

Office of Inspector General

OCTOBER 2000

SEMIANNUAL REPORT

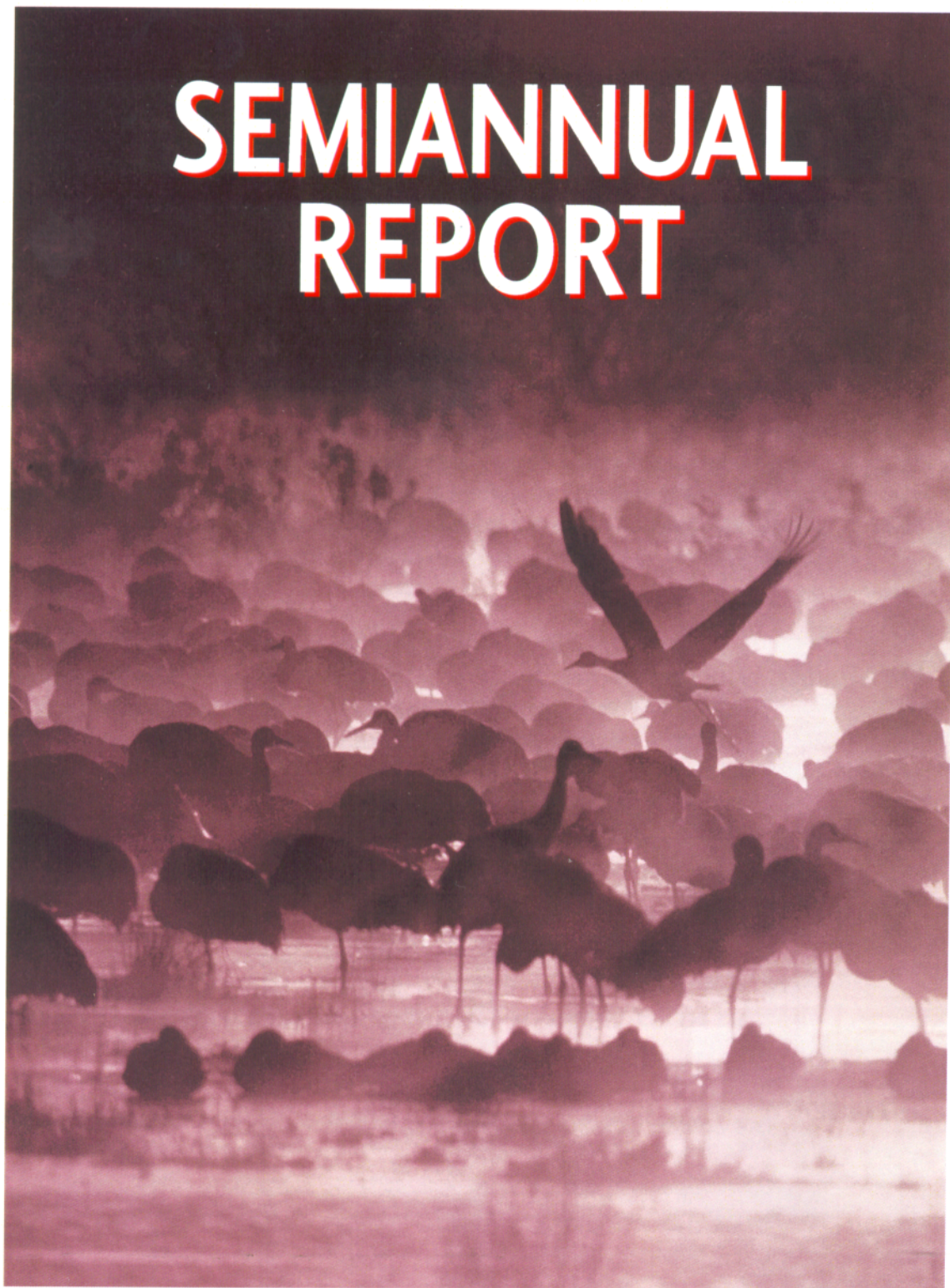
Highlights

OIG Effects
Department-wide
Policy
(page 3)

Evaluations and
Follow-up Unit
Established
(page 3)

Federal Aid
Awards Program
Strengthened
(page 13)

Settlements
Yield Over
\$145 Million
(page 13)



Cover: Sandhill Cranes at Dawn, by Tom Graber, Bureau of Reclamation

MESSAGE FROM THE INSPECTOR GENERAL

As the Office of Inspector General (OIG) for the Department of the Interior (DOI) continues to evaluate and modify the way it conducts business, so, too, has the Department, as a direct result of the efforts of the OIG. Among the highlights reported in this Semiannual Report, one noteworthy achievement serves as a model for the OIG and the DOI to both identify and solve management problems within the Department. Resolution of issues arising from an audit reported in the last Semiannual Report served as the catalyst for the Department to recognize a potential weakness in program administration across Bureau lines, and in response, DOI issued a comprehensive policy to address the concern throughout the Department.

