America's land surface and approximately 66 percent of all Federally owned land.
- Manage, develop, and protect water and related resources in an environmentally and economically sound manner. The Bureau of Reclamation (BOR) is the largest supplier of water in the 17 western states.
- Manage mineral resources on the Outer Continental Shelf and on Federal and Indian lands and collect, verify, and distribute revenues from these lands in a timely manner. The Minerals Management Service (MMS) collects more than \$4 billion annually from the mineral leasing program.
- Conserve, protect, and enhance fish and wildlife and their habitats. The U.S. Fish and Wildlife Service (FWS) manages 512 National Wildlife Refuges, which encompass approximately 93 million acres.
- Preserve the natural and cultural resources and values of the national park system. The National Park Service (NPS) manages 376 parks, which encompass more than 83 million acres.
- Sustain the health, diversity, and productivity of the Nation's public lands. The Bureau of Land Management (BLM) manages 264 million acres (one eighth of the United States land mass) and 300 million additional acres of subsurface mineral estate.

- Fulfill trust responsibilities and promote self-determination on behalf of tribal governments, American Indians, and Alaska Natives. The Bureau of Indian Affairs (BIA) administers Federal Indian policy for more than 550 American Indian and Alaska Native tribal governments.

- Provide the Nation with reliable scientific information to describe and understand the earth. The U.S. Geological Survey (USGS) has the largest United States natural science and mapping agency, which contributes to public environmental health and safety.

- Reclaims abandoned mine sites and enforces regulations to ensure that coal mines are operated in a manner that protects citizens and the environment (The Office of Surface Mining Reclamation and Enforcement (OSM)).

The Office of Inspector General (OIG) assists DOI and its bureaus and the insular areas in improving the economy, efficiency, effectiveness, and integrity of DOI programs and operations.

OIG Organization and Mission

Working with a budget of \$25 million, OIG has employees assigned to 13 offices throughout the United States and the insular areas, in addition to Washington, D.C. The OIG staff is tasked with providing policy direction for and conducting audits, investigations, and other activities to promote economy, efficiency, and effectiveness of the Federal Service and to prevent fraud, waste, abuse, and mismanagement.

OIG also provides DOI with independent and objective reviews of the integrity of DOI operations. OIG is the primary authority to ensure quality, coverage, and coordination of 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 both the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI programs and operations and the necessity for corrective action.

In addition to the requirement for semiannual reporting to the Secretary of the Interior and the Congress, OIG's mission encompasses a wide array of statutory and administrative audit and investigative responsibilities, OIG also conducts audits and investigations responsive to requests made by DOI and the Congress.

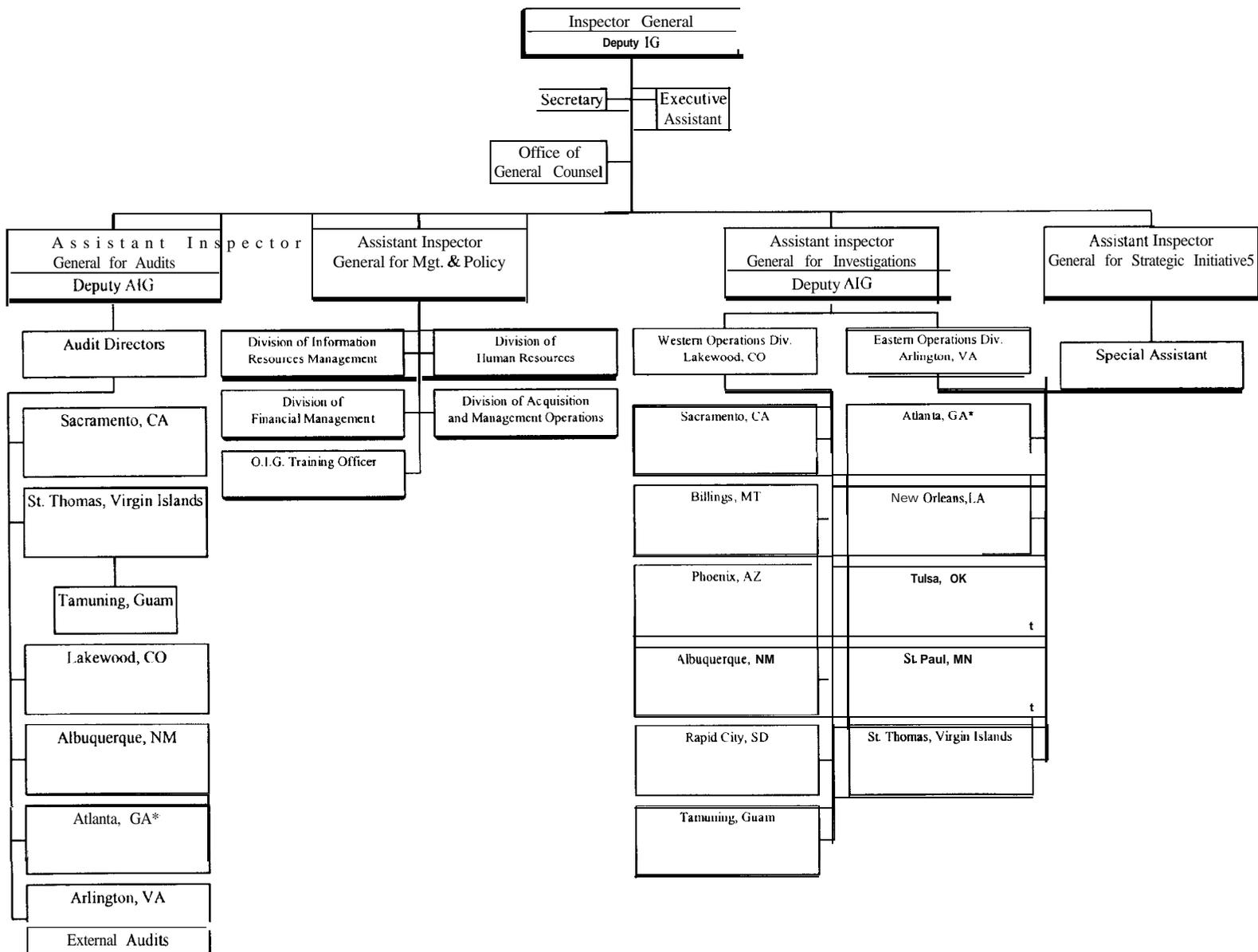
Furthermore, OIG responsibilities extend to the insular areas of Guam, American Samoa, the U.S. Virgin Islands, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau.

The OIG is playing an active role in both assisting with and assessing the Department's implementation of the Results Act. For FY 2000, we have incorporated the Department's mission critical performance measures and the General Accounting Office's and the OIG's identified management problems of the Department into the annual audit planning process and have included references to the measures in the FY 2000 audit workplan. The Department's FY 2000 Performance Plan includes 390 performance measures for both the Department's and the bureau's goals. However, our plan for both the FY 1999 data review process (in which the first Annual Report is due in March, 2000) and the FY 2000 review is to focus on verification and validation of the data from the key performance measures for programs and activities which have been identified as high risk for fraud, waste, or mismanagement within the Department. In doing so, we are reviewing controls over the Department's and the bureau's systems used to generate the performance data that are included in the financial statements for each of these activities, as part of our Chief Financial Officer's (CFO) audits.

OIG's organization and locations relative to these responsibilities are represented on the chart on page 4.

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

4
Semianual Report to the Congress: April 1, 1999 - September 30, 1999



*Will be staffed and operational in 12/99



AUDIT AND INVESTIGATIVE ACTIVITIES

Summary of Audit Results

OIG auditors issued or processed 362 audit reports and negotiated 215 indirect cost proposals during the 6-month period ended September 30, 1999. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the indirect cost proposals negotiated. The monetary impact of the findings in the audit reports and indirect cost proposals totaled \$48.2 million, which was composed of questioned costs, funds to be put to better use, and lost or potential additional revenues, all of which are 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 \$43.7 million of monetary findings from prior and current reporting periods. Appendix 5 provides summary information on the resolution of the monetary impact of audit activities, 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 actions by management (implementation) on recommendations and on monetary impacts.

Investigative Matters

During the past 6 months, OIG special agents have conducted investigations that have resulted in charges against 11 defendants, 10 convictions, criminal fines/restitutions of \$375,355, and civil recoveries of \$7,321,077.

OIG is continuing investigative initiatives to identify and suppress royalty fraud, environmental crimes, and program fraud within DOI and continues to seek significant civil recoveries through the use of Affirmative Civil Enforcement. We are also expanding fraud awareness initiatives throughout DOI to preclude waste and theft of DOI monies through abuses of the Government purchase card program. Additionally, we continue to increase our participation in task forces with state, local, and Federal entities to increase our reach and effectiveness by providing them technical expertise. These multi-agency investigations include activities conducted with the Federal Bureau of Investigation (FBI), the Internal Revenue Service (IRS), the Department of Justice (DOJ), OIGs of other Federal agencies, and other law enforcement components.



CONGRESSIONAL HEARINGS

On May 19, 1999, the then Acting Inspector General testified before the Subcommittee on Government Management, Information, and Technology, Committee on Government Reform, U.S. House of Representatives, on the Royalty Management System. The Acting Inspector General testified that from October 1993 through March 1999, OIG had issued 24 reports on royalty management, which identified a potential monetary impact to the Government of about \$309 million and made 63 recommendations. Forty-three of these recommendations had been implemented, 18 had not been implemented, and 2 were unresolved. The Acting Inspector General also testified that during this period, OIG initiated 30 investigations on royalty management, which had resulted in civil settlements of about \$47 million. Further, the Acting Inspector General testified that the results of the reviews generally found that DOI was making progress in improving its Royalty Management System but that additional improvements were needed to ensure that all royalties due the Government were collected and accounted for.



SIGNIFICANT AUDIT ACTIVITIES AND INVESTIGATIONS

Department of the Interior Consolidated Principal Financial Statements for Fiscal Year 1998

We concluded that DOI's principal financial statements for fiscal year 1998 were presented fairly in all material respects. However, our tests of internal controls identified weaknesses in the following areas that we considered to be material weaknesses: NPS controls over the construction-in-progress account, BIA controls over the property management accounts, BIA general controls over automated information systems, and BIA controls over financial integrity reviews. In addition, we believe that weaknesses in the following areas are reportable conditions: DOI and bureau controls over deferred maintenance, USGS controls over its data processing environment, DOI and bureau controls over summarizing transactions as Government and non-Government, and DOI and bureau controls over trading partner data. Our tests of compliance with laws and regulations identified specific noncompliance issues for BIA that are required to be reported concerning the Chief Financial Officers Act of 1990, the Debt Collection Improvement Act of 1996, the Credit Reform Act of 1990, the Prompt Payment Act, and the Federal Financial Management Improvement Act of 1966. Since our reports on the individual bureaus' financial statements and the administrative service centers included recommendations to correct the deficiencies reported, we did not make additional recommendations to DOI. This financial statements audit is required by the Chief Financial Officers Act of 1990.

Bureau Financial Statements Audits

During this semiannual period, OIG issued audit reports on the financial statements of two of DOI's nine bureaus and offices and an audit report on the financial statements of the Departmental Offices. We expressed a qualified opinion on BIA's financial statements for fiscal years 1998 and 1997 and unqualified opinions on the fiscal year 1998 and 1997 financial statements of NPS and the Departmental Offices. We performed these audits at the request of DOI officials.

We concluded that BIA's financial statements for fiscal years 1998 and 1997 were fairly presented in all material respects except for the amounts reported for 13 accounts (accounts and interest receivables and related revenue, advances, allowance for doubtful accounts, and bad debt expense; construction-in-progress; land improvements, buildings, other structures and facilities, equipment, and the related accumulated depreciation and depreciation expense; and undelivered orders). We also identified specific internal control weaknesses that we consider to be reportable

conditions related to the accounts receivable and interest receivable accounts, construction-in-progress account, land improvements account, buildings account, other structures and facilities account, equipment account, general controls over automated information systems, deferred maintenance, stewardship reporting, and financial information integrity reviews. We consider the reportable conditions related to the accounts receivable and interest receivable accounts, construction-in-progress account, land improvements account, buildings account, other structures and facilities account, equipment account, undelivered orders, general controls over automated information systems, and financial information integrity reviews to be material weaknesses. The report contained 23 recommendations, of which 1 was considered resolved but not implemented and 22 were considered unresolved because the response did not specifically address the recommendations.

We issued an unqualified opinion on the financial statements of NPS and the Departmental Offices. However, for NPS, we identified internal control weaknesses related to the construction-in-progress account and to deferred maintenance that we considered to be reportable conditions. Furthermore, we considered the weakness over the construction-in progress account to be a material weakness because we determined that there was a high level of risk that material misstatements may occur and not be detected within a timely period by NPS employees in the normal course of performing their assigned functions. Specifically, NPS did not have sufficient internal control procedures to ensure that the subsidiary account for construction-in-progress, which had a reported balance of \$782.4 million at September 30, 1998, was stated in accordance with Federal accounting standards.

Bureau of Indian Affairs

Improvements in Funds Administration Needed

Based on a Congressional request, we reviewed selected Federal funds administered by the Chickasaw Nation of Oklahoma and found no significant deficiencies concerning the Nation's accounting for costs incurred under DOI funding agreements during the period of October 1, 1996, through September 30, 1997. However, of the costs of \$5 18,000 we tested under the Department of Health and Human Services Self-Governance Compact, we questioned costs of \$36,800 and identified interest expenses of \$9,500, resulting from late payments, which were incorrectly charged to the Nation's indirect cost account. In addition, we found that 27 purchase transactions, totaling \$336,100, were made without adequate competition. As a result, the Nation did not have full assurance that goods and services were acquired at a reasonable price. In its response, BIA agreed to instruct the Nation to implement the report's three recommendations to address these issues. Based on the response, we considered all of the recommendations resolved and implemented. Although we did not make recommendations to the Department of Health and Human Services, a copy of the report was provided to that agency for review and appropriate actions.

General Controls Over Automated Information Systems Ineffective

To support the financial statements audits of BIA and the Office of the Special Trustee for American Indians, we performed a followup review of the 20 recommendations contained in our April 1997 (No. 97-I-771) and June 1998 (No. 98-I-483) audit reports on BIA's general controls over automated information systems. We found that 3 recommendations had been implemented, 6 recommendations had been partially implemented, and 11 recommendations had not been implemented. As a result, the general controls over BIA's automated information systems were ineffective in the areas of its security program, access controls, software development and change controls, segregation of duties, and continuity of service. Furthermore, BIA is at risk of loss, misuse, modification of, or unauthorized access to the data in its automated information systems. Because BIA has not made significant progress in correcting deficiencies in the general controls over its automated systems, we recommended that BIA report these deficiencies to DOI as a material weakness in its annual assurance statement on management controls, which is required by the Federal Managers' Financial Integrity Act. Based on BIA's response to the report, we considered the one new recommendation contained in our current report resolved but not implemented.

BIA agreed that the deficiencies identified constituted an exception under the Federal Financial Management Improvement Act. As a result, BIA developed a recommendation plan that lists actions to correct the deficiencies as follows:

- Transferring the IBM mainframe operations to USGS's host computer's operating, security, and automated job scheduling systems.
- Holding BIA's Information Technology Security Manager accountable for performing the responsibilities of the position through evaluations based on the incumbent's performance standards and position description. BIA also augmented its information technology security staff.
- Removing all safety hazards from the computer operations room.
- Issuing a task order for the strategic and tactical plans that will provide direction to and define the functions of the Operations Service Center.
- Evaluating periodically the system security program to assess its effectiveness, which is in accordance with the schedule established by the information technology security plan and Office of Management and Budget Circular A- 130, "Management of Federal Information Resources."
- Working with DOI information resources management staff to identify and develop local area network and Web-based security awareness training.
- Initiating risk assessments,

Although BIA has begun to implement the recommendations that would improve the general controls over its automated information systems, the actions were not completed as of September 30, 1999. Therefore, we concluded that the general controls over BIA's automated information systems continued to be ineffective. As a result, we believe that BIA continues to have a material weakness in its general controls over its automated information systems.

Management of Agricultural Leases Inadequate

At the request of the Assistant Secretary for Indian Affairs, we audited agricultural leasing activities at select BIA agency offices. We found that BIA's Pima Agency did not adequately manage agricultural leasing activities on the Gila River Indian Reservation. Specifically, the Agency did not (1) approve leases timely, resulting in delays in landowners receiving their rental payments; (2) enforce lease bonding requirements to protect the landowners' interests; (3) assess and collect interest on late rental payments; and (4) distribute agricultural lease rents to landowners timely. These conditions occurred because the Agency did not have sufficient controls and/or procedures to ensure that the realty staff complied with all leasing and regulatory requirements in a timely manner; the lessee and individual Indian landowners did not provide necessary leasing-related information to the Agency in a timely manner; and, according to BIA officials, inadequate funding and a reduction in staff for agricultural programs adversely impacted the Agency's realty program. In addition, we found that revenues and related interest earnings of approximately \$1.4 million from agricultural lease rents and from other sources that were deposited into special deposit accounts since the 1960s had not been distributed to landowners. We did not make any new recommendations because actions to address these issues had been taken by BIA and the Office of the Special Trustee for American Indians in response to other audit reports on these issues, or actions were identified in the High Level Implementation Plan for the Trust Management Improvement Project to address these issues.

Former Tribal Employee Manipulates Tribal Accounts

On July 8, 1999, the former bookkeeper for a Northwestern Indian tribe pled guilty to one count of embezzlement and theft from an Indian tribal organization and one count of tax evasion. On September 27, 1999, the employee was sentenced to 13 months of imprisonment and 36 months of probation. The employee was ordered to make restitution of \$44,378 and to pay a special assessment of \$100. The OIG investigation regarding the tribal funds disclosed that the bookkeeper converted the funds to personal use through manipulation of tribal checking accounts.

Retailer Fined in Indian Arts and Crafts Case

On May 6, 1999, a retail store in the Southwest agreed to pay a \$10,000 fine and discontinue its practice of misrepresenting the authenticity of Native American-style jewelry sold in the store. The settlement agreement resulted from a lawsuit filed by a state attorney general's office and was based on the results of an undercover investigation. The investigation revealed that

many items in the store which were represented as handmade from natural materials by Native Americans were actually manufactured in other countries using plastic and other man-made materials. The sale of items mass produced from inexpensive materials impacted negatively on sales of jewelry handmade by Native American artists because the counterfeit items could be sold less expensively.

Tribal School Official Pleads Guilty to Theft

On June 16, 1999, the former business manager for a tribal school on an Indian reservation in the Northwest was indicted on one count of theft or bribery concerning programs receiving Federal funds and one count of mail fraud. On September 13, 1999, the employee pled guilty to one count of theft. The investigation disclosed that between March 1997 and February 1999, the employee issued and negotiated numerous checks from a school district account totaling \$65,021. The employee used the money for her personal benefit and later attempted to conceal the theft by destroying or falsifying supporting documentation. Sentencing is set for January 6, 2000.

Former Tribal Official, Five Others Sentenced in Embezzlement Scheme

An investigation into allegations of embezzlement and receipt of kickbacks by the former secretary-treasurer of a Midwestern Indian tribe resulted in the indictment of the former tribal official and five co-conspirators. The six individuals were charged with misapplication of \$300,000 in conspiracy, and income tax evasion. Between June and August 1999, the six individuals pled guilty and were sentenced to an aggregate of 54 months of imprisonment and 264 months of probation and were ordered to make restitution of \$40,000 and to pay special assessments of \$500. In addition, the court ordered the payment of penalties and interest to the IRS on unreported personal income of \$592,100.

Contractor Agrees to Civil Settlement Under False Claims Act

A former BIA contractor entered into a civil settlement with the U.S. Attorney's Office for the District of Columbia that called for the contractor to repay \$50,000 and accept a voluntary 5-year suspension from contracting with DOI to resolve issues relating to submission of false claims on a computer services contract. An OIG investigation revealed that the company submitted invoices to BIA for reimbursement of contract-related expenses it did not incur. As a result of the settlement, which was obtained under provisions of the False Claims Act, the funds will be returned to BIA for use on future projects.