This Semiannual Report also announces the creation of an Evaluations and Follow-up Unit in the OIG, as well as reports the Unit's first two successful reviews of Departmental programs. The achievements of the Evaluations and Follow-up Unit are an example of the success we have had in expanding our efforts to communicate findings and recommendations effectively and achieve results.

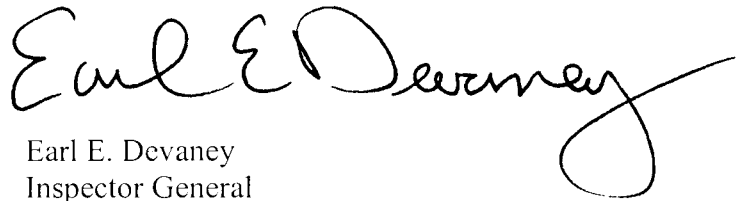
We also report the results of our financial statement audits for Fiscal Year 1999. Our focus, however, is on the efforts being made to resolve the internal control findings, as we attribute most of the delay in issuing our FY99 report to the underlying internal control problems that were identified during the course of our audit work. We continue to stress the importance of correcting these internal control issues, and have received the assurance of the Department and the Bureaus that concerted efforts to resolve them are underway.

The success we have experienced using timely and effective communication with the Department and Bureaus in a number of arenas punctuates the importance of our exchange. The accomplishments highlighted in this Report illustrate the results of our efforts. Our office brought its collective experience to bear in the issuance of 44 audits that resulted a total monetary impact of more than \$33 million.

Positive change was echoed in our Office of Investigations, which completed and reported its reorganization in our last semiannual report. Since then, we issued guidance to the Departmental offices and Bureaus clarifying the criteria for investigative case referrals to our office. Due in large part to this initiative, we maximized our limited investigative resources and increased our effectiveness. Our indictments increased by 10 percent and our convictions by 17 percent over this semiannual period. A 60 percent increase in completed administrative actions also illustrates our commitment to ensuring accountability by the Departmental offices and bureaus.

We also report on our continued pursuit of responsibility and accountability by organizations and individuals who defraud the Department or its Bureaus. To this end, we collected nearly \$147 million in civil settlements, criminal restitutions, and administrative recoveries. Included in this total was a first-of-its-kind settlement of \$56 million by a major oil company for the underpayment of gas royalties.

Overall, this semiannual period boasts considerable dollar accomplishments from all activities totaling more than \$181 million.

A handwritten signature in black ink, reading "Earl E. Devaney". The signature is fluid and cursive, with a large, sweeping loop at the end of the last name.

Earl E. Devaney
Inspector General

CONTENTS

	PAGE
Statistical Highlights	ii
Introduction.....	1
OIG Organization and Mission	2
Significant Audit Activities and Investigations	3
Department of the Interior	3
Bureau of Indian Affairs	6
Bureau of Land Management	8
Bureau of Reclamation.....	9
Fish and Wildlife Service	10
Insular Areas	11
Minerals Management Service	13
National Park Service	15

APPENDICES

1 - Summary of Audit Activities from April 1, 2000 through September 30, 2000	16
2 - Reports Issued or Processed and Indirect Cost Proposals Negotiated	
During the 6-Month Period ended September 30, 2000	17
- Internal Audits	17
- Contract and Grant Audits	19
- Single Audits	20
- Indirect Cost Proposals	22
3 - Monetary Impact of Audit Activities from April 1, 2000 through September 30, 2000	29
4 - Non-Federal Funding Included in Monetary Impact of Audit Activities.....	30
5 - Audit Resolution Activities	31
During the 6-Month Period ended September 30, 2000	
- Table I - Inspector General Audit Reports with Questioned Costs	31
- Table II - Inspector General Reports with Recommendations that	
Funds be put to Better Use	32
- Table III - Inspector General Reports with Lost or Potential Additional Revenues	33
6 - Summary of Reports Over 6 Months Old Pending Management Decisions	34
- Internal Audits	34
- Contract and Grant Audits	36
- Single Audits	37
7 - Summary of Internal Reports Over 6 Months Old Pending Corrective Action	40
8 - Statutory and Administrative Responsibilities	44
9 - Cross-References to the Inspector General Act.....	45