Bureau of Land Management

Land Surveys and Controls Over Museum Collections for Cultural Resources Inadequate

We concluded that BLM did not adequately survey the public lands to determine the location and condition of cultural resources and that BLM therefore did not have the information needed to protect undisclosed culturally significant sites on public lands. Also, BLM did not adequately control and account for its museum collections. That is, the ownership and the location of artifacts and historical items were not determined, new collections were not deposited timely with repositories, required inventories were not completed, and agreements with non-Federal museums regarding collection responsibilities were not established. Consequently, BLM had little assurance that its museum collections were intact and safeguarded. Based on BLM's response to the report, we considered the report's four recommendations resolved but not implemented.

Special Drug Reduction Funds Used Effectively, But Improvements in Project Oversight Needed

In response to a request from DOI's Office of Managing Risk and Public Safety, we reviewed the Methamphetamine Reduction Project in California's Desert District and found that BLM's California State Office properly accounted for the special methamphetamine reduction funds and generally used the funds as intended. With approximately two-thirds of the funds expended at the end of our fieldwork, the Project had resulted in five arrests for illegal methamphetamine-related incidents, the removal of six methamphetamine laboratories, and the identification of two organizations operating illegal methamphetamine laboratories on public land. However, Project oversight was not adequate in that the State Office did not prepare operational plans or report its activities to the Office of Managing Risk, as required by the reimbursable support agreement. In addition, the State Office did not retain ownership of equipment purchased under the agreement or enforce budget spending limits for the equipment. These deficiencies occurred because the reimbursable support agreement did not clearly specify how frequently progress reports should be submitted to the Office of Managing Risk and did not address the transfer of funds to other law enforcement organizations. Also, adequate communications between the two DOI agencies were not maintained, and the State Office did not adequately monitor expenditures of the funds under its law enforcement agreements with cooperating agencies. The report contained six recommendations. Based on BLM's and the Office of Managing Risk's responses to the report, we considered two recommendations resolved and implemented and four recommendations resolved but not implemented.

Rangelands Improvement Program Costs Not Adequately Justified or Charged Correctly

We found, for the three offices we visited in Nevada, that BLM had charged costs that were not adequately justified and/or were incorrectly charged to the rangelands improvement program. The costs were not adequately justified because BLM charged expenditures based on budgeted amounts rather than on actual expenditures and did not record program costs by rangelands improvement project numbers. In addition, these offices did not maintain a complete and accurate database of rangelands improvement projects because BLM did not provide adequate guidance to its personnel on inputting data into the Rangelands Improvement Program System. As a result, as much as \$328,700 charged to the rangelands improvement program was not used for program purposes, and BLM was unable to readily ascertain the operational status of its improvements, which hindered its ability to manage, maintain, and improve the condition of the public rangelands. Based on BLM's response to the report and the additional information BLM provided, we considered the report's four recommendations to improve the program resolved but not implemented.

Employee Pleads Guilty to Imprest Fund Embezzlement

On August 13, 1999, a BLM employee pled guilty to embezzling more than \$7,100 from a Government imprest fund. The employee photocopied and resubmitted legitimate reimbursement vouchers for payment and forged the signatures of the person claiming the funds and the approving official. When the scheme was discovered by BLM officials, the employee was discovered to have several additional forged and altered documents in her possession that subsequently could have been submitted for payment. Sentencing is pending.

Bureau of Reclamation

Cost Overruns in Construction of Mni Wiconi Rural Water Supply Project Identified

Based on a Congressional request, we reviewed the costs incurred to plan, design, and construct the Mni Wiconi Rural Water Supply Project by the Oglala Sioux Tribe; the Rosebud Sioux Tribe; the Lower Brule Sioux Tribe; and West River/Lyman-Jones Rural Water Systems, Inc. The overall Project includes a water treatment plant, 4,500 miles of pipeline, 60 booster pump stations, and 35 water storage reservoirs. The Project, which will ultimately serve more than 50,000 people, had a projected appropriation ceiling of \$327 million as indexed through October 1999. In four audit reports, we found that cost overruns totaling an estimated \$56.8 million will occur, \$49.7 million for the Oglala Sioux Rural Water Supply System and \$7.1 million for the Lower Brule Sioux Tribe's System, if the Project is constructed as currently designed. Further, the Oglala Sioux Tribe is likely to exceed its percentage allowance for

noncontract activities (such as contract administration, training, and indirect costs), which we estimate would increase the total cost overruns by \$12.9 million, to a total of approximately \$69.7 million for the Project. These overruns will occur because the costs for some of the Oglala Sioux Tribe's components were underestimated and others were not included in BOR's May 1993 Final Engineering Report; BOR and the Oglala Sioux Tribe did not ensure that the Project was planned, designed, and constructed as described in the Report; the cost estimate for the Lower Brule Sioux Tribe was not based on a thorough assessment of the Tribe's water needs and related construction costs; and BOR approved construction of additional items for the Lower Brule Sioux Tribe that were not included in the Report. In addition, we questioned the eligibility of reimbursable costs of about \$1.2 million incurred by the Oglala Sioux Tribe for contract administration, training, tribal administration, and indirect costs; \$253,000 incurred by the Lower Brule Sioux Tribe for maintenance and unsupported charges; and \$939,000 incurred by West River/Lyman Jones for unrelated administrative expenses and for expenses that had been reimbursed by other entities. The four audit reports had a total of 19 recommendations, with which BOR management agreed. Based on the responses to the reports, we considered 18 recommendations resolved but not implemented and requested additional information for the remaining recommendation.

Costs Charged Inappropriately to General Administrative Expenses Appropriation

We found that BOR's Technical Service Center inappropriately charged costs to the General Administrative Expenses (GAE) appropriation. The appropriation to GAE provides funding for the costs and expenses incurred for BOR's general administration that are nonreimbursable pursuant to the Fact Finders' Act. However, costs charged to the GAE appropriation were not adequately monitored because, according to Center officials, of an ambiguous definition of allowable charges and unclear instructions on what expenses could be charged to the general administration expense accounts. As a result, for the \$400,735 reviewed, we found that GAE appropriation funds totaling \$17,334 should have been charged to project beneficiaries, funds totaling \$12,455 should have been charged to the Center's overhead accounts, and funds totaling \$26,190 were not adequately documented as allowable costs. Based on our review, BOR clarified the Center's definitions and instructions for charging allowable costs to the GAE appropriation and the overhead accounts. In addition, the Center's Senior Management Team met with the Center's group managers and emphasized the need for improved monitoring by the group managers of the costs charged to the GAE appropriation to ensure compliance with Center policies and the Fact Finders' Act. Because of these actions, we did not make any recommendations in the report.

Insular Areas

FEDERATED STATES OF MICRONESIA

Rural Development Loan Program Generally Effective, But Improvements in Use of Funds Needed

In an audit requested by the U.S. Ambassador to the Federated States of Micronesia, we found that the Pohnpei Local Office of the U.S. Department of Agriculture's Rural Development program was generally effective in making Direct Single Family Housing Program loans to borrowers who were eligible to participate in the loan program. However, the Pohnpei Local Office made loans totaling \$571,690 to 12 borrowers who constructed or repaired houses that were subsequently used for income-producing purposes and loans totaling \$135,000 to 2 borrowers who constructed houses that, in our opinion, exceeded what would be considered of "modest design" as defined in program regulations. These deficiencies occurred because (1) the Pohnpei Local Office and borrowers believed that the program regulations did not prohibit borrowers from leasing their houses, (2) the terms and conditions of the Real Estate Deed of Trust did not specifically require borrowers to reside in their houses, and (3) the Pohnpei Local Office did not adequately review loan documents and did not comply with program regulations when it approved a loan to a borrower who used the loan funds to construct commercial property. Regarding the design of the two houses, the Pohnpei Local Office (1) did not believe that one of the houses was unacceptably elaborate in design, (2) did not adequately monitor the construction of one house, and (3) approved a loan that exceeded the authorized maximum loan limit by \$15,000. Based on the response from the State Director, Hawaii State Office, to the report's nine recommendations, we considered four recommendations resolved and implemented and one recommendation unresolved and requested additional information for four recommendations.

GUAM

Management of Extended Day Program Inadequate

In response to a request from Guam officials, we audited the Guam Department of Education to determine whether it was in compliance with applicable laws, regulations, and other requirements applicable to the Extended Day Program. We found that the Department needed to make improvements in the management of the Program. Specifically, the Department did not ensure that elementary school personnel administering the Program collected and deposited all Program income into Program accounts and expended Program income only for Program purposes, competitively procured goods and services, and adequately accounted for and controlled Program property. In addition, the Department did not ensure that grant funds used to finance the Program were adequately accounted for and that all claims for Federal reimbursement for grant-related expenses were adequately documented. These conditions occurred because the

Department had not delegated responsibility and authority to a specific Departmental office and/or senior-level official for ensuring that school principals and staff were accountable for administering the Program in compliance with applicable rules and regulations. In addition, the turnover of school personnel resulted in a lack of continuity in Program administration, and guidelines on the use of Program fee income were unclear. Further, accounting personnel were not adequately trained or supervised. As a result, during fiscal years 1996, 1997, and 1998 (through June 30), Program income of at least \$3,167,000 may not have been deposited into Program bank accounts and another \$1,000 may not have been properly collected; expenditures totaling \$84,342 from Program income were not adequately supported; and Program expenditures totaling \$137,552 were unnecessary or were for equipment or personnel costs that did not directly benefit the Program's students. In addition, the Department could not ensure that full value was received for Program purchases totaling \$64,107. Further, six of the eight schools reviewed did not have current inventories of property acquired with Program funds, and two of the eight schools could not locate or account for nonexpendable property totaling \$3,050. Lastly, the Department lost about \$325,837 in Federal grant funding from the fiscal year 1996 U.S. Department of Education Consolidated Grant for Insular Areas and could not support expenditures of at least \$2,017,126 claimed for reimbursement from the same grant for fiscal years 1996, 1997, and 1998 (through June 30).

Based on the Governor of Guam's response to the report's 12 recommendations, we considered 4 recommendations resolved and implemented and 8 recommendations unresolved.

REPUBLIC OF THE MARSHALL ISLANDS

Administration of Development Bank Inadequate

In an audit requested by the U.S. Ambassador to the Marshall Islands, we found that the Marshall Islands Development Bank (1) used funds provided by the Compact of Free Association for commercial loans to businesses and government entities without adequate assurances that the loan purposes were in conformance with official economic development plans and that the loans could be and would be repaid; (2) did not effectively collect delinquent loans and maintain loan records; and (3) combined United States-funded loans with Republic-funded loans, classifying the United States-funded loans as Republic loans. These deficiencies occurred because the Bank (1) issued loans, according to the Bank's Chairman of the Board and the Managing Director, based on political considerations and without adequate financial analyses of the projects' financial viability and the borrowers' ability to repay; (2) was reluctant, according to the Bank's Managing Director, to seize loan collateral; and (3) had not adequately trained and supervised loan personnel. Further, the Bank was not aware of the requirements to separately account for loans funded through the United States-funded Economic Development Loan Fund. As a result, outstanding loans totaling \$6.8 million appear to be uncollectible, and loans totaling another \$6.9 million may become uncollectible. The unavailability of this \$13.7 million has prevented the Bank from issuing new commercial loans from Compact funds since July 1996 and from fostering its legally mandated purpose to "promote the development and expansion of the economy of the Marshall Islands." Also, because of ineffective collection enforcement,

additional loans totaling \$838,000 appear to be uncollectible, and loans of another \$3.3 million may become uncollectible. Finally, Economic Development Loan Funds of \$382,888 were not available for new loans because the Bank (1) did not account for and report on loans financed by the Loan Fund in a separate revolving fund, as required by law, and (2) transferred borrowers' Loan Fund account balances to the same borrowers' accounts under other funds, which was contrary to Loan Fund requirements. Based on the Bank's response to the report's 11 recommendations, we considered 3 recommendations resolved and implemented, 4 recommendations resolved but not implemented, and 2 recommendations unresolved and requested additional information for 2 recommendations.

VIRGIN ISLANDS

Expenditures of Paternity and Child Support Grant Funds Appropriate, But Other Improvements Needed

Our audit of the administration of Federal grants by the Division of Paternity and Child Support, Virgin Islands Department of Justice, disclosed that the Division generally expended grant funds for purposes which were allowable under the grants. However, the Division expended \$78,884 for office space that was not used and an additional \$87,468 for office space construction work for which it should not have been responsible and did not (1) ensure that competitive procurement practices were used, (2) ensure that payroll costs were supported by valid time and attendance records, (3) maintain adequate property control records or perform periodic physical inventories of nonexpendable property, (4) properly record and safeguard collections, (5) correctly calculate indirect costs chargeable to the grants, (6) request drawdowns of Federal grant funds until after payment checks had been prepared for issuance, and (7) maintain adequate supporting documents for drawdowns made prior to June 1998. Based on the Governor's response to the report's 10 recommendations, we considered 7 recommendations resolved and implemented and 1 recommendation unresolved and requested additional information for 2 recommendations.

Expenditure of Federal Grants for Education Appropriate, But Improvements in Administration Needed

Our audit of the administration of the Federally funded Consolidated Education Grant and School Lunch programs by the Virgin Islands Department of Education found that, although the Department generally expended grant funds for purposes that were allowable under the grants, the Department did not effectively carry out some of the administrative functions related to the programs. Specifically, the Department did not (1) ensure that personal services costs were properly supported and were charged to the correct accounts, (2) prepare and submit accurate grant financial reports within the required time frames, (3) always use competitive procurement procedures when making purchases, (4) have adequate control over equipment purchased with Federal funds, and (5) ensure that the School Lunch Program warehouses had

adequate controls over food and other commodities. As a result, we took exception to payroll charges of \$61,800 and classified as unsupported additional payroll charges of \$8,340. We made 11 recommendations to the Governor of the Virgin Islands to address the deficiencies identified by the audit. However, because a response to the draft report was not received, all of the recommendations were unresolved.

Administration of Medicaid Program Grants Needs Improvements

Our audit of the administration of Medicaid Program grants by the Bureau of Health Insurance and Medical Assistance, Virgin Islands Department of Health, disclosed that the Bureau generally expended grant funds for purposes that were allowable under the grants and accomplished the primary objective of providing low-income individuals with quality health care services. However, the Bureau did not (1) ensure that health care providers were properly licensed and had current agreements with the Medicaid Program, (2) purchase equipment and supplies at the most cost-effective prices, (3) maintain complete and accurate property management records and perform physical inventories of equipment at least biennially, (4) establish a claims processing assessment system that was in compliance with Federal regulations, (5) ensure that corrective actions were taken with regard to individuals who were found to be ineligible to receive Medicaid Program benefits, and (6) ensure that salary costs charged to Medicaid Program funds were accurate and based on adequate time and attendance records. As a result of these deficiencies, Medicaid Program funds of at least \$1,169 were expended for purchases that, in our opinion, were not needed to accomplish Program objectives; medical bills totaling at least \$23,325 were paid on behalf of individuals who did not meet Medicaid Program eligibility requirements; and we took exception to salary costs of \$60,818 that were incorrectly charged against the Medicaid Program. Based on the Governor's response to the report's 14 recommendations, we considered 6 recommendations resolved and implemented and 2 recommendations unresolved and requested additional information for 6 recommendations.

Contractor Convicted for Submitting False Claims

On August 25, 1999, after a trial in the U.S. District Court for the Virgin Islands, St. Thomas, Virgin Islands, a local construction contractor was convicted of two counts of submitting false claims in the amount of \$236,926 for reimbursement of bonding fees on two Government building projects awarded to the company. Sentencing is pending.

Minerals Management Service

Improvements in Processing Notifications for Stripper Oil Well Property Royalty Rate Reduction Program Needed

The Stripper Oil Well Property Royalty Rate Reduction Program was initiated by BLM in 1992 to provide royalty relief on low-producing Federal onshore oil properties. MMS is responsible for processing royalty rate reduction notifications and ensuring that the approved

rates are paid by operators and payors participating in the Program. We found that MMS, because of insufficient personnel, did not timely confirm royalty rate reduction notifications it received and did not timely input the confirmed rates into or review differences in the royalty rates confirmed with the royalty rates paid for the properties participating in the Program. As a result, royalties may have been underpaid by as much as \$3.5 million, excluding interest, on the properties participating in the Program because of these issues. Based on MMS's response to the report's two recommendations, we considered one recommendation resolved and implemented and one recommendation resolved but not implemented.

Further Improvements in General Controls Over Automated Information System Needed

To support our audit of MMS's financial statements, we conducted a followup audit of 23 recommendations contained in our March 1998 audit report entitled "General Controls Over the Automated Information System, Royalty Management Program, Minerals Management Service" (No. 98-I-336). We found that 20 recommendations had been resolved and implemented and 3 recommendations resolved but not implemented. The unimplemented recommendations pertained to improving access controls. However, we also found that improvements were needed in the areas of access controls, security planning, and continuity of operations. Specifically, Program management did not ensure that (1) computer security training was received by employees and contractor personnel and access to computer processing was limited, (2) security plans were updated appropriately, and (3) disaster recovery plans were developed in compliance with established criteria. As a result, there was an increased risk of (1) unauthorized access to, modification of, and disclosure of sensitive data; (2) ineffective security planning; and (3) loss of system availability. Overall, we identified four weaknesses and made four new recommendations for improving general controls at the Program. We did not consider these weaknesses to be material weaknesses under the provisions of the Federal Financial Management Improvement Act. Based on MMS's response to the report's four recommendations, we considered two recommendations resolved and implemented and two recommendations resolved but not implemented.

Oil Company Pays \$7.3 Million in Royalty Case

On August 21, 1999, DOJ announced that a major oil company agreed to pay \$7.3 million to resolve claims that it had underpaid the Government royalties for oil produced on Federal and Indian lands. This settlement was handled by DOJ's Commercial Litigation Branch, Civil Division, Washington, D.C., with investigative support provided by OIG.

The settlement resolved allegations that the oil company had systematically underreported the value of oil it produced from leases on Federal and Indian lands. The Government alleged that the value of oil production was understated during the period of January 1, 1988, to December 31, 1997, which resulted in the company's paying less royalties than it owed. Federal leases in which royalties are collected by MMS require oil companies to report the amount and

value of oil produced and sold on Federal and Indian leases each month. Royalties are paid based upon the value of the oil a company reports.

Multi-Office

Weaknesses in Accounting and Budgeting for Deferred Maintenance Noted

FWS, NPS, USGS, BIA, BLM, and BOR need to implement actions to ensure that deferred maintenance information is more reliable for budgetary and accounting purposes. Specifically, estimated deferred maintenance costs were not completely reliable because they (1) were based on the bureaus' different assumptions on the types of projects and project costs that should be reported as deferred maintenance; (2) were not supported with adequate documentation; (3) in some cases included costs for projects that, in our opinion, were not deferred maintenance projects; and (4) did not include all deferred maintenance needs. These deficiencies occurred because the bureaus and DOI had not addressed all of the significant issues related to defining deferred maintenance, had not identified all deferred maintenance projects and related costs, and had not established adequate controls over deferred maintenance data. As a result, we found that the bureaus could not adequately support the deferred maintenance cost estimates of \$542.5 million which we reviewed. Also, DOI and the bureaus did not have reliable data to support their budget requests for deferred maintenance funding. Based on the Office of Policy, Management and Budget's response to the report, we requested additional information for the report's three recommendations.

System for Processing Oil and Gas Royalty Appeals Sufficient

In an audit conducted in response to a request from the former Director of the Office of Hearings and Appeals, we determined that the Interior Board of Land Appeals should be able to process oil and gas royalty appeals within the 33-month time frame required by the Federal Oil and Gas Royalty Simplification and Fairness Act of 1996. We based our conclusion in part on the fact that the Office of Hearings and Appeals had implemented several procedural and organizational changes to enhance its oil and gas royalty appeals processing. However, we found that Land Appeals did not have supervisory reviews over data entered into its computerized tracking system, which resulted in data entry errors not being corrected, the same appeals being assigned to different judges, and the appeals deadlines not being calculated accurately. We also found that MMS did not provide adequate supervisory controls to ensure that the appeals files sent to Land Appeals were complete and organized and that MMS did not have log-in and log-out procedures to track the location and status of the appeals. If these internal control weaknesses are corrected, we believe that appeals could be processed more efficiently. The Office and MMS concurred with the report's four recommendations, which we considered resolved and implemented.