STATISTICAL HIGHLIGHTS

AUDIT ACTIVITIES

Reports Issued.....	44
- Internal Audits	31
- Contract and Grant Audits.....	13
Evaluations Performed	2
Single Audits Processed.....	94
Indirect Cost Proposals Negotiated	241

IMPACT OF AUDIT ACTIVITIES – (DOLLAR AMOUNTS IN MILLIONS)

Total Monetary Impact.....	\$33.9
- Questioned Costs	\$2.3
- Recommendations that funds be put to Better Use.....	\$31.6
Internal Audit Recommendations Made.....	92
Internal Audit Recommendations Resolved	71

INVESTIGATIVE ACTIVITIES

Cases Closed this Period	141
New Cases Opened.....	99
Hotline Calls Received	2245

IMPACT OF INVESTIGATIVE ACTIVITIES

Indictments/Informations	19
Convictions.....	14
Sentencings	19
- Jail	171 mos.
- Probation/Supervised Release.....	622 mos.
- Community Service	1638 mos.

CRIMINAL INVESTIGATIVE ACTIVITIES

Criminal Cases Referred for Prosecution this Period.....	36
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ADMINISTRATIVE INVESTIGATIVE ACTIVITIES

Administrative Actions.....	32
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CIVIL INVESTIGATIVE ACTIVITIES

Civil Referrals	4
Civil Recoveries	\$145,969,000

ADMINISTRATIVE ACTIONS TAKEN BY BUREAUS

Downgrades	1
Removals	2
Resignations.....	5
Employee Suspensions (Totaling 76 days).....	7
Reprimands/Counseling	7
General Policy Actions.....	2
Administrative Recoveries/Restitutions (Totaling \$11,206).....	7
Reassignments and Transfers	1

INTRODUCTION

OFFICE OF INSPECTOR GENERAL ORGANIZATION AND MISSION

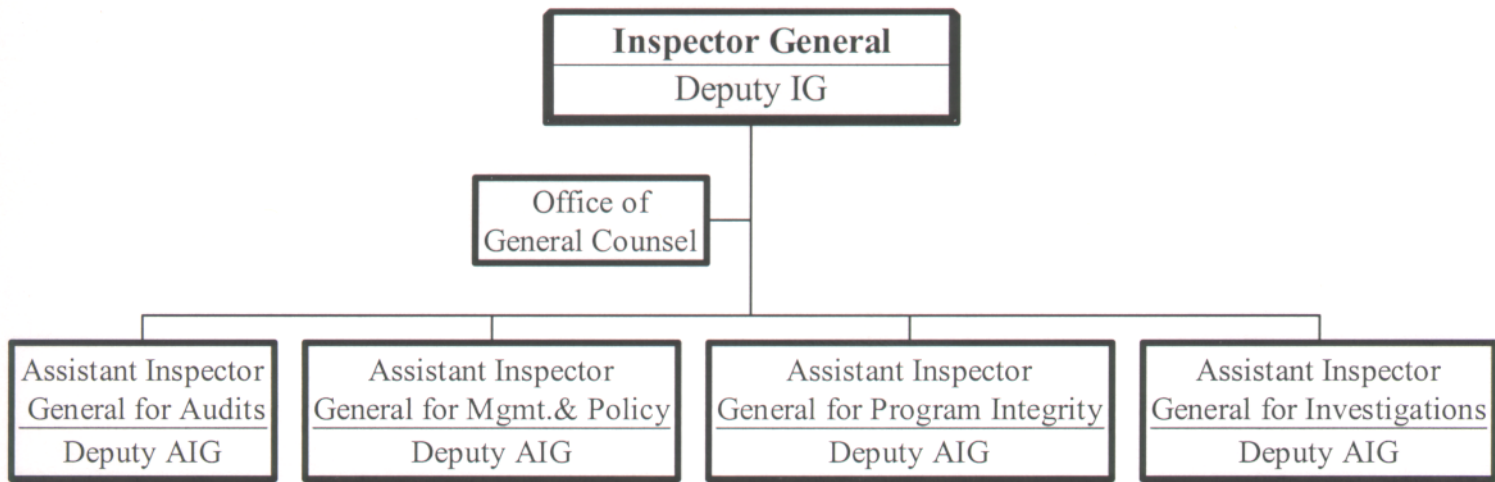
Working with a budget of \$26 million, the Office of Inspector General (OIG) has 264 employees assigned to 13 offices throughout the United States and the insular areas, in addition to Washington, D.C. The OIG staff is tasked with providing policy direction for and conducting audits, investigations, and other activities in the Department of the Interior (DOI).

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, evaluations and other program reviews, and investigations responsive to requests made by DOI and the Congress.

OIG responsibilities also 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.

Office of Inspector General Department of the Interior



SIGNIFICANT AUDIT ACTIVITIES AND INVESTIGATIONS



DEPARTMENT OF THE INTERIOR

RESOLUTION OF FEE RECOMMENDATIONS RESULTS IN EXPLICIT DEPARTMENTAL POLICY

Following a thorough assessment of the issues, the Office of Inspector General (OIG) and the Fish and Wildlife Service (FWS) resolved the outstanding audit recommendations concerning fee collection at FWS refuges (*Semiannual Report to the Congress: October 1, 1999 – March 31, 2000*). As a direct result of this resolution, and implementation by the FWS, the Assistant Secretary for Policy, Management and Budget (PMB) issued a policy governing the collection and use of fees Department-wide. The Department has also undertaken a study of fee collection practices nationwide, to ensure that collection and use of fees within the Department of the Interior (DOI) comply with legal and policy requirements.

INSPECTOR GENERAL ESTABLISHES EVALUATIONS AND FOLLOW-UP UNIT

In order to respond more effectively to DOI management requests, the Office of Inspector General recently established an Evaluations and Follow-up Unit to conduct evaluations and program reviews, provide consulting services and ensure implementation of outstanding OIG audit recommendations. This unit is designed to independently and expediently assess areas of concern identified by the Department, usually within a 60 – 90 day period. This gives the OIG expanded flexibility for timely coverage of unplanned requests for OIG assistance. Using an array of techniques, the unit identifies actions that Departmental management might take to improve operations and meet program objectives in a more effective, expedient and/or less costly manner. The results of this unit's efforts are communicated in a variety of forms, from oral briefings to written reports. During this reporting period, two evaluations were completed:

The Assistant Secretary for PMB requested that we evaluate the structure and operation effectiveness of the Office of Hearings and Appeals (OHA) and provide recommendations to improve organizational morale and enhance accountability. Drawing additional expertise from outside our audit unit, we conducted comprehensive interviews of staff members and OHA clients, analyzed case processing practices, and performed a benchmarking study of OHA operations at other Federal agencies.

The Assistant Secretary for PMB also requested that we evaluate the organizational structure and operational effectiveness of DOI's Office of Ethics. In response to the request, we evaluated reporting relationships, staffing, assignment of responsibilities, and budget authorizations; conducted a workload analysis; and performed a benchmarking study to compare the operations and organization of DOI's Office of Ethics with those of other Federal agencies.

At the conclusion of each of these two reviews, we provided the Assistant Secretary with a comprehensive briefing.

**DEPARTMENTAL
BUREAUS MEET
CHALLENGE OF
GOVERNMENT
PERFORMANCE
AND RESULTS
ACT**

At the request of the Chairman of the U.S. Senate Committee on Governmental Affairs, we evaluated the effectiveness of Departmental bureaus in carrying out the first annual performance plans required under the Government Performance and Results Act. We concluded that, overall, bureau goals and measures were appropriate to accomplishing their missions and program objectives. The DOI reported that it met 145 (63 percent) of its 231 performance goals and measures and adequately explained why 82 of the remaining 86 goals and measures were not achieved. We also provided recommendations for improvement to the performance goals to include:

- *Refocusing specific performance goals to better measure program results;*
- *Establishing goals for all significant program elements;*
- *Better describing methods used to establish target levels of accomplishment; and*
- *Linking performance measures with program results.*

**CFO AUDITS TARGET
AREAS FOR
IMPROVEMENT**

For fiscal year 1999, we issued unqualified opinions on the financial statements, required by the Chief Financial Officers' (CFO) Act, for the DOI and six of the eight Departmental bureaus and for Minerals Management Service (MMS) royalty collections. MMS did not issue financial statements for its appropriated funds.

We have not, however, rendered an opinion on the Bureau of Reclamation's (BOR) financial statements. Audit work is continuing on BOR's construction work-in-progress and property, plant, and equipment accounts. We are evaluating the impact of these accounts on the DOI's financial statements.