National Park Service

Review of Housing Program Policy Needed

We found that NPS was providing housing to employees who were not eligible for park housing under NPS policy that was in effect at the time of our audit. Of the 313 housing units at three parks, we reviewed 309 units that had not been declared excess and found that 52 units were occupied by employees who did not qualify for the housing. For example, 30 units were occupied by employees who did not qualify for housing based on NPS's "remoteness" criterion (that is, there was no available housing within a 60-minute, one-way commute of the park). We identified another 22 units at another park that were occupied by ineligible employees. NPS personnel said that these employees were residing in the housing pending the completion of NPS's housing assessments and the development of its housing policy based on the assessments. We concluded that NPS may not be accurately reporting its housing needs, as required by the Omnibus Parks and Public Lands Management Act of 1996 (Public Law 104-333). We recommended that the Director, NPS, review the existing policy and, if the prevailing policy is reaffirmed, take action to enforce the policy. In its response to the draft report, NPS did not specifically address the report's recommendation.

Improvements in Concessions Management Needed

NPS did not fully comply with the Concessions Policy Act (Public Law 89-249) or with NPS regulations. Specifically, NPS did not always obtain the required approval for certain concession contracting actions, reissue expired concession contracts in a timely manner, adjust franchise fees periodically, determine building use fees, or establish and use special accounts properly. In addition, NPS did not issue specific guidance to ensure that designated officials performed or completed concession contracting actions in a timely manner, establish clear lines of authority for concession contracting actions, or adequately monitor and control concession contracting activity. As a result, NPS concessioners operated under expired concession agreements that contained provisions which were not advantageous to NPS, the Government lost or delayed the opportunity to receive additional revenues, and NPS may not have received a fair return from concessioners' special accounts or from their use of park facilities. We identified potential additional revenues of approximately \$4 million from NPS's implementation of recommended increases to fees and rents.

Based on NPS's response to the report's nine recommendations, we considered two recommendations resolved and implemented, one recommendation resolved but not implemented, and six recommendations unresolved. The unresolved recommendations pertained to controls over the concession contracting process, fee reconsideration, and building use fee computations.

Overall Process for Land Acquisitions Adequate, But Improvements in Some Areas Needed

NPS's processes and procedures for acquiring land were usually efficient and conducted in accordance with applicable laws and regulations. However, for certain land acquisitions costing more than \$100,000, NPS did not ensure that just compensation was properly established before it purchased land and conservation easements at the regions reviewed. Also, NPS acquired one property without obtaining an appraisal and acquired another property based on an appraisal that had insufficient documentation to support the estimated fair market value. As a result, NPS did not have adequate assurance that it paid fair market value for some land, including nine acquisitions that totaled \$7.3 million. We also found that NPS's Southeast Region did not negotiate a sales price at an amount less than fair market value when it acquired land from nonprofit organizations, even though such an option was authorized by DOI guidance. As a result, NPS did not take advantage of the opportunity to save about \$3 million, which represented the differences between the nonprofit organizations' purchase and selling prices of lands conveyed to NPS. In addition, NPS did not properly establish the amount of compensation paid for conservation easements at two parks because it obtained updated appraisals that did not appear to be warranted at one park and did not obtain a valid appraisal at another park. As a result, NPS may have paid \$2.6 million more than fair market value for an easement at one park and did not have assurance that the payment of \$588,000 for an easement at another park was appropriate. Additionally, we found that NPS's Southeast Region paid relocation claims that were not supported by adequate documentation, which resulted in NPS not having full assurance that payments for relocation costs totaling \$53,400 were reasonable or justified. Based on NPS's response to the report's 11 recommendations, we considered 7 recommendations resolved but not implemented and 4 recommendations unresolved.

Employee Embezzles \$59,000 From Bank

An OIG investigation disclosed that an administrative technician at a national historic site in the mid-Atlantic states embezzled \$59,236 from a local bank. Located in the city with the national historic site was a condominium association with a name similar to that of the NPS facility. Bank officials contacted the historic site regarding funds belonging to the condominium association, which they erroneously assumed were NPS funds. The administrative technician set up a new account at the bank in the name of the historic site, transferred funds from the account of the condominium association, and withdrew more than \$24,000 from the new account for personal use. On May 3, 1999, the technician pled guilty in state superior court and was placed in a pre-trial intervention program because of no previous criminal history. The technician was placed on 24 months of probation and was ordered to make restitution to the bank, pay court fees of \$150, and perform 50 hours of community service. Administrative action against the employee is pending.

Employee Terminated From Position Following Guilty Plea

An OIG investigation revealed that an NPS employee used a credit card machine to make a series of debit transactions which enabled her to deposit Government funds of nearly \$60,000 into her personal checking account. On April 29, 1999, the employee pled guilty to one count of embezzlement of public money. On August 13, 1999, the employee was sentenced to 4 months of imprisonment, 4 months of home confinement with electronic monitoring, and 36 months of supervised probation and was ordered to make restitution of \$59,442 and to pay a special assessment of \$100. On August 22, 1999, the employee was terminated from her position with NPS.

Subcontractor Guilty of Making False Claims on Removal of Hazardous Wastes

A subcontractor was paid to remove containers of hazardous wastes from a national seashore in Texas. Instead of removing the hazardous materials, the subcontractor placed containers of hazardous wastes on the beach at the national seashore and invoiced NPS as if the material had been removed. The subcontractor was indicted on four counts of making false claims against the Government and one count of violating the Resource Conservation and Recovery Act. On September 23, 1999, the subcontractor pled guilty and agreed to make restitution of \$19,000.

Office of Surface Mining Reclamation and Enforcement

Contractor Agrees to Settlement Under False Claims Act

A construction contractor and an engineering firm recently entered into a civil settlement with the U.S. Attorney's Office for the Eastern District of Kentucky to pay \$250,000 to OSM for submitting false claims on contracts to reclaim abandoned mine lands. The contractor and the engineering firm inflated the amount of excavation material removed from landslides that occurred as a result of previous surface mining operations. Under the provisions of the False Claims Act, the funds will be returned to OSM for use on future reclamation projects.

Office of the Secretary

Improvements in Mainframe Computer Policies and Procedures Needed

To support our audit of the financial statements of DOI and clients of BOR's Administrative Service Center, we conducted a followup audit of the 38 recommendations contained in our

March 1997 (No. 97-I-683) and August 1998 (No. 98-I-623) audit reports on mainframe computer policies and procedures at BOR's Administrative Service Center. We found that 30 recommendations had been implemented, 5 recommendations had been partially implemented, and 3 recommendations had not been implemented. The actions taken to implement the recommendations have improved the controls in the areas of computer center management and operations, local area network protection, mainframe physical and logical security, software change management, and service continuity. Based on our current audit, we believe that, overall, the controls were operating with no material weaknesses. However, we found that improvements were needed in the area of continuity of operations. Specifically, we found that Service Center management had not ensured that its Business Recovery Plan was adequate and that critical business functions would resume within 3 days after a disaster or an emergency, as required by the Plan. As a result, there was an increased risk that the critical business functions of the Service Center and the critical operations of its clients may not be able to fully recover from a disaster or an emergency within the required time frame. Based on the Service Center's response to the report's four new recommendations, we considered one recommendation resolved and implemented and three recommendations resolved but not implemented.

APPENDIX 1

**SUMMARY OF AUDIT ACTIVITIES FROM
APRIL 1, 1999, THROUGH SEPTEMBER 30, 1999**

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	10	0	4	14
Fish and Wildlife and Parks	11	10	54	75
Indian Affairs	5	0	182	187
Insular Areas	7	0	12	19
Land and Minerals Management	8	2	26	33
Water and Science	6	1	27	34
Subtotal	44	13	305	362

INDIRECT COST PROPOSALS NEGOTIATED FOR:

Indian Tribes and Organizations	119	0	0	119
Insular Areas	4	0	0	4
State Agencies	92	0	0	92
Subtotal	215	0	0	215
TOTAL,	259	13	305	577

APPENDIX 2

AUDIT REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 1999

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended September 30, 1999. 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

99-I-484 COSTS INCURRED UNDER SELECTED FEDERAL AGREEMENTS WITH THE CHICKASAW NATION OF OKLAHOMA (5121199) **\$46,300

99-I-654 FOLLOWUP OF RECOMMENDATIONS FOR IMPROVING GENERAL CONTROLS OVER AUTOMATED INFORMATION SYSTEMS, BUREAU OF INDIAN AFFAIRS (7126199)

99-I-803 AGRICULTURAL LEASMG ACTIVITIES, PIMA AGENCY, BUREAU OF INDIAN AFFAIRS (9/28/99)

99-E-922 PROPOSED CLAIM FOR INDIRECT COSTS NOT RECOVERED BY THE WHITE MOUNTAIN APACHE TRIBE (9/24/99)
(Report issued to the U.S. Attorney 's Office for the District of New Mexico.)

99-I-937 AUDITORS REPORT ON BUREAU OF INDIAN AFFAIRS CONSOLIDATED COMPARATIVE FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (9124199)

BUREAU OF LAND MANAGEMENT

99-I-677 RANGELANDS IMPROVEMENT PROGRAM, BUREAU OF LAND MANAGEMENT (7128199) \$328,700

99-I-808 CULTURAL RESOURCE MANAGEMENT, BUREAU OF LAND MANAGEMENT (9/3/99)

99-I-873 MANAGEMENT ISSUES IDENTIFIED DURING AUDIT OF BUREAU OF LAND MANAGEMENT FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (9/1/99)

99-I-917 SPECIAL DRUG REDUCTION FUNDS, BUREAU OF LAND MANAGEMENT (9/30/99) *\$21,809

BUREAU OF RECLAMATION

99-I-499 ROSEBUD SIOUX RURAL WATER SYSTEM, MNI WICONI RURAL WATER SUPPLY PROJECT, BUREAU OF RECLAMATION (5/28/99)

99-I-519 WEST RIVER/LYMAN-JONES RURAL WATER SYSTEM, MNI WICONI RURAL WATER SUPPLY PROJECT BUREAU OF RECLAMATION (611199) **\$938,899

99-I-588 LOWER BRULE SIOUX RURAL WATER SYSTEM, MNI WICONI RURAL WATER SUPPLY PROJECT, BUREAU OF RECLAMATION (6124199) **\$253,525

99-I-627 OGLALA SIOUX RURAL WATER SUPPLY SYSTEM, MNI WICONI RURAL WATER SUPPLY PROJECT, BUREAU OF RECLAMATION (6129199) **\$1,154,106 & ***\$492,307

99-I-958 GENERAL ADMINISTRATIVE EXPENSES APPROPRIATION, TECHNICAL SERVICE CENTER, BUREAU OF RECLAMATION (9/30/99) *\$55,979

INSULAR AREAS

Federated States of Micronesia

99-I-953 POHNPEI LOCAL OFFICE, RURAL DEVELOPMENT PROGRAM. U.S. DEPARTMENT OF AGRICULTURE, FEDERATED STATES OF MICRONESIA (9/30/99) *\$7 14,722

Guam

99-I-455 EXTENDED DAY PROGRAM, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (5/11/99) **\$2,306,378, ***\$2,165,575, & ****\$357,507

Republic of the Marshall Islands

99-I-952 MARSHALL ISLANDS DEVELOPMENT BANK, REPUBLIC OF THE MARSHALL ISLANDS (9/130/99) *\$382,888 & ****\$17,783,611

U.S. Virgin Islands

99-I-701 FEDERAL TRANSIT ADMINISTRATION GRANTS, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (8/21/99) *\$2,800,000, **\$119,758, & ***\$97,571

99-I-921 CHILD SUPPORT ENFORCEMENT PROGRAM, DIVISION OF PATERNITY AND CHILD SUPPORT, DEPARTMENT OF JUSTICE, GOVERNMENT OF THE VIRGIN ISLANDS (9/130/99) *\$182,535

99-I-956 SELECTED FEDERAL GRANT PROGRAMS, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (9/30/99) *\$39,500, **\$70,140, & ***\$8,340

99-I-957 MEDICAID PROGRAM GRANTS, DEPARTMENT OF HEALTH. GOVERNMENT OF THE VIRGIN ISLANDS (9/130/99) **\$85,3 12

MINERALS MANAGEMENT SERVICE

99-I-628 IMPLEMENTATION OF RECOMMENDATIONS FOR IMPROVING GENERAL CONTROLS OVER THE AUTOMATED INFORMATION SYSTEM, ROYALTY MANAGEMENT PROGRAM, MINERALS MANAGEMENT SERVICE (7/9/99)

MULTI-OFFICE

99-I-438 AUDITORS REPORT ON DEPARTMENT OF THE INTERIOR FINANCIAL REPORT FOR FISCAL YEARS 1998 AND 1997 (4/19/99)

99-I-53 1 VERIFICATION OF THE FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE DATA AS OF SEPTEMBER 30, 1998, FOR THE DEPARTMENT OF THE INTERIOR (6/4/99)

99-T-700 TESTIMONY ON THE ROYALTY MANAGEMENT SYSTEM (8/6/99)

99-I-782 PROCESSING NOTIFICATIONS FOR THE STRIPPER OIL WELL PROPERTY ROYALTY RATE REDUCTION PROGRAM, MINERALS MANAGEMENT SERVICE (8/13/99) ****\$3,500,000

99-I-874 DEFERRED MAINTENANCE, NATIONAL PARK SERVICE, U.S. FISH AND WILDLIFE SERVICE, U.S. GEOLOGICAL SURVEY, BUREAU OF INDIAN AFFAIRS, BUREAU OF LAND MANAGEMENT, AND BUREAU OF RECLAMATION (9/28/99)

99-I-892 SELECTED ASPECTS OF THE ADMINISTRATION OF THE WORKERS' COMPENSATION PROGRAM, DEPARTMENT OF THE INTERIOR (9/28/99)

NATIONAL PARK SERVICE

99-I-518 LAND ACQUISITION ACTIVITIES, NATIONAL PARR SERVICE (5/28/99) *\$2,601,700 & **\$789,700

99-I-626 CONCESSION CONTRACTING PROCEDURES, NATIONAL PARR SERVICE (6/30/99) ****\$5,314,000

99-I-916 AUDITORS REPORT ON NATIONAL PARR SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (9/17/99)

99-I-919 EMPLOYEE HOUSING RENTAL INCOME, NATIONAL PARK SERVICE (9/30/99) **\$256,684 & ***\$256,684

99-I-959 DEFERRED MAINTENANCE, NATIONAL PARR SERVICE (9/30/99)

OFFICE OF THE SECRETARY

99-I-495 AUDITORS REPORT ON DEPARTMENT OF THE INTERIOR DEPARTMENTAL OFFICES FINANCIAL REPORT FOR FISCAL YEARS 1998 AND 1997 (5/12/99)

99-I-687 MANAGEMENT ISSUES IDENTIFIED DURING AUDIT OF DEPARTMENTAL OFFICES FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (7/16/99)

99-I-924 ADMINISTRATIVE APPEALS PROCESS OF THE INTERIOR BOARD OF LAND APPEALS, DEPARTMENT OF THE INTERIOR (9/30/99)

99-I-938 IMPLEMENTATION OF RECOMMENDATIONS FOR IMPROVING MAINFRAME COMPUTER POLICIES AND PROCEDURES AT THE ADMINISTRATIVE SERVICE CENTER (9/30/99)

U.S. FISH AND WILDLIFE SERVICE

99-I-907 ACQUISITION OF SELECTED FURNITURE AT THE DIVISION OF ENGINEERING, U.S. FISH AND WILDLIFE SERVICE (9/30/99)

U.S. GEOLOGICAL SURVEY

99-I-688 MANAGEMENT ISSUES IDENTIFIED DURING AUDIT OF U.S. GEOLOGICAL SURVEY FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (7/16/99)

CONTRACT AND GRANT AUDITS

BUREAU OF LAND MANAGEMENT

99-E-556 TRW INFORMATION TECHNOLOGY SERVICE, COSTS INCURRED FOR CALENDAR YEAR 1997 (6/9/99)

BUREAU OF RECLAMATION

99-E-905 BURNS AND ROE SERVICES CORPORATION, LABOR FLOORCHECKS FOR CALENDAR YEAR ENDED DECEMBER 31, 1999 (9/17/99)

99-E-906 BURNS AND ROE SERVICES CORPORATION, COMPLIANCE WITH COST ACCOUNTING STANDARD 4 12, COMPOSITION AND MEASUREMENT OF PENSION COST (9/17/99)

NATIONAL PARK SERVICE

99-E-648 MJC ELECTRIC, INC., BILLINGS SUBMITTED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX160092007 (7/19/99)

99-E-778 LORD, AECK AND SARGENT, INC., COST PROPOSAL SUBMITTED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX509098008 (8/18/99)

99-E-823 HARTRAMPF ENGINEERING, INC., COST PROPOSAL SUBMITTED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX509098009 (8/27/99)

99-E-824 POND AND COMPANY, COST PROPOSAL SUBMITTED TO NATIONAL PARK SERVICE UNDER CONTRACT NO. 1443CX509098007 (8/27/99)

99-E-825 EDAW, INC.,
COST PROPOSAL
SUBMITTED UNDER
NATIONAL PARK
SERVICE CONTRACT
NO. 1443CX5509098006
(8/27/99)

U.S. FISH AND WILDLIFE SERVICE

99-E-422 PROCONTROLS
CORPORATION,
TERMINATION
SETTLEMENT PROPOSAL
SUBMITTED TO U.S. FISH
AND WILDLIFE SERVICE
UNDER CONTRACT
NO. 1448-601081-97-C039
(4/16/99)

99-E-559 U.S. FISH AND
WILDLIFE FEDERAL AID
GRANTS TO MONTANA
DEPARTMENT OF FISH,
WILDLIFE AND PARKS FOR
2 FISCAL YEARS ENDED
JUNE 30, 1996 (6/11/99)

99-E-726 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
NEBRASKA GAME AND
PARK COMMISSION FOR
2 FISCAL YEARS ENDED
JUNE 30, 1997 (8/4/99)

99-E-727 U.S. FISH AND
WILDLIFE SERVICE
GRANTS TO OREGON
DEPARTMENT OF FISH
AND WILDLIFE FOR
2 FISCAL YEARS ENDED
JUNE 30, 1996 (8/4/99)

99-E-728 U.S. FISH AND
WILDLIFE GRANTS TO
PUERTO RICO
DEPARTMENT OF
NATURAL RESOURCES FOR
2 FISCAL YEARS ENDED
JUNE 30, 1996 (8/4/99)

99-E-729 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
MISSISSIPPI DEPARTMENT
OF WILDLIFE, FISHERIES
AND PARKS FOR 2 FISCAL
YEARS ENDED JUNE 30, 1997
(8/4/99)

99-E-736 LLOYD H.
KESSLER, INC., CLAIM FOR
EQUITABLE ADJUSTMENT
SUBMITTED TO U.S. FISH
AND WILDLIFE SERVICE
UNDER CONTRACT
NO. 1448-0001-98C013(8/5/99)

99-E-904 RECREATIONAL
BOATING AND FISHING
FOUNDATION, COST
PROPOSAL SUBMITTED TO
U.S. FISH AND WILDLIFE
SERVICE UNDER
COOPERATIVE
AGREEMENT
NO. 1448-98210-99-5053
(9116199)

99-E-923 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
IDAHO DEPARTMENT OF
FISH AND GAME FOR
2 FISCAL YEARS ENDED
JUNE 30, 1997 (9122199)

99-E-925 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
AMERICAN SAMOA
DEPARTMENT OF MARINE
AND WILDLIFE FOR
2 FISCAL YEARS ENDED
JUNE 30, 1997 (9122199)

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

99-A-401 TE-MOAK TRIBE
OF WESTERN SHOSHONE
BATTLE MOUNTAIN BAND
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (4/1/99)

99-A-402 SUMMIT LAKE
PAIUTE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1996 (4/1/99)
**\$2,848

99-A-41 1 TOHONO
O'ODHAM NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995 (4/9/99)
**\$7,877

99-A-412 HAINES
BOROUGH SCHOOL
DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1997
(4/9/99)

99-A-413 PINOLEVILLE
BAND OF POMO INDIANS
OF THE PINOLEVILLE
INDIAN RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1996 (4/9/99)

99-A-414 BUENA VISTA
RANCHERIA BAND OF
MEWUK INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1994 (4/9/99)

99-A-415 SWINOMISH
INDIAN TRIBAL
COMMUNITY,
FISCAL YEAR ENDED
DECEMBER 31, 1997 (4/9/99)

99-A-416 HOOPA VALLEY TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/9/99)

99-A-417 LEUPP SCHOOLS, INC., FISCAL YEAR ENDED JUNE 30, 1996 (4/9/99)

99-A-418 NOATAK IRA COUNCIL. FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/9/99)

99-A-419 PAWNEE NATION OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/9/99)

99-A-420 NATIVE VILLAGE OF TYONEK, FISCAL YEAR ENDED JUNE 30, 1996 (4/9/99) **\$6,740

99-A-428 RED LAKE BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/16/99) **\$2,500

99-A-429 TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/16/99) **\$3,620

99-A-430 OMAHA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/16/99)

99-A-431 LAS VEGAS PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (4/16/99)

99-A-432 UNITED SIOUX TRIBES OF SOUTH DAKOTA DEVELOPMENT CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/16/99)

99-A-452 HANNAHVILLE INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/30/99)

99-A-453 LITTLE TRAVERSE BAY BANDS OF ODAWA INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (4/30/99)

99-A-454 CHEYENNE RIVER SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/30/99)

99-A-461 PRAIRIE BAND OF POTAWATOMI INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/5/99) **\$40,022

99-A-462 CAHUILLA BAND OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1993 (5/5/99)

99-A-463 CAHUILLA BAND OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (5/5/99)

99-A-464 CAHUILLA BAND OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/5/99)

99-A-465 CAHUILLA BAND OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/5/99) **\$6,687

99-A-466 NATIVE VILLAGE OF KWINHAGAK, FISCAL YEAR ENDED JUNE 30, 1995 (5/5/99)

99-A-467 NATIVE VILLAGE OF KWMHAGAK, FISCAL YEAR ENDED JUNE 30, 1996 (5/5/99)

99-A-468 SANDIA PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/5/99)

99-A-469 ALASKA INTER-TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/5/99)

99-A-470 ALASKA INTER-TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/5/99)

99-A-471 PORT GAMBLE S'KLALLAM TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/5/99)

99-A-472 PUEBLO OF POJOAQUE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/5/99)

99-A-473 ORUTSARARMUIT NATIVE COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/7/99) **\$107,838

99-A-474 ORUTSARARMUIT NATIVE COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/7/99) **\$250,520

99-A-475 KUIGPAGMIUT,
INC., FISCAL YEAR ENDED
DECEMBER 3 1, 1993
(5/7/99)

99-A-476 WHITE EARTH
RESERVATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997 (5/7/99)

99-A-477 KUIGPAGMIUT,
INC., FISCAL YEAR ENDED
DECEMBER 3 1, 1994 (5/7/99)

99-A-478 KUIGPAGMIUT,
INC., FISCAL YEAR ENDED
DECEMBER 3 1, 1995 (5/7/99)

99-A-479 KUIGPAGMIUT,
INC., FISCAL YEAR ENDED
DECEMBER 31, 1996 (5/7/99)

99-A-480 MINNESOTA
CHIPPEWA TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997 (5/7/99)

99-A-481 ST. CROIX
CHIPPEWA INDIANS OF
WISCONSIN, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (5/7/99)

99-A-483 TONTO-APACHE
TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1995
(5/7/99) **\$18,814

99-A-491 ELKO BAND
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30,
1995 (5/14/99)

99-A-503 SAN CARLOS
APACHE TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(5/21/99)

99-A-504 WHITE SHIELD
SCHOOL, FISCAL YEAR
ENDED JUNE 30, 1997
(5/2 1199)

99-A-505 CONFEDERATED
TRIBES OF THE GRAND
RONDE COMMUNITY OF
OREGON, FISCAL ENDED
DECEMBER31, 1997 (5/21/99)

99-A-506 MANDAREE
PUBLIC SCHOOL DISTRICT
NO. 36, FISCAL YEAR ENDED
JUNE 30, 1997 (5/21/99)

99-A-507 ROSEBUD SIOUX
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(5/21/99)

99-A-508 ASSOCIATION OF
VILLAGE COUNCIL
PRESIDENTS, INC., FISCAL
YEAR ENDED
DECEMBER 31, 1997 (5/21/99)

99-A-509 SOUTHERN UTE
INDIAN TRIBE, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(5121199)

99-A-510 COLLEGE OF THE
MENOMINEE NATION,
FISCAL YEAR ENDED
JUNE 30, 1997 (5121199)

99-A-51 1 TEMECULA BAND
OF LUISENO MISSION
INDIANS OF THE PECHANGA
INDIAN RESERVATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(5/21/99)

99-A-52 1 BUENA VISTA
RANCHERIA BAND OF
MEWUK INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (6/1/99)

99-A-524 MOUNT ADAMS
SCHOOL DISTRICT NO. 209,
FISCAL YEAR ENDED
AUGUST 3 1. 1997 (6/4/99)

99-A-525 PLEASANT POINT
PASSAMAQUODDY TRIBAL
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (6/4/99)

99-A-528 HWAL'BAY BA:J
ENTERPRISES, FISCAL
YEAR ENDED
DECEMBER 3 1, 1997
(6/4/99)

99-A-529 SAGINAW
CHIPPEWA INDIAN TRIBE
OF MICHIGAN, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997 (6/4/99)

99-A-530 KAIBAB BAND
OF PAIUTE MDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1997 (6/4/99)

99-A-537 WINGATE
BOARD OF EDUCATION,
INC., FISCAL YEAR ENDED
JUNE 30, 1993 (6/5/99)

99-A-538 WINGATE
BOARD OF EDUCATION,
INC., FISCAL YEAR ENDED
JUNE 30, 1994 (6/5/99)

99-A-539 WINGATE
BOARD OF EDUCATION,
INC., FISCAL YEAR ENDED
JUNE 30, 1995 (6/5/99)

99-A-540 QUINAULT
INDIAN NATION, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997 (6/5/99)

99-A-541 QUAPAW TRIBE
OF OKLAHOMA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995 (6/5/99)

99-A-542 QUAPAW TRIBE
OF OKLAHOMA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996 (6/5/99)

99-A-543 TABLE
MOUNTAIN RANCHERIA
BAND OF INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1997 (6/5/99)
**\$19,585

99-A-544 NATIVE VILLAGE
OF EKLUTNA, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997 (6/5/99)

99-A-545 SHONTO
GOVERNING BOARD OF
EDUCATION, INC., FISCAL
YEAR ENDED JUNE 30, 1997
(6/5/99)

99-A-546 HOONAH INDIAN
ASSOCIATION, FISCAL
YEAR ENDED
DECEMBER 31, 1995 (6/5/99)

99-A-547 SAMISH TRIBAL
ORGANIZATION, FISCAL
YEAR ENDED
DECEMBER 31, 1997 (6/5/99)

99-A-548 MECHOOPDA
INDIAN TRIBE OF CHICO
RANCHERIA, CALIFORNIA,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(6/5/99)

99-A-549 LYTTON BAND
OF POMO INDIANS, FISCAL
YEAR ENDED
DECEMBER 31, 1997 (6/5/99)

99-A-550 PLEASANT POINT
SCHOOL MAINE INDIAN
EDUCATION, FISCAL YEAR
ENDED JUNE 30, 1997
(6/5/99)

99-A-551 SANTA ANA
PUEBLO, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (6/5/99)

99-A-552 SAUK-SUIATTLE
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(6/5/99)

99-A-553 BERING SEA
FISHERMEN'S
ASSOCIATION,
FISCAL YEAR ENDED
JUNE 30, 1997 (6/5/99)

99-A-554 EASTERN
SHOSHONE TRIBE OF THE
WIND RIVER RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(6/4/99)

99-A-555 MENOMINEE
TRIBAL ENTERPRISES,
FISCAL YEAR ENDED
JUNE 30, 1997 (6/4/99)

99-A-561 AMERICAN
INSTITUTES FOR RESEARCH
IN THE BEHAVIORAL
SCIENCES, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(6/8/99)

99-A-573 MARANA UNIFIED
SCHOOL DISTRICT NO. 6,
FISCAL YEAR ENDED
JUNE 30, 1997 (6/9/99)

99-A-575 MOORE
INDEPENDENT SCHOOL
DISTRICT NO. 2, FISCAL
YEAR ENDED JUNE 30, 1997
(6/9/99)

99-A-576 NOME CITY
SCHOOL DISTRICT, FISCAL
YEAR ENDED JUNE 30, 1997
(6/9/99)

99-A-578 NORTH SLOPE
BOROUGH SCHOOL
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1997
(6/10/99)

99-A-590 TOPPENISH
SCHOOL DISTRICT NO. 202,
FISCAL YEAR ENDED
AUGUST 31, 1997 (6/11/99)

99-A-596 FOREST COUNTY
POTAWATOMI
COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(6/11/99)

99-A-598 NORTHERN
PLAINS INTERTRIBAL
COURT OF APPEALS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(6/17/99)

99-A-602 KODIAK AREA
NATIVE ASSOCIATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(6/17/99)

99-A-603 KODIAK AREA
NATIVE ASSOCIATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(6/17/99)

99-A-606 AGDAAGUX
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(6/11/99)

99-A-610 MENTASTA LAKE
VILLAGE TRADITIONAL
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30,
1993 (6/11/99) **\$3,250

99-A-611 MENTASTA LAKE
VILLAGE TRADITIONAL
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30,
1994 (6/18/99)

99-A-612 MENTASTA LAKE VILLAGE TRADITIONAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/18/99)

99-A-613 MENTASTA LAKE VILLAGE TRADITIONAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/18/99)

99-A-615 PORCUPINE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1997 (6/18/99)

99-A-616 HAVASUPAI TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/18/99)

99-A-617 HAVASUPAI TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/18/99)

99-A-637 JENA BAND OF CHOCTAW INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/1/99)

99-A-638 DINE' BII ASSOCIATION FOR HANDICAPPED CITIZENS, INC., FISCAL YEAR ENDED JUNE 30, 1997 (7/1/99)

99-A-639 MENOMINEE INDIAN TRIBE OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/1/99)

99-A-640 ONEIDA TRIBE OF INDIANS OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/1/99)

99-A-642 LOWER ELWHA S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/2/99)

99-A-643 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/2/99)

99-A-644 GUIDIVILLE BAND OF POMO INDIANS, FISCAL YEAR ENDED JULY 31, 1997 (7/2/99)

99-A-655 ACOMA PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-656 COCHITI PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-657 SHOALWATER BAY INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/16/99)

99-A-658 CHEMEHUEVI INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-659 NAVAJO NATION AND RELATED TRIBAL ENTITIES, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/06/99)

99-A-660 KAW NATION OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-661 CRAZY HORSE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1998 (7/16/99)

99-A-662 QUILEUTE TRIBAL SCHOOL, FISCAL YEAR ENDED JUNE 30, 1997 (7/16/99)

99-A-663 SKAGIT SYSTEM COOPERATIVE, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99) **\$159,183

99-A-664 SHOSHONE-BANNOCK TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/16/99)

99-A-665 CONFEDERATED TRIBES OF COOS, LOWER UMPQUA AND SIUSLAW INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-666 COLUMBIA RIVER INTER-TRIBAL FISH COMMISSION, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-667 TOHATCHI SPECIAL EDUCATION AND TRAINING CENTER, INC., FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99) **\$117,678

99-A-668 NORTHWEST INDIAN FISHERIES COMMISSION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/16/99)

99-A-679 TUNICA-BILOXI INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-680 LOVELOCK
PAIUTE TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1997
(7116199) **\$4,400

99-A-681 MISSISSIPPI
BAND OF CHOCTAW
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (7/16/99)

99-A-683 GREAT LAKES
MTER-TRIBAL COUNCIL,
INC., FISCAL YEAR ENDED
JUNE 30, 1998 (7116199)

99-A-685 COCOPAH
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1995
(7/16/99)

99-A-686 JOINT
PROGRAMS OF THE
SHOSHONE AND
ARAPAHO TRIBES OF THE
WIND RIVER
RESERVATION, FISCAL
YEAR ENDED
DECEMBER 31, 1993
(7116199) **\$2,212

99-A-713 INDEPENDENT
SCHOOL DISTRICT NO. 1,
FISCAL YEAR ENDED
JUNE 30, 1997 (7/29/99)

99-A-715 BELCOURT
PUBLIC SCHOOL DISTRICT
NO. 7, FISCAL YEAR ENDED
JUNE 30, 1998 (7/29/99)

99-A-720 CROW TRIBE OF
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (7/30/99)

99-A-72 1 GILA RIVER
INDIAN COMMUNITY,
FISCAL YEAR ENDED
MARCH 3 1, 1998
(7130199)

99-A-722 INDIAN
TOWNSHIP TRIBAL
GOVERNMENT, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(7130199)

99-A-723 SEMINOLE TRIBE
OF FLORIDA, FISCAL YEAR
ENDED JUNE 30, 1997
(7130199)

99-A-755
SHOSHONE-PAIUTE TRIBES
OF THE DUCK VALLEY
INDIAN RESERVATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(8/13/99)

99-A-756 SPIRIT LAKE
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1998
(8/13/99) **\$84,364

99-A-757 FORT BELKNAP
INDIAN COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(8113199)

99-A-762 COCOPAH INDIAN
TRIBE, FISCAL YEAR ENDED
DECEMBER 31, 1996 (8/13/99)

99-A-764 KUSKOKWIM
NATIVE ASSOCIATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/13/99)

99-A-765 COEUR D'ALENE
TRIBE, FISCAL YEAR ENDED
SEPTEMBER 30, 1995
(8/13/99)

99-A-766 THLOPHLOCCO
TRIBAL TOWN, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(8/13/99)

99-A-767 BAHWETING
ANISHNABE SCHOOL,
FISCAL YEAR ENDED
JUNE 30, 1998 (8/13/99)

99-A-768 AHMIUM
EDUCATION, INC., FISCAL
YEAR ENDED JUNE 30, 1997
(8/13/99)

99-A-769 FORT BIDWELL
INDIAN COMMUNITY
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30,
1996 (803199)

99-A-770 FALSE PASS
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(8113199)

99-A-785 NEW MEXICO
AZTEC MUNICIPAL
SCHOOL DISTRICT NO. 2,
FISCAL YEAR ENDED
JUNE 30, 1997 (8/19/99)

99-A-794 BROWNING
PUBLIC SCHOOLS, FISCAL
YEAR ENDED JUNE 30, 1997
(8119199)

99-A-804 D-Q UNIVERSITY,
FISCAL YEAR ENDED
JUNE 30, 1996 (8119199)

99-A-816 YA-KA-AMA
INDIAN EDUCATION AND
DEVELOPMENT, INC.,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(8/25/99)

99-A-818 WHEELING,
WEST VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1997
(8/25/99)

99-A-819 STONE CHILD
COLLEGE, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (8/25/99)

99-A-826 LAC COURTE
OREILLES OJIBWA
COMMUNITY COLLEGE,
INC., FISCAL YEAR ENDED
JUNE 30, 1996 (8/27/99)

99-A-827 LAC COURTE
OREILLES OJIBWA
COMMUNITY COLLEGE,
INC., FISCAL YEAR ENDED
JUNE 30, 1997 (8/27/99)

99-A-831 LEUPP SCHOOLS,
INC., FISCAL YEAR ENDED
JUNE 30, 1997 (8/27/99)

99-A-833 LUMMI INDIAN
BUSINESS COUNCIL,
FISCAL YEAR ENDED
DECEMBER 3 1, 1997
(8/27/99)

99-A-834 MESCALERO
APACHE TRIBE. FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(8/27/99)

99-A-835 WA HE LUT
INDIAN SCHOOL, FISCAL
YEAR ENDED JUNE 30, 1998
(8/27/99)

99-A-836 SANTEE SCHOOL
DISTRICT NO. C-5, FISCAL
YEAR ENDED AUGUST 3 1,
1998 (8/27/99)

99-A-837 FLAGSTAFF
BORDERTOWN DORMITORY
BOARD, MC., FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(8/27/99)

99-A-839 SAN PASQUAL
BAND OF MISSION INDIANS,
FISCAL YEAR ENDED
DECEMBER 3 1, 1997
(8/27/99)

99-A-841 STILLAGUAMISH
TRIBE OF INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(8/27/99)

99-A-843 NORTHERN
PLAINS INTERTRIBAL
COURT OF APPEALS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1996
(8/27/99)

99-A-844 CATAWBA INDIAN
NATION, FISCAL YEAR
ENDED DECEMBER 3 1, 1994
(8/27/99)

99-A-845 CATAWBA INDIAN
NATION, FISCAL YEAR
ENDED DECEMBER 31, 1995
(8/27/99) **\$12,261

99-A-881 POTTER VALLEY
LITTLE LAKE POMO TRIBE.
FISCAL YEAR ENDED
DECEMBER 31, 1992 (9/10/99)

99-A-882 POTTER VALLEY
LITTLE LAKE POMO TRIBE,
FISCAL YEAR ENDED
DECEMBER 31, 1993 (9/10/99)

99-A-884 POTTER VALLEY
LITTLE LAKE POMO TRIBE,
FISCAL YEAR ENDED
DECEMBER 3 1. 1994 (9/10/99)

99-A-885 POTTER VALLEY
LITTLE LAKE POMO TRIBE,
FISCAL YEAR ENDED
DECEMBER 3 1, 1995
(9/10/99)

99-A-886 RIVERSIDE-SAN
BERNARDINO COUNTY
INDIAN HEALTH, INC.,
FISCAL YEAR ENDED
DECEMBER 3 1, 1996
(9/10/99)

99-A-887 KLAMATH
TRIBES, FISCAL YEAR
ENDED DECEMBER 3 1, 1997
(9/10/99)

99-A-888 ONEIDA TRIBE
OF INDIANS OF
WISCONSIN, FISCAL YEAR
ENDED SEPTEMBER 30,
1998 (9/01/99)

99-A-889 HUALAPAI
TRIBE, FISCAL YEAR
ENDED DECEMBER 3 1, 1997
(9/10/99) **\$28,864

99-A-890 HOPI
JUNIOR/SENIOR HIGH
SCHOOL, FISCAL YEAR
ENDED JUNE 30. 1998
(9/10/99)

99-A-933 JOINT
PROGRAMS
OF THE SHOSHONE AND
ARAPAHO TRIBES OF THE
WIND RIVER
RESERVATION,
FISCAL YEAR ENDED
DECEMBER 3 1, 1994
(9/24/99)

99-A-934 JOINT PROGRAMS OF THE SHOSHONE AND ARAPAHO TRIBES OF THE WIND RIVER RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (9124199)

99-A-935 JOINT PROGRAMS OF THE SHOSHONE AND ARAPAHO TRIBES OF THE WIND RIVER RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (9/24/99)

99-A-936 NORTHERN ARAPAHOE TRIBE OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (9124199)

99-A-941 WINGATE HIGH SCHOOL BOARD OF EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 (9/24/99)

99-A-942 INDEPENDENT SCHOOL DISTRICT NO. 1, FISCAL YEAR ENDED JUNE 30, 1998 (9124199)

99-A-943 TODD COUNTY SCHOOL DISTRICT NO. 66-1, FISCAL YEAR ENDED JUNE 30, 1998 (9/24/99)

99-A-946 SCOT-IT'S VALLEY BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (9/24/99)

99-A-947 DIBE YAZHI HABITHIN OLTA, INC., FISCAL YEAR ENDED JUNE 30, 1997 (9/24/99)

99-A-961 NORTH FORK MONO RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (9/30/99)

99-A-965 NORTHERN CHEYENNE TRIBAL SCHOOLS, FISCAL YEAR ENDED JUNE 30, 1997 (9130199) **\$42,724

99-A-966 NATIVE VILLAGE OF TYONEK, FISCAL YEAR ENDED JUNE 30, 1997 (9/30/99)

99-A-968 PUEBLO OF SAN JUAN BOARD OF EDUCATION, FISCAL YEAR ENDED JUNE 30, 1998 (9130199)

99-A-974 ROUND VALLEY INDIAN TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1997 (9/30/99)

99-A-975 KETCHIKAN GATEWAY BOROUGH, FISCAL YEAR ENDED JUNE 30, 1998 (9/30/99)

BUREAU OF LAND MANAGEMENT

99-A-589 WASATCH COUNTY, UTAH, FISCAL YEAR ENDED DECEMBER 31, 1997 (604199)

99-A-593 WEST VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1997 (6/15/99)

99-A-594 MORGAN COUNTY FISCAL COURT, KENTUCKY, FISCAL YEAR ENDED JUNE 30, 1997 (6117199)

99-A-604 MILLARD COUNTY, UTAH, FISCAL YEAR ENDED DECEMBER 31, 1997 (6/17/99)

99-A-605 CALHOUN COUNTY, ILLINOIS. FISCAL YEAR ENDED AUGUST 31, 1997 (6/17/99)