During the course of our audit work, we identified account adjustments which management made before issuing the financial statements. We also identified several areas in which program controls needed to be strengthened. We brought these matters to the attention of management and corrective action is being undertaken. The most significant areas include:

- **Land Improvements and Land Rights Accounts** - *The Bureau of Indian Affairs (BIA) and BOR are taking steps to improve controls over land-related financial information in order to ensure that errors and omissions related to these accounts are identified and corrected in a timely manner.*
- **Construction-in-Progress Accounts** - *BIA and the Fish and Wildlife Service (FWS) have agreed to implement controls to ensure that these accounts are accurately stated and properly supported.*
- **Automated Information Systems** - *BIA has agreed to undertake improvements in controls over security, appropriateness of user access levels, and information recovery in case of system failure.*
- **Financial Management and Accounting Processes** - *Operating without established internal control procedures, the MMS was unable to produce accurate, complete, and timely financial data for fiscal year 1999. MMS has established a number of internal control procedures to address this concern.*
- **Deferred Maintenance Management** - *Departmental and individual bureau controls are being enhanced to ensure proper identification of deferred maintenance needs, accurate and complete cost estimates, and proper recording and processing of information.*
- **Federal Aid Grants to States** - *FWS is improving controls to ensure that draw-down amounts are for costs incurred.*

The progress and success of these internal control improvement efforts by the DOI and bureaus will be assessed during our audits of the FY2000 financial statements.

**MANAGEMENT
ADVANCING EFFORTS
TO CORRECT
INTERNAL CONTROL
WEAKNESSES TO
ENSURE THE
INTEGRITY OF TRUST
FUND FINANCIAL
STATEMENTS**

The FY1997 and 1998 financial statements for trust funds held by DOI for Indian tribes and individual Indians were not accurate. As a result, the certified public accounting firm that conducted the audit qualified its opinion because of irreconcilable differences of about \$35 million between recorded cash balances and the balances reported by the U.S. Treasury as of September 30, 1997 and 1998; inadequacies in various Indian trust fund accounting systems; inadequate records and weaknesses in internal controls; and disagreements from individual Indians about their trust fund balances. In response to these and other related concerns, the DOI has implemented a high-level action plan to reform the trust fund management system.



BUREAU OF INDIAN AFFAIRS

**FINAL DEFENDANT
SENTENCED IN
MONEY
LAUNDERING AND
EMBEZZLEMENT
SCHEME**

Thomas P. Lalley, the final defendant in a \$2.6 million embezzlement and money-laundering scheme at the Oglala Lakota College, was sentenced in U.S. District Court, for the District of South Dakota, to 70 months of imprisonment and 36 months of supervised release. Lalley was also ordered to make restitution of \$630,894 to the College. Lalley was convicted in January 2000 of conspiracy to launder \$593,061 related to 73 checks stolen from the College, located on the Pine Ridge Indian Reservation, South Dakota.

**FORMER TRIBAL
EMPLOYEE
SENTENCED FOR
BANK FRAUD AND
POSSESSION OF
COUNTERFEIT
CHECKS**

Jovanna Wallace, former employee of the Crow Tribe of Indians, was sentenced in U.S. District Court for the District of Montana, to 12 months of imprisonment and 36 months of supervised release stemming from charges of bank fraud and possession of counterfeit checks. Wallace was also ordered to submit to a mental health evaluation, to perform 40 hours of community service, to pay \$200 to the Crime Victims Fund and to make restitution of \$53,760.

From September through December 1999, Wallace created 35 counterfeit Crow Tribe checks totaling more than \$130,000. After successfully cashing more than \$53,000 of the bogus checks, Wallace was arrested at a bank as she attempted to negotiate yet another check. At the time of her arrest, Wallace was in possession of 14 additional counterfeit Crow Tribe checks totaling \$65,000. Wallace admitted that she had scanned a valid tribal check to develop an electronic template for the creation of the counterfeit checks.