99-A-669 ADAMS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-671 ROOSEVELT COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1997 (7116199)

99-A-676 DAWSON COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1997 (7116199)

99-A-711 COWLITZ COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/29/99)

99-A-744 KING COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (8/3/99)

99-A-745 HENDERSON COUNTY, ILLINOIS, FISCAL YEAR ENDED NOVEMBER 30, 1997 (816199)

99-A-746 KITTITAS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (8/3/99)

99-A-748 JUAB COUNTY,
UTAH, FISCAL YEAR
ENDED DECEMBER 3 1, 1997
(8111/99)

99-A-749 IDAHO STATE
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1997
(8/11/99)

99-A-750 EL DORADO
COUNTY, CALIFORNIA,
FISCAL YEAR ENDED
JUNE 30, 1997 (8/12/99)

99-A-761 LINCOLN
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 3 1, 1997
(8/13/99)

99-A-795 BARTLESVILLE
SCHOOL DISTRICT NO. I-30,
FISCAL YEAR ENDED
JUNE 30, 1997 (8/20/99)

99-A-798 MERCER
COUNTY, ILLINOIS, FISCAL
YEAR ENDED
NOVEMBER 30, 1997
(8/20/99)

99-A-806 LINCOLN
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 3 1, 1996
(8119199)

99-A-838 MADERA
COUNTY, CALIFORNIA,
FISCAL YEAR ENDED
JUNE 30, 1997 (8127199)

99-A-939 OKANOGAN
COUNTY, WASHINGTON,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(9124199)

99-A-970 HENDERSON
COUNTY, ILLINOIS, FISCAL
YEAR ENDED
NOVEMBER 30, 1998 (9/30/99)

99-A-971 MCCORMICK
COUNTY, SOUTH
CAROLINA, FISCAL YEAR
ENDED JUNE 30, 1998
(9/30/99)

BUREAU OF RECLAMATION

99-A-427 WEST
RIVER/LYMAN-JONES
RURAL WATER SYSTEMS,
INC., FISCAL YEAR ENDED
DECEMBER 3 1, 1997
(4/16/99)

99-A-501 EASTERN
MUNICIPAL WATER
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1997
(5121199)

99-A-502 AMERICAN
FARMLAND TRUST, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(5/21/99)

99-A-526 SWEETWATER
AUTHORITY, FISCAL YEAR
ENDED JUNE 30, 1998 (6/4/99)

99-A-584 PHOENIX,
ARIZONA, FISCAL YEAR
ENDED JUNE 30, 1997
(6/10/99)

99-A-597 TALENT
IRRIGATION DISTRICT,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(6/17/99)

99-A-675 SAN DIEGO,
CALIFORNIA, FISCAL YEAR
ENDED JUNE 30, 1997
(7/16/99)

99-A-684 WEBER BASIN
WATER CONSERVANCY
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1998
(7/16/99)

99-A-752 BURLEIGH
WATER USERS
COOPERATIVE, FISCAL
YEAR ENDED
DECEMBER 31, 1997
(8112199)

99-A-753 METROPOLITAN
WATER DISTRICT OF
SOUTHERN CALIFORNIA,
FISCAL YEAR ENDED
JUNE 30, 1997 (8/13/99)

99-A-754 EASTERN
MUNICIPAL WATER
DISTRICT, FISCAL YEAR
ENDED JUNE 30, 1998
(8/13/99)

99-A-799 NORTH DAKOTA
RURAL WATER SYSTEMS
ASSOCIATION, FISCAL
YEAR ENDED
DECEMBER 3 1, 1997
(8/20/99)

99-A-812 PHILADELPHIA,
PENNSYLVANIA, FISCAL
YEAR ENDED JUNE 30, 1996
(8/24/99)

99-A-846 METROPOLITAN
WATER DISTRICT OF
SOUTHERN CALIFORNIA,
FISCAL YEAR ENDED
JUNE 30, 1998 (8127199)

99-A-847 LOWER RIO
GRANDE VALLEY
DEVELOPMENT
COUNCIL, FISCAL YEAR
ENDED DECEMBER 3 1, 1997
(8/27/99)

99-A-948 GLENN-COLUSA
IRRIGATION DISTRICT,
FISCAL YEAR ENDED
SEPTEMBER 30, 1998
(9/24/99)

I N S U L A R A R E A S

Commonwealth of the Northern Mariana Islands

99-A-738
COMMONWEALTH OF THE
NORTHERN MARIANA
ISLANDS PUBLIC SCHOOL
SYSTEM, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(8/9/99) **\$234,194

99-A-880
COMMONWEALTH
PORTS AUTHORITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1998
(9110199)

Federated States of Micronesia

Chuuk

99-A-436 CHUUK
ORGANIZATION FOR
COMMUNITY ACTION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(4/19/99)

99-A-460 CHUUK
ORGANIZATION FOR
COMMUNITY ACTION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1995 (5/4/99)

Guam

99-A-451 GUAM
HUMANITIES COUNCIL,
FISCAL YEAR ENDED
OCTOBER 3 1, 1996 (4/28/99)

99-A-678 UNIVERSITY OF
GUAM, FISCAL YEAR
ENDED SEPTEMBER 30, 1998
(7116199)

99-A-830 SANCTUARY,
INCORPORATED, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(8/27/99)

Republic of the Marshall Islands

99-A-421 COLLEGE OF THE
MARSHALL ISLANDS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1996
(4/14/99)

Republic of Palau

99-A-636 PALAU
COMMUNITY COLLEGE,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(6/28/99)**\$47,314

99-A-960 PALAU
COMMUNITY ACTION
AGENCY, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(9/30/99)

U. S. Virgin Islands

99-A-893 VIRGIN ISLANDS
PORT AUTHORITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(9/10/99)

NATIONAL BIOLOGICAL SCIENCE

99-A-574 MISSOURI
BOTANICAL GARDEN,
FISCAL YEAR ENDED
DECEMBER 31, 1997 (6/9/99)

NATIONAL PARK SERVICE

99-A-522 BEXAR COUNTY,
TEXAS, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (614199)

99-A-527 COOSA VALLEY
REGIONAL DEVELOPMENT
CENTER, FISCAL YEAR
ENDED JUNE 30, 1997
(614199)

99-A-558 GRAND RAPIDS,
MICHIGAN, FISCAL YEAR
ENDED JUNE 30, 1997
(6/8/99)

99-A-580 NEW IBERIA,
LOUISIANA, FISCAL YEAR
ENDED OCTOBER 3 1, 1997
(6/10/99)

99-A-583 RAILROADERS
MEMORIAL MUSEUM, INC.,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(6/10/99)

99-A-587 STEEL INDUSTRY
HERITAGE CORPORATION,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(719199)

99-A-591 WASHTENAW
COUNTY, MICHIGAN,
FISCAL YEAR ENDED
DECEMBER 3 1, 1997
(6115199)

99-A-682 MINNESOTA
HISTORICAL SOCIETY.
FISCAL YEAR ENDED
JUNE 30, 1998 (7/16/99)

99-A-712 ANN ARBOR,
MICHIGAN, FISCAL YEAR
ENDED JUNE 30, 1997
(7/29/99)

99-A-751 GREENSBORO,
NORTH CAROLINA, FISCAL
YEAR ENDED JUNE 30, 1997
(8/12/99)

99-A-758 OHIO STATE
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1998
(8/13/99)

99-A-760 GRANDVIEW
SCHOOL DISTRICT
NO. 116/200, FISCAL YEAR
ENDED AUGUST 3 1, 1997
(8113199)

99-A-786 MISSION,
TEXAS, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (8/19/99)

99-A-787 MARTIN LUTHER
KING, JR., CENTER FOR
NONVIOLENT SOCIAL
CHANGE, INC., FISCAL
YEAR ENDED JUNE 30, 1997
(8120199)

99-A-790 STAYTON,
OREGON, FISCAL YEAR
ENDED JUNE 30, 1997
(8120199)

99-A-791 OPELOUSAS,
LOUISIANA, FISCAL YEAR
ENDED AUGUST 3 1, 1997
(8/19/99)

99-A-792 LAFAYETTE
CITY PARISH
CONSOLIDATED
GOVERNMENT, FISCAL
YEAR ENDED OCTOBER
31, 1997 (8120199)

99-A-802 UNIVERSITY OF
GEORGIA, FISCAL YEAR
ENDED JUNE 30, 1997
(8/20/99)

99-A-81 1 TACOMA,
WASHINGTON, FISCAL
YEAR ENDED
DECEMBER 3 1, 1996
(8124199)

99-A-820 SPRINGFIELD
LIBRARY AND MUSEUMS
ASSOCIATION, FISCAL
YEAR ENDED JUNE 30.
1997 (8/25/99)

99-A-821 ORANGE
COUNTY, CALIFORNIA.
FISCAL YEAR ENDED
JUNE 30, 1997 (8125199)

99-A-840 MARICOPA
COUNTY, ARIZONA,
FISCAL YEAR ENDED
JUNE 30, 1998 (8/27/99)

99-A-842 NEW MEXICO
OFFICE OF CULTURAL
AFFAIRS, FISCAL YEAR
ENDED JUNE 30, 1997
(8/27/99)

99-A-940 COPPER RIVER
NATIVE ASSOCIATION,
INC., FISCAL YEAR ENDED
SEPTEMBER 30, 1997
(9/24/99)

OFFICE OF THE SECRETARY

99-A-599 LEHIGH
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1997
(6/17/99)

99-A-601 WASHINGTON
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1997
(6/17/99)

99-A-81 5 OKLAHOMA STATE
UNIVERSITY, FISCAL YEAR
ENDED JUNE 30, 1997 (8/25/99)

99-A-81 7 TEMPE,
ARIZONA, FISCAL YEAR
ENDED JUNE 30, 1997
(8/25/99)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

99-A-670 SHERIDAN,
WYOMING, FISCAL YEAR
ENDED JUNE 30, 1997
(7/16/99)

99-A-759 UNIVERSITY OF
WYOMING, FISCAL YEAR
ENDED JUNE 30, 1997
(8/13/99)

99-A-789 PENNSYLVANIA,
FISCAL YEAR ENDED
JUNE 30, 1997 (8/20/99)

U.S. BUREAU OF MINES

99-A-579 NATIONAL
ACADEMY OF SCIENCES,
FISCAL YEAR ENDED
JUNE 30, 1997 (6110199)

99-A-595 UNIVERSITY OF MINNESOTA, FISCAL YEAR ENDED JUNE 30, 1997 (6/17/99)

U.S. FISH AND WILDLIFE SERVICE

99-A-557 IBERVILLE PARISH COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1997 (6/4/99)

99-A-563 DELAWARE, FISCAL YEAR ENDED JUNE 30, 1997 (6/8/99)

99-A-572 LAKE COUNTY, FLORIDA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/9/99)

99-A-577 NORTHERN MICHIGAN UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1997 (6/11/99)

99-A-586 SAN DIEGO ASSOCIATION OF GOVERNMENTS, FISCAL YEAR ENDED JUNE 30, 1997 (6/11/99)

99-A-592 WISCONSIN, FISCAL YEAR ENDED JUNE 30, 1997 (6/15/99)

99-A-600 UNIVERSITY OF NEBRASKA, FISCAL YEAR ENDED JUNE 30, 1997 (6/17/99)

99-A-607 RHODE ISLAND AND PROVIDENCE PLANTATIONS, FISCAL YEAR ENDED JUNE 30, 1998 (6/17/99)

99-A-614 SOUTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1997 (6/18/99)

99-A-632 OKLAHOMA, FISCAL YEAR ENDED JUNE 30, 1997 (6/24/99)

99-A-634 MISSISSIPPI, FISCAL YEAR ENDED JUNE 30, 1997 (6/24/99)

99-A-652 TENNESSEE, FISCAL YEAR ENDED JUNE 30, 1997 (7/16/99)

99-A-674 ARCHBOLD EXPEDITIONS, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/16/99)

99-A-747 IDAHO, FISCAL YEAR ENDED JUNE 30, 1997 (8/11/99)**\$120,000

99-A-763 ATLANTIC STATES MARINE FISHERIES COMMISSION, FISCAL YEAR ENDED JUNE 30, 1997 (8/13/99)

99-A-788 NEW JERSEY, FISCAL YEAR ENDED JUNE 30, 1997 (8/20/99)

99-A-796 CHEROKEE, IOWA, FISCAL YEAR ENDED JUNE 30, 1997 (8/20/99)

99-A-797 LYON COUNTY, IOWA, FISCAL YEAR ENDED JUNE 30, 1997 (8/20/99)

99-A-801 GEORGIA, FISCAL YEAR ENDED JUNE 30, 1997 (8/20/99)

99-A-805 DUNN COUNTY, WISCONSIN, FISCAL YEAR ENDED DECEMBER 31, 1996 (8/19/99)

99-A-814 ST. LUCIE COUNTY, FLORIDA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (8/25/99)

99-A-828 MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1997 (8/26/99)

99-A-829 UNIVERSITY OF MASSACHUSETTS, FISCAL YEAR ENDED JUNE 30, 1997 (8/26/99)

99-A-832 UTAH, FISCAL YEAR ENDED JUNE 30, 1998 (8/27/99)**\$25,097

99-A-945 NEVADA, FISCAL YEAR ENDED JUNE 30, 1998 (9/12/99)

99-A-949 FLORIDA, FISCAL YEAR ENDED JUNE 30, 1998 (9/12/99)

99-A-963 NEBRASKA, FISCAL YEAR ENDED JUNE 30, 1998 (9/30/99)

99-A-964 ATLANTIC STATES MARINE FISHERIES COMMISSION, FISCAL YEAR ENDED JUNE 30, 1998 (9/30/99)

99-A-967 TRUMAN STATE UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1997 (9/30/99)

99-A-969 CHEROKEE, IOWA, FISCAL YEAR ENDED JUNE 30, 1998 (9/30/99)

U.S. GEOLOGICAL SURVEY

99-A-523 CALIFORNIA STATE UNIVERSITY, SACRAMENTO FOUNDATION, FISCAL YEAR ENDED JUNE 30, 1997 (6/4/99)

99-A-562 CENTRAL UNITED STATES EARTHQUAKE CONSORTIUM, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (6/8/99)

99-A-633 INSTITUTE OF ECOSYSTEM STUDIES, INC., FISCAL YEAR ENDED JUNE 30, 1997 (6/24/99)

99-A-672 WOODS HOLE OCEANOGRAPHIC INSTITUTION, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (7/16/99)

99-A-673 ACADEMY OF NATURAL SCIENCES OF PHILADELPHIA, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (7/16/99)

99-A-714 AMERICAN MUSEUM OF NATURAL HISTORY, FISCAL YEAR ENDED JUNE 30, 1998 (7/29/99)

99-A-793 AMERICAN MUSEUM OF NATURAL HISTORY, FISCAL YEAR ENDED JUNE 30, 1997 (8/20/99)

99-A-944 WASHINGTON UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1998 (9/24/99)

NON-DEPARTMENT OF THE INTERIOR

99-A-719 PUERTO RICO OFFICE OF YOUTH AFFAIRS, FISCAL YEAR ENDED JUNE 30, 1998 (7/29/99)

INDIRECT COST PROPOSALS

BUREAU OF INDIAN AFFAIRS

99-P-403 SHINGLE SPRINGS BAND OF MIWOK INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (4/1/99)*\$33,844

99-P-405 SHINGLE SPRINGS BAND OF MIWOK INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (4/1/99)*\$617

99-P-406 PAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 30, 1993 (4/17/99)

99-P-407 PAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/7/99)

99-P-408 PAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (4/17/99) \$72,353

99-P-409 PAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (4/7/99)

99-P-410 PAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1999 (4/7/99)

99-P-425 COMANCHE INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/14/99)*\$210,869

99-P-426 PUEBLO OF SANTO DOMINGO, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/14/99)

99-P-433 BATTLE MOUNTAIN BAND COUNCIL OF THE TE-MOAK TRIBE OF WESTERN SHOSHONE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/16/99) *\$13,155

99-P-434 AROOSTOOK BAND OF MICMACS, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (4/16/99) *\$45,350

99-P-437 ROCK POINT COMMUNITY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1999 (4/19/99)

99-P-442 SITKA TRIBE OF ALASKA, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (4/20/99)

99-P-443 SITKA TRIBE OF ALASKA, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (4/20/99) *\$122,978

99-P-444 COOK INLET TRIBAL COUNCIL, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/20/99)

99-P-445 CONFEDERATED TRIBES OF THE CHEHALIS RESERVATION, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (4/20/99)

99-P-447 DUCKWATER SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/23/99) *\$43,444

99-P-448 DUCKWATER
SHOSHONE TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1999
(4123199)

99-P-449 DUCKWATER
SHOSHONE TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1997
(41231'99)

99-P-450 DUCKWATER
SHOSHONE TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1996
(4/23/99) *\$10,164

99-P-459 GREAT LAKES
INDIAN FISH AND
WILDLIFE COMMISSION,
FISCAL YEAR ENDED
DECEMBER 31, 1999
(4/30/99) *\$15,648

99-P-482 MAINE INDIAN
EDUCATION, FISCAL YEAR
ENDED JUNE 30, 1997
(5/7/99)

99-P-485 NATIVE VILLAGE
OF GAMBELL, FISCAL
YEAR ENDED
DECEMBER 31, 1998
(5/10/99) *\$6,470

99-P-486 CONFEDERATED
TRIBES OF THE GRAND
RONDE COMMUNITY OF
OREGON, FISCAL YEAR
ENDED DECEMBER 3 1, 1998
(5/10/99) *\$355,535

99-P-490 JICARILLA
APACHE TRIBE, FISCAL
YEAR ENDED
DECEMBER 31,1998(5/11/99)
*\$841,064

99-P-492 NATIVE VILLAGE
OF BARROW, FISCAL YEAR
ENDED DECEMBER 3 1, 1997
(5/12/99)

99-P-493 NATIVE
VILLAGE OF BARROW,
FISCAL YEAR ENDED
DECEMBER 3 1, 1998
(5/12/99) *\$7,060

99-P-494 NATIVE
VILLAGE OF BARROW,
FISCAL YEAR ENDED
DECEMBER 3 1, 1999
(5/12/99) *\$127,835

99-P-512 ELK VALLEY
RANCHERIA, FISCAL
YEAR ENDED
DECEMBER 3 1, 1998
(5/25/99) *\$12,395

99-P-515 RAMAH NAVAJO
CHAPTER, FISCAL YEAR
ENDED DECEMBER 3 1,
1995 (5/26/99)

99-P-516 RAMAH NAVAJO
CHAPTER, FISCAL YEAR
ENDED DECEMBER 3 1,
1997 (5126199)

99-P-517 RAMAH NAVAJO
CHAPTER, FISCAL YEAR
ENDED DECEMBER 3 1,
1998 (5/26/99)

99-P-532 WALKER RIVER
PAIUTE TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1998
(6/2/99)

99-P-533 WALKER RIVER
PAIUTE TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1999
(6/2/99) *\$79,028

99-P-560 KEWEENAW
BAY INDIAN
COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1999
(6/8/99) *\$30,510

99-P-564 SPOKANE TRIBE
OF INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(6/8/99) *\$13,131

99-P-565 SPOKANE TRIBE
OF INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1998
(618199) *\$210,823

99-P-566 SPOKANE TRIBE
OF INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1999
(6/8/99)

99-P-568 MENTASTA LAKE
VILLAGE TRADITIONAL
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(6/8/99)

99-P-569 MENTASTA LAKE
VILLAGE TRADITIONAL
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30, 1996
(6/8/99)

99-P-570 MENTASTA
TRADITIONAL COUNCIL,
FISCAL YEAR ENDED
SEPTEMBER 30, 1997 (6/8/99)

99-P-571 MENTASTA
TRADITIONAL COUNCIL,
FISCAL YEAR ENDED
SEPTEMBER 30, 1998 (6/8/99)

99-P-618 PRIBILOF ISLAND
ALUET COMMUNITY OF
GEORGE ISLAND, FISCAL
YEAR ENDED SEPTEMBER 30,
1999 (6/18/99) *\$23,719

99-P-619 RENO-SPARKS
INDIAN COLONY, FISCAL
YEAR ENDED
DECEMBER 31, 1998 (6/18/99)

99-P-620 RENO-SPARKS
INDIAN COLONY, FISCAL
YEAR ENDED
DECEMBER 31, 1999 (6/18/99)

99-P-621 LYTTON BAND
OF POMO INDIANS, FISCAL
YEAR ENDED
DECEMBER 3 1, 1998
(6/22/99) *\$12,231

99-P-622 LYTTON BAND
OF POMO INDIANS, FISCAL
YEAR ENDED
DECEMBER 3 1, 1999
(6/22/99)

99-P-624 CONFEDERATED
TRIBES OF SILETZ
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1998
(6/22/99)

99-P-625 CONFEDERATED.
TRIBES OF SILETZ
RESERVATION, FISCAL
YEAR ENDED
DECEMBER 3 1, 1999
(6/22/99) *\$82,418

99-P-631 OMAHA TRIBE OF
NEBRASKA FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (6124199) *\$287,233

99-P-645
ALABAMA-COUSHATA
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1998 (7/8/99)

99-P-646
ALABAMA-COUSHATTA
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 3 1, 1999 (7/8/99)

99-P-649 LAC COURTE
OREILLES TRIBAL
GOVERNING BOARD,
FISCAL YEAR ENDED
SEPTEMBER 30, 1999
(7/9/99)

99-P-650 FOND DU LAC
BAND OF LAKE SUPERIOR
CHIPPEW INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1999
(7/9/99) *\$60,243

99-P-651 CONFEDERATED
TRIBES OF THE GRAND
RONDE COMMUNITY OF
OREGON, FISCAL YEAR
ENDED DECEMBER 3 1,
1999 (7116199) *\$10,219

99-P-653
STILLAGUAMISH TRIBE
OF INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1999
(711699)

99-P-689 ELY SHOSHONE
TRIBE, FISCAL YEAR
ENDED DECEMBER 3 1,
1998 (7/19/99) *\$17,405

99-P-690 ELY SHOSHONE
TRIBE, FISCAL YEAR
ENDED DECEMBER 3 1,
1999 (7/19/99) *\$42,017

99-P-695 PORT GAMBLE
S'KLALLAM TRIBE,
FISC AL YEAR ENDED
DECEMBER 3 1, 1998
(7/20/99)

99-P-696 PORT GAMBLE
S'KLALLAM TRIBE,
FISCAL YEAR ENDED
DECEMBER 3 1, 1999
(7/20/99)

99-P-697 LOWER ELWHA
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1999
(7120199)

99-P-698 GUIDIVILLE
INDIAN RANCHERIA,
FISCAL YEAR ENDED
JULY 31, 1998 (7121199)

99-P-699 GUIDIVILLE
INDIAN RANCHERIA, FISCAL
YEAR ENDED JULY 3 1, 1997
(712 1199)

99-P-706 DULL KNIFE
MEMORIAL COLLEGE.
FISCAL YEAR ENDED
JUNE 30, 1999 (7/27/99)

99-P-707 DULL KNIFE
MEMORIAL COLLEGE,
FISCAL YEAR ENDED
JUNE 30, 1997 (7127199)

99-P-708 COAST INDIAN
COMMUNITY OF THE
RESIGHJNI RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 3 1, 1998
(7/27/99) *\$5,155

99-P-709 RINCON BAND OF
LUISENO MISSION INDIANS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1999 (7127199)
*\$7,2 14

99-P-710 LUMMI INDIAN
BUSINESS COUNCIL, FISCAL
YEAR ENDED DECEMBER 3 1,
1998 (7127199)

99-P-734 METLAKATLA
INDIAN COMMUNITY,
FISCAL YEAR ENDED
SEPTEMBER 30, 1999 (814199)

99-P-735 THE NAVAJO
NATION, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(8/5/99) *\$854,300

99-P-743 MUCKLESHOOT
INDIAN TRIBE, FISCAL YEAR
ENDED DECEMBER 3 1, 1999
(8/11/99)

99-P-771 SCOTTS VALLEY
BAND OF POMO INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1998
(8/16/99) *\$1,523

99-P-772 BLUE LAKE
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1998
(8/17/99) *\$17,361

99-P-773 BLUE LAKE
RANCHERIA, FISCAL YEAR
ENDED DECEMBER 31, 1996
(8/17/99)

99-P-774 CROW TRIBE OF
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30,
1996 (8/17/99)

99-P-775 CROW TRIBE OF
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30,
1997 (8/17/99)

99-P-776 CROW TRIBE OF
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30,
1998 (8/17/99) *\$253,237

99-P-777 CROW TRIBAL
COUNCIL, FISCAL YEAR
ENDED SEPTEMBER 30,
1999 (8/17/99) *\$453,079

99-P-781 LAC DU
FLAMBEAU TRIBAL
GOVERNMENT, FISCAL
YEAR ENDED
SEPTEMBER 30, 1999
(8/18/99)

99-P-800 LUMMI INDIAN
BUSINESS COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1999
(8/19/99) *\$284

99-P-807 COEUR D'ALENE
TRIBE, FISCAL YEAR
ENDED SEPTEMBER 30,
1998 (8/20/99) *\$211,649

99-P-848 TUOLUMNE
BAND OF ME-WUK
INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1999
(8/27/99)

99-P-849 ELEM INDIAN
COLONY, FISCAL YEAR
ENDED DECEMBER 31,
1999 (8/27/99)

99-P-851 ELEM INDIAN
COLONY, FISCAL YEAR
ENDED DECEMBER 31,
2000 (8/27/99)

99-P-852 KLAMATH
TRIBAL HEALTH AND
FAMILY SERVICES,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(8/27/99) *\$120,823

99-P-853 KLAMATH
TRIBAL HEALTH AND
FAMILY SERVICES,
FISCAL YEAR ENDED
DECEMBER 31, 1998
(8/27/99) *\$191,803

99-P-855 FOREST
COUNTY POTAWATOMI
COMMUNITY, FISCAL
YEAR ENDED
SEPTEMBER 30, 1999
(8/27/99) *\$15,750

99-P-860 LAC VIEUX
BAND OF LAKE SUPERIOR
CHIPPEWA TRIBAL
GOVERNMENT, FISCAL
YEAR ENDED
DECEMBER 31, 1998
(9/1/99)

99-P-861 AGDAAGUX
TRIBAL COUNCIL, FISCAL
YEAR ENDED
SEPTEMBER 30, 1998
(9/2/99)

99-P-862 AGDAAGUX
TRIBAL COUNCIL, FISCAL
YEAR ENDED SEPTEMBER 30,
1999 (9/2/99) *\$24,550

99-P-863 HUALAPAI
NATION, FISCAL YEAR
ENDED DECEMBER 31, 1998
(9/2/99) *\$130,437

99-P-864 HUALAPAI
NATION, FISCAL YEAR
ENDED DECEMBER 31, 1999
(9/2/99)

99-P-866 SWINOMISH
INDIAN TRIBAL
COMMUNITY, FISCAL YEAR
ENDED DECEMBER 31, 1998
(9/3/99) *\$12,786

99-P-867 SWINOMISH
INDIAN TRIBAL
COMMUNITY, FISCAL YEAR
ENDED DECEMBER 31, 1999
(9/3/99) *\$2,939

99-P-871 MENOMINEE
INDIAN TRIBE OF
WISCONSIN, FISCAL YEAR
ENDED SEPTEMBER 30, 1999
(9/7/99)

99-P-896 YERINGTON
PAIUTE TRIBE, FISCAL YEAR
ENDED DECEMBER 31, 1998
(9/13/99)

99-P-897 YERINGTON
PAIUTE TRIBE, FISCAL YEAR
1,
(9/13/99) *\$4,706

30, 1999
(9/15/99)

99-P-900 PINOLEVILLE
INDIAN RESERVATION,
FISCAL YEAR ENDED
DECEMBER 31, 1999
(9/15/99)

99-P-901 SAUK-SUIATTLE
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1998
(9115199)

99-P-902 SAUK-SUIATTLE
INDIAN TRIBE, FISCAL
YEAR ENDED
DECEMBER 31, 1999
(9/15/99)

99-P-903 KALISPEL TRIBE
OF INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30,
1999 (9/15/99)*\$1,745

99-P-908 SAN PASCUAL
BAND OF MISSION
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1998
(9/16/99)

99-P-909
TORRES-MARTINEZ
DESERT CAHUILLA
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30,
1999 (9/16/99)

99-P-915 SAN PASQUAL
BAND OF DIEGUENO
MISSION INDIANS OF
CALIFORNIA, FISCAL YEAR
ENDED DECEMBER 31, 1999
(9116199)

99-P-91 8 POARCH BAND
OF CREEK INDIANS,
FISCAL YEAR ENDED
DECEMBER 31, 1999
(9121199)

99-P-920 TUOLUMNE
BAND OF ME-WUK
INDIANS, FISCAL YEAR
ENDED DECEMBER 31, 1999
(9/21/99)

99-P-926 SUSANVILLE
INDIAN RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1998
(9121/99)

99-P-927 SUSANVILLE
INDIAN RANCHERIA,
FISCAL YEAR ENDED
DECEMBER 31, 1999
(9121199) *\$135,485

99-P-928 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1996
(9/22/99)

99-P-929 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1997
(9/22/99)

99-P-930 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1998
(9/22/99)

99-P-931 CHISTOCHINA
VILLAGE COUNCIL,
FISCAL YEAR ENDED
DECEMBER 31, 1999
(9/22/99)

99-P-932 NORTHWEST
INDIAN COLLEGE, FISCAL
YEAR ENDED JUNE 30,
1998 (9/23/99)

99-P-976 ALL INDIAN
PUEBLO COUNCIL, FISCAL
YEAR ENDED JUNE 30,
1995 (9/30/99)

99-P-977 ALL INDIAN
PUEBLO COUNCIL, FISCAL
YEAR ENDED JUNE 30,
1996 (9130199)

99-P-978 ALL INDIAN
PUEBLO COUNCIL, FISCAL
YEAR ENDED JUNE 30, 1997
(9130199)

99-P-979 PECHANGA BAND
OF LUISENO MISSION
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1998
(9130199)

99-P-980 PECHANGA BAND
OF LUISENO MISSION
INDIANS, FISCAL YEAR
ENDED SEPTEMBER 30, 1999
(9/30/99)

BUREAU OF RECLAMATION

99-P-878 NORTH DAKOTA
WATER COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 2000 (9/9/99)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

99-P-641 COMMONWEALTH
OF THE NORTHERN
MARIANA ISLANDS PUBLIC
SCHOOL SYSTEM, INDIRECT
COST PROPOSAL, FISCAL
YEAR ENDED
SEPTEMBER 30, 2000(7/2/99)
*\$57,740

Guam

99-P-630 GOVERNMENT OF
GUAM, CENTRAL SERVICE
COST ALLOCATION PLAN
AND INDIRECT COST
PROPOSAL, FISCAL YEAR
ENDED SEPTEMBER 30, 2000
(6/24/99)

99-P-879 UNIVERSITY OF GUAM, INDIRECT COST PROPOSAL, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (9/10/99)

U.S. Virgin Islands

99-P-718 ISLAND RESOURCES FOUNDATION, FISCAL YEAR ENDED JUNE 30, 2000 (7/29/99)

MINERALS MANAGEMENT SERVICE

99-P-810 COLORADO DEPARTMENT OF REVENUE, FISCAL YEAR ENDED JUNE 30, 1999 (8/24/99)

MULTI-OFFICE

99-P-440 WASHINGTON DEPARTMENT OF FISH AND WILDLIFE, FISCAL YEAR ENDED JUNE 30, 1998 (4/20/99)

99-P-441 WASHINGTON DEPARTMENT OF FISH AND WILDLIFE, FISCAL YEAR ENDED JUNE 30, 1999 (4/20/99)

99-P-446 NEVADA DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES, DIVISION OF ENVIRONMENTAL PROTECTION, FISCAL YEAR ENDED JUNE 30, 1999 (4/20/99)

99-P-487 ARIZONA GAME AND FISH DEPARTMENT, FISCAL YEAR ENDED JUNE 30, 1999 (5/10/99)

99-P-488 ALASKA DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JUNE 30, 1999 (5/10/99)

99-P-489 ALASKA DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JUNE 30, 2000 (5/10/99)

99-P-534 IDAHO DEPARTMENT OF PARKS AND RECREATION, FISCAL YEAR ENDED JUNE 30, 1999 (6/23/99)

99-P-535 IDAHO DEPARTMENT OF WATER RESOURCES, FISCAL YEAR ENDED JUNE 30, 2000 (6/2/99)

99-P-536 IDAHO DEPARTMENT OF WATER RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (6/2/99)

99-P-567 SONORAN INSTITUTE, FISCAL YEAR ENDED JUNE 30, 2000 (6/8/99)

99-P-623 IDAHO STATE HISTORICAL SOCIETY, FISCAL YEAR ENDED JUNE 30, 1999 (6/22/99)

99-P-629 IDAHO DEPARTMENT OF PARKS AND RECREATION, FISCAL YEAR ENDED JUNE 30, 2000 (6/23/99)

99-P-691 CALIFORNIA DEPARTMENT OF WATER RESOURCES, FISCAL YEAR ENDED JUNE 30, 1998 (7/19/99)

99-P-692 CALIFORNIA DEPARTMENT OF WATER RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (7/19/99)

99-P-693 ALASKA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (7/20/99)

99-P-694 ALASKA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2000 (7/20/99)

99-P-704 OREGON DEPARTMENT OF FISH AND WILDLIFE, FISCAL YEAR ENDED JUNE 30, 1999 (7/26/99)

99-P-705 OREGON DEPARTMENT OF FISH AND WILDLIFE, FISCAL YEAR ENDED JUNE 30, 2000 (7/26/99) *247,277

99-P-716 IDAHO DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JUNE 30, 1999 (7/28/99)

99-P-717 IDAHO DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JULY 30, 2000 (7/28/99)

99-P-732 CALIFORNIA DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JUNE 30, 1999 (8/4/99)

99-P-733 CALIFORNIA DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JUNE 30, 2000 (8/4/99) *\$36,679

99-P-739 UTAH DEPARTMENT OF NATURAL RESOURCES, DIVISION OF WILDLIFE, FISCAL YEAR ENDED JUNE 30, 1999 (8/9/99)

99-P-740 UTAH
DEPARTMENT OF
NATURAL RESOURCES,
DIVISION OF WILDLIFE
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 2000
(8/9/99)

99-P-741 UTAH
DEPARTMENT OF
NATURAL RESOURCES,
DIVISION OF OIL, GAS AND
MINING, FISCAL YEAR
ENDED JUNE 30, 2000
(8/11/99)

99-P-742 UTAH
DEPARTMENT OF
NATURAL RESOURCES
GEOLOGICAL SURVEY,
FISCAL YEAR ENDED
JUNE 30, 2000 (8/11/99)

99-P-779 WASHINGTON
DEPARTMENT OF
ECOLOGY, FISCAL YEAR
ENDED JUNE 30, 2000
(8/18/99)

99-P-809 NEVADA
DEPARTMENT OF
CONSERVATION AND
RESOURCES, DIVISION OF
ENVIRONMENTAL
PROTECTION, FISCAL
YEAR ENDED JUNE 30, 2000
(8/23/99)

99-P-854 WASHINGTON
DEPARTMENT OF FISH
AND WILDLIFE, FISCAL
YEAR ENDED JUNE 30, 2000
(8/27/99) *681,517

99-P-856 ARIZONA GAME
AND FISH DEPARTMENT,
FISCAL YEAR ENDED
JUNE 30, 2000 (8/29/99)
*\$3,009

99-P-865 CALIFORNIA
DEPARTMENT OF WATER
RESOURCES, FISCAL
YEAR ENDED JUNE 30,
2000 (9/3/99)

99-P-868 OREGON
DEPARTMENT OF
GEOLOGY AND MINERAL
INDUSTRIES, FISCAL
YEAR ENDED JUNE 30,
1999 (9/3/99) *\$4,960

99-P-869 OREGON
DEPARTMENT OF
GEOLOGY AND MINERAL
INDUSTRIES, FISCAL
YEAR ENDED JUNE 30,
2000 (9/13/99) *\$9,510

99-P-870 HAWAII
DEPARTMENT OF LAND
AND NATURAL
RESOURCES, FISCAL
YEAR ENDED
JUNE 30, 2000 (9/3/99)

99-P-895 MONTANA
DEPARTMENT OF
NATURAL RESOURCES
AND CONSERVATION,
FISCAL YEAR ENDED
JUNE 30, 2000 (9/13/99)
*\$166,627

99-P-910 ANDERSON-
COTTONWOOD
IRRIGATION DISTRICT,
FISCAL YEAR ENDED
DECEMBER 31, 1999
(9/16/99)

99-P-911 IDAHO
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 2000 (9/16/99)

99-P-912 IDAHO STATE
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 2001 (9/16/99)

99-P-913 UTAH
DEPARTMENT OF
COMMUNITY AND
ECONOMIC DEVELOPMENT,
DIVISION OF STATE
HISTORY, FISCAL YEAR
ENDED JUNE 30, 1999 (9/16/99)

99-P-914 UTAH
DEPARTMENT OF
COMMUNITY AND
ECONOMIC DEVELOPMENT,
DIVISION OF STATE
HISTORY, FISCAL YEAR
ENDED JUNE 30, 2000 (9/16/99)

99-P-951 MONTANA STATE
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 2000 (9/28/99)

NATIONAL PARK SERVICE

99-P-439 NATIONAL TRUST
FOR HISTORIC
PRESERVATION IN THE
UNITED STATES, FISCAL
YEAR ENDED SEPTEMBER 30,
2000 (4/19/99)

99-P-456 STATE
HISTORICAL SOCIETY OF
WISCONSIN, FISCAL YEAR
ENDED JUNE 30, 1999 (4/30/99)

99-P-457 WISCONSIN
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1999 (4/30/99)
*\$52,700

99-P-496 MISSOURI
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1999 (5/19/99)

99-P-513 PENNSYLVANIA
HISTORICAL AND MUSEUM
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 2000 (5/26/99)

99-P-608 VIRGINIA
DEPARTMENT OF
HISTORIC RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 1999 (6/17/99)

99-P-609 SOUTH
CAROLINA DEPARTMENT
OF ARCHIVES AND
HISTORY, FISCAL YEAR
ENDED JUNE 30, 2000
(6/17/99)

99-P-724 MINNESOTA
DEPARTMENT OF
NATURAL RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 1999 (813199)

99-P-725 MINNESOTA
DEPARTMENT OF
NATURAL RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 2000 (8/4/99)

99-P-737 WISCONSIN
DEPARTMENT OF
NATURAL RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 2000 (8/5/99)

99-P-780 MISSOURI
DEPARTMENT OF
NATURAL RESOURCES
FISCAL YEAR ENDED
JUNE 30, 2000 (8/18/99)

99-P-783 KANSAS
HISTORICAL SOCIETY
FISCAL YEAR ENDED
JUNE 30, 2000 (8/19/99)

99-P-813 IOWA
DEPARTMENT OF
NATURAL RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 2000 (816199)

99-P-822 NEW MEXICO
DEPARTMENT OF
ENERGY, MINERALS AND
NATURAL RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 2000 (8/25/99)

99-P-857 ARKANSAS
DEPARTMENT OF PARKS
AND TOURISM, FISCAL
YEAR ENDED
JUNE 30, 2000 (813 1/99)

99-P-955 MINNESOTA
HISTORICAL SOCIETY,
FISCAL YEAR ENDED
JUNE 30, 2000 (9128199)

OFFICE OF SURFACE
MINING
RECLAMATION AND
ENFORCEMENT

99-P-585 VIRGINIA
DEPARTMENT OF
CONSERVATION AND
RECREATION (6/10/99)

99-P-635 VIRGINIA
DEPARTMENT OF MINES,
MINERALS AND ENERGY,
FISCAL YEAR ENDED
JUNE 30, 2000 (6/25/99)

99-P-859 TEXAS
RAILROAD COMMISSION,
FISCAL YEAR ENDED
AUGUST 31, 1999 (8/31/99)

99-P-894 WEST VIRGINIA
DIVISION OF
ENVIRONMENTAL
PROTECTION, FISCAL
YEAR ENDED JUNE 30,
2000 (9/1 0199)

U.S. FISH AND
WILDLIFE SERVICE

99-P-423 SOUTH DAKOTA
DEPARTMENT OF GAME,
FISH AND PARKS, FISCAL
YEAR ENDED JUNE 30, 1999
(4/14/99)

99-P-424 SOUTH DAKOTA
DEPARTMENT OF GAME AND
FISH, FISCAL YEAR ENDED
JUNE 30, 2000 (4/14/99)

99-P-435 ATLANTIC STATES
MARINE FISHERIES
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 1999 (4116199)
*\$331,799

99-P-458 PENNSYLVANIA
GAME COMMISSION, FISCAL
YEAR ENDED JUNE 30, 1998
(4/30/99)

99-P-497 PENNSYLVANIA
FISH AND BOAT
COMMISSION, FISCAL YEAR
ENDED JUNE 30, 2000 (5/19/99)

99-P-498 NEW HAMPSHIRE
FISH AND GAME
DEPARTMENT,
FISCAL YEAR ENDED
JUNE 30, 1999 (5/19/99)

99-P-500 ILLINOIS
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1999 (5120199)

99-P-514 INDIANA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1999 (5/26/99)

99-P-520 OHIO
DEPARTMENT OF
NATURAL RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 1999 (5/27/99)

99-P-581 MICHIGAN
DEPARTMENT OF
NATURAL RESOURCES,
FISCAL YEAR ENDED
SEPTEMBER 30, 1999
(6/10/99)

99-P-582 FLORIDA GAME
AND FRESH WATER FISH
COMMISSION, FISCAL
YEAR ENDED JUNE 30, 1998
(6/10/99)

99-P-647 KENTUCKY
DEPARTMENT OF FISH
AND WILDLIFE
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 1999
(7/8/99)

99-P-702 NORTH DAKOTA
DEPARTMENT OF GAME
AND FISH, FISCAL YEAR
ENDED JUNE 30, 1999
(7/24/99)

99-P-703 NORTH DAKOTA
DEPARTMENT OF GAME
AND FISH, FISCAL YEAR
ENDED JUNE 30, 2000
(7/25/99)

99-P-730 NEW MEXICO
DEPARTMENT OF GAME
AND FISH, FISCAL YEAR
ENDED JUNE 30, 1999
(8/3/99)

99-P-73 1 NEW MEXICO
DEPARTMENT OF GAME
AND FISH, FISCAL YEAR
ENDED JUNE 30, 2000
(8/4/99)

99-P-850 NEW
HAMPSHIRE
DEPARTMENT OF FISH
AND GAME, FISCAL YEAR
ENDED JUNE 30, 2000
(8/30/99)

99-P-858 MISSOURI
DEPARTMENT OF
CONSERVATION. FISCAL
YEAR ENDED
SEPTEMBER 30, 2000
(8/31/99)

99-P-872 ARKANSAS
GAME AND FISH
COMMISSION, FISCAL
YEAR ENDED JUNE 30,
2000 (9/7/99)

99-P-875 PENNSYLVANIA
GAME COMMISSION,
FISCAL YEAR ENDED
JUNE 30, 1999 (9/19/99)

99-P-876 KANSAS
DEPARTMENT OF
WILDLIFE AND PARKS,
FISCAL YEAR ENDED
JUNE 30, 2000 (9/9/99)

99-P-877 OHIO
DEPARTMENT OF
NATURAL RESOURCES,
FISCAL YEAR ENDED
JUNE 30, 2000 (9/8/99)

99-P-883 MISSISSIPPI
DEPARTMENT OF
ENVIRONMENTAL
QUALITY, FISCAL YEAR
ENDED JUNE 30, 2000
(9/13/99)

99-P-891 WEST VIRGINIA
DIVISION OF NATURAL
RESOURCES, FISCAL
YEAR ENDED JUNE 30,
2000 (9/10/99)

99-P-899 SOUTH CAROLINA
DEPARTMENT OF NATURAL
RESOURCES, FISCAL YEAR
ENDED JUNE 30, 2000 (9/15/99)

99-P-962 AMERICAN
FISHERIES SOCIETY, FISCAL
YEAR ENDED DECEMBER 31,
1999 (9/30/99)

99-P-972 OKLAHOMA,
DEPARTMENT OF WILDLIFE
CONSERVATION, FISCAL
YEAR ENDED JUNE 30, 2000
(9/30/99)

U.S. GEOLOGICAL SURVEY

99-P-784 WYOMING
GEOLOGICAL SURVEY,
FISCAL YEAR ENDED
JUNE 30, 2000 (8/19/99)

99-P-954 KANSAS WATER
OFFICE, FISCAL YEAR
ENDED JUNE 30, 1998 (8/24/99)

APPENDIX 3

MONETARY IMPACT OF AUDIT ACTIVITIES FROM APRIL 1, 1999, THROUGH SEPTEMBER 30, 1999

ACTIVITY*	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE**	REVENUES***	TOTAL
Bureau of Indian Affairs	\$968,287	\$5,232,584	0	\$6,200,871
Bureau of Land Management	0	350,509	0	350,509
Bureau of Reclamation	2,346,530	55,979	0	2,402,509
Insular Areas: ****				
- Commonwealth of the Northern Mariana Islands	234,194	57,740	0	291,934
- Federated States of Micronesia	0	714,722	0	714,722
- Guam	2,306,378	0	357,507	2,663,885
- Republic of the Marshall Islands	0	382,888	17,783,611	18,166,499
- Republic of Palau	47,314	0	0	47,314
- U.S. Virgin Islands	275,210	3,022,035	0	3,297,245
Multi-Office	0	1,149,579	3,500,000	4,649,579
National Park Service	1,046,384	2,654,400	5,314,000	9,014,784
U.S. Fish and Wildlife Service	145,097	331,799	0	476,896
Total	\$7,369,394	\$13,952,235	\$26,955,118	\$48,276,747

* Costs for audits performed by the Defense Contract Audit Agency are not included.

** 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, 1999

No. 99-1-921 - "Child Support Enforcement Program, Division of Paternity and Child Support, Department of Justice, Government of the Virgin Islands," dated September 1999. Of the \$182,535 reported as monetary impact, \$78,884 represents insular area funds and \$103,651 represents Federal funds.

No. 99-I-957 - "Medicaid Program Grants, Department of Health, Government of the Virgin Islands," dated September 1999. Of the \$85,312 reported as monetary impact, \$42,656 represents insular area funds and \$42,656 represents Federal funds.

APPENDIX 5

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	71	\$198,905,282	\$1,160,199
B. Which were issued during the reporting period	3 4	<u>7,369,394</u>	<u>3,020,477</u>
Total (A+B)	<u>105</u>	<u>\$206,274,676</u>	<u>\$4,180,676</u>
C. For which a management decision was made during the reporting period	29	\$11,302,918	\$492,307
(i) dollar value of disallowed costs	24	\$7,782,689	\$492,307
(ii) dollar value of costs not disallowed	12	\$3,520,229	0
D. For which no management decision had been made by the end of the reporting period	76	\$194,971,758	\$3,688,369
E. For which no management decision was made within 6 months of issuance	56	\$191,600,652	\$1,160,199

* 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
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	37	\$298,787,948
B. Which were issued during the reporting period	<u>67</u>	<u>13,952,235***</u>
Total (A+B)	<u>104</u>	<u>\$312,740,183</u>
C. For which a management decision was made during the reporting period	71	\$18649,283
(i) dollar value of recommendations that were agreed to by management	69	\$11,598,512***
(ii) dollar value of recommendations that were not agreed to by management	2	\$7,050,771
D. For which no management decision had been made by the end of the reporting period	33	\$294,102,743
E. For which no management decision was made within 6 months of issuance	28	\$290,011,340
<p>* 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.</p>		

APPENDIX 5**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	16	\$88,901,484
B. Which were issued during the reporting period	<u>4</u>	<u>26,955,118</u>
Total (A+B)	<u>20</u>	<u>\$115,856,602</u>
C. For which a management decision was made during the reporting period	6	\$25,090,452
(i) dollar value of recommendations that were agreed to by management	6	\$24864,452
(ii) dollar value of recommendations that were not agreed to by management	1	\$226,000
D. For which no management decision had been made by the end of the reporting period	14	\$90,766,150
E. For which no management decision was made within 6 months of issuance	11	\$67,3 11,032

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, 1999, 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

98-I-689 FOLLOWUP OF
NEVADA LAND EXCHANGE
ACTIVITIES, BUREAU OF
LAND MANAGEMENT
(9/30/98)
2 RECOMMENDATIONS
UNRESOLVED

BUREAU OF RECLAMATION

98-I-250 FOLLOWUP OF
RECOVERY OF IRRIGATION
INVESTMENT COSTS,
BUREAU OF RECLAMATION
(2/13/98)
3 RECOMMENDATIONS
UNRESOLVED

INSULAR AREAS

American Samoa

93-I-1600 REVIEW OF
GRANT ADMINISTRATION,
DEPARTMENT OF
EDUCATION, AMERICAN
SAMOA GOVERNMENT
(9/13/93)
2 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 (7/18/94)
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

99-I-147 MANAGEMENT OF
FEDERAL GRANTS, PUBLIC
SCHOOL SYSTEM,
COMMONWEALTH OF THE
NORTHERN MARIANA
ISLANDS (12/15/98)
1 RECOMMENDATION AND
\$738,597 UNRESOLVED

Guam

92-I-597 SELECTION,
PROCUREMENT, AND
ADMINISTRATION OF
WATER DISTRIBUTION
PROJECTS, PUBLIC UTILITY
AGENCY OF GUAM,
GOVERNMENT OF GUAM
(3/20/92)
2 RECOMMENDATIONS
UNRESOLVED

93-I-706 SELECTED
SPECIAL REVENUE FUNDS,
GOVERNMENT OF GUAM
(3/15/93)
7 RECOMMENDATIONS
AND \$39,330,411
UNRESOLVED

93-I-1195 IMPACT OF THE
COMPACT OF FREE
ASSOCIATION ON THE
GOVERNMENT OF GUAM
(6/28/93)
1 RECOMMENDATION AND
\$15,911,978 UNRESOLVED

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

97-I-591 GUAM
LEGISLATURE,
GOVERNMENT OF GUAM
(3124197)
5 RECOMMENDATIONS
AND \$1,004,084
UNRESOLVED

97-I-1051 FOLLOWUP OF
RECOMMENDATIONS
CONCERNING PERSONNEL
AND PAYROLL PRACTICES,
LEGISLATIVE BRANCH,
GOVERNMENT OF GUAM
(713 1/97)
1 RECOMMENDATION
UNRESOLVED

97-I-1294 SCHOOL BUS
OPERATIONS,
DEPARTMENT OF PUBLIC
WORKS, GOVERNMENT OF
GUAM (9/30/97)
6 RECOMMENDATIONS
AND \$3,584,034
UNRESOLVED

98-I-179 PROTECTION AND
ADVOCACY OF THE
MARIANAS, TERRITORY OF
GUAM (12/23/97)
10 RECOMMENDATIONS
AND \$74 1,687 UNRESOLVED

98-I-264 LEGISLATURE
CAPITAL IMPROVEMENT
FUND, GUAM
LEGISLATURE,
GOVERNMENT OF GUAM
(2120198)
4 RECOMMENDATIONS
AND \$4,159,110
UNRESOLVED

99-I-13 ON-CALL
SUBSTITUTE TEACHERS,
DEPARTMENT OF
EDUCATION,
GOVERNMENT OF GUAM
(10/21/98)
1 RECOMMENDATION
UNRESOLVED

99-I-255 FEDERAL GRANT
PROGRAM TRAVEL
ACTIVITIES, DEPARTMENT
OF EDUCATION,
GOVERNMENT OF GUAM
(2/25/99)
7 RECOMMENDATIONS
AND \$47,879 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 THE
REPORT ON THE ROAD
FUND, GOVERNMENT OF
THE VIRGIN ISLANDS
(2/19/91)
1 RECOMMENDATION
UNRESOLVED

93-I-363 INMATE CARE,
REHABILITATION, AND
SAFETY, BUREAU OF
CORRECTIONS,
GOVERNMENT OF THE
VIRGIN ISLANDS (12/3 1192)
10 RECOMMENDATIONS
UNRESOLVED

93-I-572 SUPPLY AND
EQUIPMENT
MANAGEMENT,
DEPARTMENT OF
EDUCATION,
GOVERNMENT OF THE
VIRGIN ISLANDS (2/19/93)
9 RECOMMENDATIONS
AND \$3 10,000 UNRESOLVED

93-I-670 PERSONNEL,
PROPERTY MANAGEMENT,
AND PROCUREMENT
PRACTICES, BUREAU OF
CORRECTIONS,
GOVERNMENT OF THE
VIRGIN ISLANDS (3il li93)
14 RECOMMENDATIONS
AND \$265,823
UNRESOLVED

95-I-1258 SCHOOL LUNCH
PROGRAM, DEPARTMENT
OF EDUCATION,
GOVERNMENT OF THE
VIRGIN ISLANDS (9/12/95)
1 RECOMMENDATION
UNRESOLVED

96-E-828 ACCOUNTING
CONTROLS FOR DISASTER
ASSISTANCE FUNDS,
POLICE DEPARTMENT,
GOVERNMENT OF THE
VIRGIN ISLANDS (5/3 1196)
2 RECOMMENDATIONS
UNRESOLVED

97-I-40 DIVISION OF
AGRICULTURE,
DEPARTMENT OF
ECONOMIC DEVELOPMENT
AND AGRICULTURE,
GOVERNMENT OF THE
VIRGIN ISLANDS (1 0/21/96)
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
(11126196)
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

98-E-98 EXPENDITURES CLAIMED AGAINST THE FEDERAL EMERGENCY MANAGEMENT AGENCY'S COMMUNITY DISASTER LOAN, GOVERNMENT OF THE VIRGIN ISLANDS (11/12/97)
4 RECOMMENDATIONS AND \$2 1,700 UNRESOLVED

98-I-188 INTERNAL REVENUE TAXES, BUREAU OF INTERNAL REVENUE, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/97)
1 RECOMMENDATION UNRESOLVED

98-I-191 BUILDING PERMIT FEES, DEPARTMENT OF PLANNING AND NATURAL RESOURCES, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/97)
7 RECOMMENDATIONS AND \$143,446 UNRESOLVED

98-I-263 SEWAGE SYSTEM USER FEES, GOVERNMENT OF THE VIRGIN ISLANDS (2120198)
5 RECOMMENDATIONS AND \$897,2 12 UNRESOLVED

98-I-384 HURRICANE-RELATED CONTRACTING, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (3/31/98)
4 RECOMMENDATIONS AND \$5,418 UNRESOLVED

98-I-468 FOLLOWUP OF RECOMMENDATIONS RELATING TO THE BUREAU OF CORRECTIONS, DEPARTMENT OF JUSTICE, GOVERNMENT OF THE VIRGIN ISLANDS (5129198)
6 RECOMMENDATIONS UNRESOLVED

98-I-670 INTERFUND LOANS AND FEDERAL GRANT BALANCES, GOVERNMENT OF THE VIRGIN ISLANDS (9/9/98)
14 RECOMMENDATIONS AND \$1,581,000,000 UNRESOLVED

NATIONAL PARK SERVICE

98-I-344 FOLLOWUP OF MAINTENANCE ACTIVITIES, NATIONAL PARK SERVICE (3127198)
3 RECOMMENDATIONS AND \$4 **11, 000** UNRESOLVED

98-I-686 SELECTED MANAGEMENT ACTIVITIES AT MANASSAS NATIONAL BATTLEFIELD PARK, NATIONAL PARK SERVICE (9/2 1/98)
1 RECOMMENDATION UNRESOLVED

CONTRACT AND GRANT AUDITS

BUREAU OF INDIAN AFFAIRS

94-E-784 COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000047 (6/10/94) \$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 (6/30/94) \$247,4 14 UNRESOLVED
(Circumstances beyond the Bureau 's control have delayed resolution of the costs.)

98-I-709 BOMAR, MC.,
REQUEST FOR EQUITABLE
ADJUSTMENT SUBMITTED
UNDER BUREAU OF INDIAN
AFFAIRS CONTRACT
NO. 145CBH002116(9/30/98)
\$2,169,615 UNRESOLVED

INSULAR AREAS

Republic of the Marshall Islands

95-E-951 GRANT AND
TRUST FUNDS PROVIDED
FOR THE RONGELAP
RESETTLEMENT PROJECT,
REPUBLIC OF THE
MARSHALL ISLANDS
(5122195) \$2 15,960
UNRESOLVED

NATIONAL PARK SERVICE

98-E-217 RAMPART
WATERBLAST, INC., CLAIM
SUBMITTED UNDER
NATIONAL PARK SERVICE
CONTRACT
NO. 1443CX-3000-93-904
(1/8/98) \$1,464,523
UNRESOLVED

U.S. FISH AND WILDLIFE SERVICE

97-E-100 U.S. FISH AND
WILDLIFE SERVICE
WILDLIFE AND SPORT FISH
RESTORATION GRANTS TO
CONNECTICUT, 2 FISCAL
YEARS ENDED JUNE 30,
1995 (10130196)
1 RECOMMENDATION AND
\$1,750,514 UNRESOLVED

97-E-1254 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
FLORIDA'S DEPARTMENT
OF ENVIRONMENTAL
PROTECTION FOR 2 FISCAL
YEARS ENDED JUNE 30,
1996 (9/18/97)
2 RECOMMENDATIONS
UNRESOLVED

98-E-198 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
COLORADO FOR 2 FISCAL
YEARS ENDED JUNE 30,
1995 (1/16/98)
1 RECOMMENDATION AND
\$1,453,632 UNRESOLVED

98-E-681 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
NEW YORK DEPARTMENT
OF ENVIRONMENTAL
CONSERVATION FOR 2
FISCAL YEARS ENDED
MARCH 31, 1996 (9/17/98)
\$2,175,118 UNRESOLVED

98-E-705 U.S. FISH AND
WILDLIFE SERVICE
FEDERAL AID GRANTS TO
RHODE ISLAND
DEPARTMENT OF
ENVIRONMENTAL
MANAGEMENT, DIVISION
OF FISH AND WILDLIFE.
FOR 2 FISCAL YEARS
ENDED JUNE 30, 1996
(9/30/98)
8 RECOMMENDATIONS
AND \$1,104,906
UNRESOLVED

U.S. GEOLOGICAL SURVEY

93-E-339 TGS
TECHNOLOGY, INC.,
CLOSING STATEMENT
(12122192) \$520,235
UNRESOLVED

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

96-A-1 122
NORTHWESTERN BAND OF
THE SHOSHONI NATION,
FISCAL YEAR ENDED
DECEMBER 30, 1994
(08115196)
1 RECOMMENDATION
UNRESOLVED
*(Circumstances beyond the
Bureau 's control have delayed
resolution of the
recommendation.)*

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

91-A-731 COMMONWEALTH
UTILITIES CORPORATION,
FISCAL YEAR ENDED
SEPTEMBER 30, 1988
(4/26/91)
15 RECOMMENDATIONS
AND \$6,087,882
UNRESOLVED

91-A-803 MARIANA
ISLANDS HOUSING
AUTHORITY, FISCAL YEAR
ENDED SEPTEMBER 30,
1986 (5/7/91)
1 RECOMMENDATION AND
\$1,537,321 UNRESOLVED

91 -A-823 MARIANA
ISLANDS HOUSING
AUTHORITY, FISCAL YEAR
ENDED SEPTEMBER 30,
1987 (5/10/91)
1 RECOMMENDATION AND
\$455,857 UNRESOLVED

91-A-824 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (5/10/91)
1 RECOMMENDATION AND \$196,593 UNRESOLVED

92-A-1 179 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (8/13/92)
1 RECOMMENDATION AND \$168,711 UNRESOLVED

93-A-1 10 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 (9/13/93)
52 RECOMMENDATIONS AND \$4,998,398 UNRESOLVED

94-A-525 COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (4/15/94)
45 RECOMMENDATIONS AND \$6,078,308 UNRESOLVED

94-A-574 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (5/6/94)
61 RECOMMENDATIONS AND \$166,509 UNRESOLVED

94-A-818 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (6/16/94)
42 RECOMMENDATIONS UNRESOLVED

94-A-836 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (6/20/94)
59 RECOMMENDATIONS UNRESOLVED

94-A-1 083 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/13/94)
5 RECOMMENDATIONS UNRESOLVED

95-A-784 COMMONWEALTH PORTS AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (4/12/95)
10 RECOMMENDATIONS UNRESOLVED

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

98-A-339 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/11/98)
47 RECOMMENDATIONS AND \$11,176,309 UNRESOLVED

Federated States of Micronesia

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

98-A-386 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/13/98)
23 RECOMMENDATIONS AND \$109,560 UNRESOLVED

Chuuk

91-A-505 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (2/20/91)
1 RECOMMENDATION AND \$6658 UNRESOLVED

92-A-519 CHWK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (2/25/92)
1 RECOMMENDATION AND \$1,940,938 UNRESOLVED

94-A-374 STATE OF CHWK, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/28/94)
15 RECOMMENDATIONS UNRESOLVED

Kosrae

94-A-367 STATE OF KOSRAE, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/24/94)
9 RECOMMENDATIONS UNRESOLVED

Pohnpei

91-A-398 POHNPEI STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (214191)
1 RECOMMENDATION AND \$98,216 UNRESOLVED

94-A-527 STATE OF POHNPEI, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (4/19/94)
2 1 RECOMMENDATIONS AND \$2,764 UNRESOLVED

Yap

94-A-371 STATE OF YAP, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/25/94)
22 RECOMMENDATIONS UNRESOLVED

Guam

99-A-144 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (12/8/97)
28 RECOMMENDATIONS UNRESOLVED

Republic of the Marshall Islands

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

99-A-D REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/1/98)
42 RECOMMENDATIONS AND \$20,854,750 UNRESOLVED

Republic of Palau

92-A-368 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (1/24/92)
1 RECOMMENDATION AND \$2,593 UNRESOLVED

92-A-885 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (6/5/92)
1 RECOMMENDATION AND \$40,262 UNRESOLVED

93-A-1053 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (5/11/93)
12 RECOMMENDATIONS UNRESOLVED

93-A-1629 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (9/30/93)
1 RECOMMENDATION AND \$401,843 UNRESOLVED

94-A-499 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (4/6/94)
11 RECOMMENDATIONS AND \$5,176,693 UNRESOLVED

94-A-882 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6/27/94)
37 RECOMMENDATIONS AND \$4,085 UNRESOLVED

98-A-130 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/1/97)
19 RECOMMENDATIONS UNRESOLVED

98-A-176 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/12/97)
16 RECOMMENDATIONS AND \$4,769 UNRESOLVED

98-A-177 PALAU
COMMUNITY ACTION
AGENCY, FISCAL YEAR
ENDED SEPTEMBER 30, 1995
(12/12/97)
12 RECOMMENDATIONS
AND \$43,843 UNRESOLVED

99-A-37 REPUBLIC OF
PALAU, FISCAL YEAR
ENDED SEPTEMBER 30, 1997
(10/20/98)
22 RECOMMENDATIONS
AND \$1,029,762
UNRESOLVED

U.S. Virgin Islands

98-A-154 GOVERNMENT OF
THE VIRGIN ISLANDS,
FISCAL YEAR ENDED
SEPTEMBER 30, 1994
(12/2/97)
5 RECOMMENDATIONS
AND \$632,247 UNRESOLVED

NATIONAL PARK SERVICE

97-A-1019 ILLINOIS
HISTORIC PRESERVATION
AGENCY, 2 FISCAL YEARS
ENDED JUNE 30, 1996
(7/10/97)
1 RECOMMENDATION
UNRESOLVED

98-A-194 GEORGIA TRUST
FOR HISTORIC
PRESERVATION, INC.,
FISCAL YEAR ENDED
MARCH 31, 1997 (12/24/97)
2 RECOMMENDATIONS
UNRESOLVED

98-A-229 NATIONAL
INSTITUTE FOR THE
CONSERVATION OF
CULTURAL PROPERTY,
INC., FISCAL YEAR ENDED
DECEMBER 31, 1996 (1/15/98)
1 RECOMMENDATION
UNRESOLVED

98-A-627 SOUTH
CAROLINA DEPARTMENT
OF PARKS, RECREATION
AND TOURISM, FISCAL
YEAR ENDED JUNE 30, 1996
(8/6/98)
9 RECOMMENDATIONS
UNRESOLVED

98-A-687 NATIONAL
CONFERENCE OF STATE
HISTORIC PRESERVATION
OFFICERS, FISCAL YEAR
ENDED DECEMBER 31, 1997
(9/25/98)
2 RECOMMENDATIONS
UNRESOLVED

U.S. FISH AND WILDLIFE SERVICE

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

97-A-993 VIRGINIA, FISCAL
YEAR ENDED JUNE 30, 1995
(8/8/97)
2 RECOMMENDATIONS
UNRESOLVED
(*Unresolved findings pertain to
National Park Service.*)

97-A-1180 WISCONSIN,
FISCAL YEAR ENDED
JUNE 30, 1995 (9/5/97)
3 RECOMMENDATIONS
AND \$26.4 10 UNRESOLVED
(*Unresolved findings pertain to
National Park Service.*)

97-A-1241 SOUTH
CAROLINA, FISCAL YEAR
ENDED JUNE 30, 1996
(9/17/97)
2 RECOMMENDATIONS
UNRESOLVED
(*Unresolved findings pertain to
National Park Service.*)

98-A-148 NORTH
CAROLINA, FISCAL YEAR
ENDED JUNE 30, 1996
(12/12/97)
1 RECOMMENDATION
UNRESOLVED

98-A-149 ARIZONA, FISCAL
YEAR ENDED JUNE 30, 1996
(12/2/97)
1 RECOMMENDATION
UNRESOLVED
(*Unresolved findings pertain to
National Park Service.*)

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 for 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 for Policy, Management and Budget.

BUREAU OF INDIAN AFFAIRS

95-I-598 BUREAU OF
INDIAN AFFAIRS
PRINCIPAL FINANCIAL
STATEMENTS FOR FISCAL
YEARS 1993 AND 1994
(2/28/95)
2 RECOMMENDATIONS

95-I-1402 WAPATO
IRRIGATION PROJECT,
BUREAU OF INDIAN
AFFAIRS (9/30/95)
2 RECOMMENDATIONS

96-I-641 REVIEW OF
INDIAN IRRIGATION
PROJECTS, BUREAU OF
INDIAN AFFAIRS (3/29/96)
7 RECOMMENDATIONS

97-I-504 DIRECT AND
GUARANTEED LOAN
PROGRAMS, EASTERN
AREA OFFICE, BUREAU OF
INDIAN AFFAIRS (3/10/97)
1 RECOMMENDATION

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

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

98-I-483 FOLLOWUP OF
GENERAL CONTROLS OVER
AUTOMATED
INFORMATION SYSTEMS,
OPERATIONS SERVICE
CENTER, BUREAU OF
INDIAN AFFAIRS (6/10/98)
5 RECOMMENDATIONS

98-I-703 AGRICULTURAL
LEASING AND GRAZING
ACTIVITIES, FORT PECK
AGENCY, BUREAU OF
INDIAN AFFAIRS (9/30/98)
2 RECOMMENDATIONS

BUREAU OF LAND MANAGEMENT

92-I-828 ONSHORE
GEOPHYSICAL
EXPLORATION PROGRAM
(5/26/92)
2 RECOMMENDATIONS

95-I-379 FOLLOWUP
OF RECOMMENDATIONS
RELATING TO BUREAU OF
LAND MANAGEMENT USER
CHARGES FOR
MINERAL-RELATED
DOCUMENT PROCESSING
(11/23/95)
2 RECOMMENDATIONS

95-I-747 RIGHT-OF-WAY
GRANTS, BUREAU OF
LAND MANAGEMENT
(3/13/95)
6 RECOMMENDATIONS

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

97-I-104 MANAGEMENT
OF HERD LEVELS, WILD
HORSE AND BURRO
PROGRAM, BUREAU OF
LAND MANAGEMENT
(8/12/97)
2 RECOMMENDATIONS

98-I-419 THE ADOPT-A-HORSE PROGRAM, BUREAU OF LAND MANAGEMENT (4/30/98)
3 RECOMMENDATIONS

98-I-551 REIMBURSEMENT OF FIREFIGHTING COSTS, BUREAU OF LAND MANAGEMENT (7/27/98)
5 RECOMMENDATIONS

BUREAU OF RECLAMATION

92-I-1128 REPAYMENT OF MUNICIPAL AND INDUSTRIAL WATER SUPPLY INVESTMENT COSTS (8/13/92)
2 RECOMMENDATIONS

92-I-1 151 REVIEW OF THE COST ALLOCATION FOR THE CENTRAL ARIZONA PROJECT (8/17/92)
4 RECOMMENDATIONS
(Final action is pending outcome of litigation.)

93-I-577 PROPOSED DEFERRAL OF NOTICE OF SUBSTANTIAL COMPLETION OF THE CENTRAL ARIZONA PROJECT (2/19/93)
3 RECOMMENDATIONS
(Final action is pending outcome of litigation.)

94-I-884 DEVELOPMENT STATUS OF THE DOLORES AND THE ANIMAS-LA PLATA PROJECTS (7/11/94)
1 RECOMMENDATION

94-I-930 IRRIGATION OF INELIGIBLE LANDS (7/11/94)
3 RECOMMENDATIONS

95-I-870 RECREATION MANAGEMENT ACTIVITIES AT SELECTED SITES (5/17/95)
2 RECOMMENDATIONS

95-I-1204 FINANCIAL MANAGEMENT OF THE COLUMBIA BASIN. PROJECT, PACIFIC SORTHWEST REGION (8/22/95)
1 RECOMMENDATION

95-I-1376 FOLLOWUP OF RECOVERY OF OPERATION AND MAINTENANCE PROGRAM EXPENSES (9/29/95)
1 RECOMMENDATION

95-I-1383 RECOVERY OF OPERATION AND MAINTENANCE COSTS, COLUMBIA BASIN PROJECT (9/29/95)
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 (3/14/96)
1 RECOMMENDATION

98-I-258 DETERMINATION OF THE REIMBURSABILITY OF ENVIRONMENTAL ACTIVITIES COSTS ASSOCIATED WITH GLEN CANYON DAM BY THE BUREAU OF RECLAMATION (2/23/98)
2 RECOMMENDATIONS

98-I-383 CENTRAL VALLEY PROJECTS RESTORATION FUND, BUREAU OF RECLAMATION (3/31/98)
2 RECOMMENDATIONS

98-I-623 FOLLOWUP OF MAINFRAME COMPUTER POLICIES AND PROCEDURES, ADMINISTRATIVE SERVICE CENTER, BUREAU OF RECLAMATION (8/20/98)
11 RECOMMENDATIONS

98-I-630 AWARD AND ADMINISTRATION OF CONTRACTS FOR THE PROGRAMMATIC ENVIRONMENTAL IMPACT STATEMENT FOR IMPLEMENTATION OF THE CENTRAL VALLEY PROJECT IMPROVEMENT ACT, BUREAU OF RECLAMATION (8/31/98)
3 RECOMMENDATIONS

99-I-133 IDENTIFICATION OF UNNEEDED ACQUIRED LANDS, BUREAU OF RECLAMATION (12/2/98)
3 RECOMMENDATIONS

INSULAR AREAS

American Samoa

96-I-533 AMERICAN SAMOA LEGISLATURE, AMERICAN SAMOA GOVERNMENT (3/22/96)
7 RECOMMENDATIONS

**Commonwealth of the
Northern Mariana
Islands**

94-I-1323 UTILITIES RATE
STRUCTURE,
COMMONWEALTH OF THE
NORTHERN MARIANA
ISLANDS (9/30/94)
3 RECOMMENDATIONS

95-I-106 CONTRACTING
AND CONTRACT
ADMINISTRATION,
COMMONWEALTH
UTILITIES CORPORATION,
COMMONWEALTH OF THE
NORTHERN MARIANA
ISLANDS (1 1/14/94)
5 RECOMMENDATIONS

Guam

92-I-1360 GOVERNMENT
OF GUAM RETIREMENT
FUND (9/18/92)
7 RECOMMENDATIONS

98-I-335 PROGRAMS AND
OPERATIONS,
DEPARTMENT OF
VOCATIONAL
REHABILITATION,
GOVERNMENT OF GUAM
(3/16/98)
3 RECOMMENDATIONS

98-I-570 ASSESSMENT
AND COLLECTION OF
GROSS RECEIPTS TAXES,
DEPARTMENT OF
REVENUE AND TAXATION,
GOVERNMENT OF GUAM
(7/17/98)
4 RECOMMENDATIONS

98-I-643 OPERATIONAL
FUNDING STATUS,
DEPARTMENT OF
EDUCATION,
GOVERNMENT OF GUAM
(8/28/98)
2 RECOMMENDATIONS

Republic of Palau

92-I-1368 BILLINGS AND
COLLECTIONS OF THE
REPUBLIC OF PALAU'S
GROSS REVENUE TAX
(9/28/92)
3 RECOMMENDATIONS

U.S. Virgin Islands

91-I-1188 SECURITY AND
MAINTENANCE OF
CORRECTIONAL
FACILITIES, GOVERNMENT
OF THE VIRGIN ISLANDS
(8/29/91)
16 RECOMMENDATIONS

91-I-1431 FOLLOWUP OF
AUDIT OF THE
GOVERNMENT
EMPLOYEES' RETIREMENT
SYSTEM, GOVERNMENT OF
THE VIRGIN ISLANDS
(9/30/91)
1 RECOMMENDATION

92-I-90 PRISON
OVERCROWDING, BUREAU
OF CORRECTIONS (10/28/91)
5 RECOMMENDATIONS

94-I-248 PROPERTY
MANAGEMENT FUNCTIONS,
POLICE DEPARTMENT,
GOVERNMENT OF THE
VIRGIN ISLANDS (1/24/94)
1 RECOMMENDATION

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

98-I-293 BUSINESS
LICENSING FEES,
DEPARTMENT OF
LICENSING AND
CONSUMER AFFAIRS,
GOVERNMENT OF THE
VIRGIN ISLANDS (2/27/98)
3 RECOMMENDATIONS

99-I-148 UNEMPLOYMENT
INSURANCE PROGRAM,
DEPARTMENT OF LABOR,
GOVERNMENT OF THE
VIRGIN ISLANDS (12/18/98)
9 RECOMMENDATIONS

**MINERALS
MANAGEMENT
SERVICE**

97-I-1042 ROYALTY
MANAGEMENT
PROGRAM'S AUTOMATED
INFORMATION SYSTEMS,
MINERALS MANAGEMENT
SERVICE (7/13/97)
1 RECOMMENDATION

98-I-336 GENERAL
CONTROLS OVER THE
AUTOMATED
INFORMATION SYSTEM
PROGRAM, MINERALS
MANAGEMENT SERVICE
(3/23/98)
3 RECOMMENDATIONS

98-I-484 MINERALS
MANAGEMENT SERVICE'S
WORK REGARDING
UNDERPRICING OF
CALIFORNIA CRUDE OIL
(6/10/98)
1 RECOMMENDATION

MULTI-OFFICE

96-I-1267 INSPECTION AND ENFORCEMENT PROGRAM AND SELECTED RELATED ACTIVITIES, BUREAU OF LAND MANAGEMENT (9/30/96)
4 RECOMMENDATIONS

97-I-548 ADMINISTRATIVELY UNCONTROLLABLE OVERTIME, DEPARTMENT OF THE INTERIOR (2/27/97)
1 RECOMMENDATION

NATIONAL PARK SERVICE

98-I-406 FOLLOWUP OF RECOMMENDATIONS CONCERNING UTILITY RATES IMPOSED BY THE NATIONAL PARK SERVICE (4/15/98)
6 RECOMMENDATIONS

OFFICE OF THE SECRETARY

97-I-683 MAINFRAME COMPUTER POLICIES AND PROCEDURES, ADMINISTRATIVE SERVICE CENTER, BUREAU OF RECLAMATION (3/3 1197)
2 RECOMMENDATIONS

98-I-712 RECEIPT- AND EXPENDITURE OF FUNDS BY THE UTAH RECLAMATION MITIGATION AND CONSERVATION COMMISSION FOR FISCAL YEARS 1996 AND 1997 (9/30/98)
7 RECOMMENDATIONS

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

97-I-1303 FEE COMPLIANCE PROGRAM, OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT (9130197)
1 RECOMMENDATION

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

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-1 167 JUDGMENT FUNDS AWARDED TO THE TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS (9/22/97)
1 RECOMMENDATION

97-I-1 168 JUDGMENT FUNDS AWARDED TO THE NAVAJO NATION (9122197)
1 RECOMMENDATION

97-I-1 169 JUDGMENT FUNDS AWARDED TO THE PAPAGO TRIBE OF ARIZONA (9/15/97)
2 RECOMMENDATIONS

98-I-206 FINANCIAL STATEMENTS FOR FISCAL YEAR 1996 FOR OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS TRIBAL, INDIVIDUAL INDIAN MONIES AND OTHER SPECIAL TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (1/23/98)
12 RECOMMENDATIONS

U.S. FISH AND WILDLIFE SERVICE

95-I-376 CONCESSION FEES, U.S. FISH AND WILDLIFE SERVICE (1/17/95)
1 RECOMMENDATION

97-I-1112 ADMINISTRATION OF GRANTS AWARDED UNDER THE NORTH AMERICAN WETLANDS CONSERVATION ACT, U.S. FISH AND WILDLIFE SERVICE (8129197)
1 RECOMMENDATION

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

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

99-I-162 LAND ACQUISITION ACTIVITIES, U.S. FISH AND WILDLIFE SERVICE (12/29/98)
6 RECOMMENDATIONS

U.S. GEOLOGICAL
SURVEY

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

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 and criminal and civil investigative authorities of the OIG follows:

Statutory Audit Responsibilities

Statutory audit responsibilities include:

P.L. 96-510	Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund)
P.L. 97-357	Insular Areas Act of 1982
P.L. 97-45 1	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. 103-382	Improving American Schools Act of 1994
P.L. 104-208	Federal Financial Management Improvement Act of 1996
P.L. 104-3 16	General Accounting Office Act of 1996, Section 108, "To Require DOI-OIG To Audit the Central Utah Project Cost Allocation"
P.L. 105-277	Office of National Drug Control Policy Reauthorization Act of 1998

Administrative Responsibilities

Office of Management and Budget circulars and bulletins:

A-50	"Audit Followup"
A-87	"Cost Principles for State and Local Government"
A-123	"Management Accountability and Control"
A-131	"Value Engineering"
A-133	"Audits of States, Local Governments, and Non-Profit Organizations"
97-01	"Form and Content of Agency Financial Statements" (Bulletin)
98-08	"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:

- 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	N/A*
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	7-24
Section 5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	7-24
Section 5(a)(3)	Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed	62-66
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	iv
Section 5(a)(5)	Summary of Instances Where Information Was Refused	N/A*
Section 5(a)(6)	List of Audit Reports	26-49
Section 5(a)(7)	Summary of Significant Reports	7-24
Section 5(a)(8)	Statistical Table - Questioned Costs	52
Section 5(a)(9)	Statistical Table - Recommendations That Funds Be Put To Better Use	55
Section 5(a)(10)	Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	62-66
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*
Section 5(a)(13)	Information Described Under Section 05(b) of the Federal Financial Management Improvement Act of 1996	N/A*

*N/A: Not applicable.



GENERAL INFORMATION

Send Requests for Publications to:

U.S. Department of the Interior (202) 208-4599
Office of Inspector General
1849 C Street, NW
Mail Stop 5341, MIB
Washington, D.C. 20240

Facsimile Number: (202) 208-4998

World Wide Web Site: www.oig.doi.gov

HOTLINE

Toll Free Numbers: 1-800-424-5081
TDD 1-800-354-0996

FTS/Commercial Numbers: (202) 208-5300
TDD (202) 208-2420

Address: U.S. Department of the Interior
Office of Inspector General
1849 C Street, NW
Mail Stop 5341, MIB
Washington, D.C. 20240



**ILLEGAL OR WASTEFUL ACTIVITIES
SHOULD BE REPORTED TO
THE OFFICE OF INSPECTOR GENERAL**

Internet/E-Mail Address

www.oig.doi.gov

Sending Written Documents to:

Calling:

Within the Continental United States

U.S. Department of the Interior
Office of Inspector General
1849 C Street, N.W.
Mail Stop 5341
Washington, D.C. 20240

Our 24-hour
Telephone HOTLINE
1-800-424-508 1 or
(202) 208-5300

TDD for hearing impaired
(202) 208-2420 or
1-800-3 54-0996

Outside the Continental United States

Caribbean Region

U.S. Department of the Interior
Office of Inspector General
Eastern Division - Investigations
4040 Fairfax Drive
Suite 303
Arlington, Virginia 22203

(703) 235-9221

Pacific Region

U.S. Department of the Interior
Office of Inspector General
Pacific Office
415 Chalan San Antonio
Baltej Pavilion, Suite 306
Tamuning, Guam 96911

(67 1) 647-6060