**BROTHERS SENTENCED
FOR DOUBLE-BILLING
THE GOVERNMENT FOR
CONSTRUCTION COSTS**

Jason and Chad Smeby, co-owners of North Country Lumber, McIntosh, Minnesota, were sentenced in U.S. District Court for the District of Minnesota for their role in a scheme to defraud the government on a \$4.4 million contract to construct 50 homes on the White Earth Indian Reservation in White Earth, Minnesota. For more than a year, the Smebys submitted fictitious claims to the White Earth Indian Reservation Housing Authority for payment of materials and supplies that were not provided and resubmitted claims for which they had already been paid. Investigators uncovered nearly \$300,000 in fraudulent payments before a grand jury indicted the brothers on charges of conspiracy and theft of government money. The Smebys were sentenced to 4 months of home confinement, 36 months of probation and were ordered to pay restitution of \$94,000.

**SISTERS ACCUSED OF
STEALING FEDERAL
LUNCH MONEY**

A Federal grand jury for the District of Arizona indicted two former employees of a Navajo boarding school for stealing more than \$200,000 from a Federal program intended to feed underprivileged school children. Sisters Diana M. Smith and Doreen A. Begay were employed by the Kaibeto Boarding School, Tuba City, Arizona, where they allegedly found a defunct school bank account, stole checks, put money into that account, and used that money to gamble together at casinos.

**LAB TECHNICIAN
FALSIFIES LAB
RESULTS**

Jean Peterson, former laboratory technician with Aaron Swan & Associates, Inc., pleaded guilty to charges for her involvement in falsifying laboratory testing reports related to the quality of materials used by a BIA contractor to complete a \$3.5 million, 12-mile road on the Cheyenne River Indian Reservation in South Dakota. BIA estimates that it could cost millions of dollars to repair the road to quality specifications. The investigation continues to determine whether other individuals participated in the scheme to falsify the lab results.



BUREAU OF LAND MANAGEMENT

IMPROVEMENTS NEEDED IN PROTECTING AND REPATRIATING NATIVE AMERICAN REMAINS ON PUBLIC LAND

The Bureau of Land Management (BLM) successfully located and determined tribal affiliation for about 90 percent of the Native American human remains in its museum collections, and has agreed to improve its oversight of the protection and repatriation of Native American remains on public land, particularly in Colorado and Utah. Specifically:

- *In Colorado, BLM allowed Native American remains to be reburied on public lands, counter to BLM regulations prohibiting such reburials. BLM also did not adequately protect Native American remains buried on public land in Colorado from vandalism or theft.*
- *In Utah, BLM has not repatriated Native American remains in a timely manner or assigned the resources necessary to the inventory and repatriation requirements of the Native American Graves Protection and Repatriation Act.*

BLM concurred with our two recommendations to ensure compliance with legislative requirements for inventorying, identifying tribal affiliation, and repatriating Native American remains and with the BLM policy prohibiting reburial of Native American remains on BLM lands.



BUREAU OF RECLAMATION

HEALTH AND SAFETY HAZARDS AT FEDERAL RESERVOIRS NEED CORRECTION

Although BOR's newly adopted concession directives will provide an adequate framework for concession operations, BOR has not corrected long-standing health and safety deficiencies at recreation sites managed by concessioners at two Federal reservoirs. At Lake Berryessa, a reservoir in northern California, a deficient sewage system resulted in raw sewage flowing directly into the lake. In addition, mobile homes were ~~A~~perched over eroding lake embankments, posing a significant safety risk.



MOBILE HOME "PERCHED" OVER LAKE BERRYESSA

At Canyon Ferry Reservoir near Helena, Montana, numerous health and safety deficiencies, such as improper battery storage, were found at the Goose Bay Marina concession.



DISCARDED AUTO BATTERIES IN OPEN FIELD AT
CANYON FERRY RESERVOIR

At both reservoirs, provisions in concession operation contracts were either inadequate or not enforced for the following areas:

- *Contract defaults;*
- *Operation and maintenance plans;*
- *Building improvements;*
- *Health and safety inspections; and*
- *Prices charged the public.*

BOR has made management of concessions a priority and concurred with the report's six recommendations to correct the health and safety deficiencies at the two reservoirs, improve oversight of concession operations, issue guidelines on implementing the new directives, and ensure that new and existing contracts are in compliance with the directives.



FWS AGREES TO IMPROVE AWARDS PROGRAM

FISH AND WILDLIFE SERVICE

FWS agreed to improve its administration of monetary incentive awards financed with Federal Aid in Fish and Wildlife Restoration Program funds. In an audit requested by the Director of FWS, we found that in some cases FWS used funds for incentive awards that were not fully justified, properly supported, or processed in accordance with applicable guidance. Of 150 awards reviewed, we found that 107 awards had some type of deficiency. For example, 80 awards lacked documentation that they had been properly recommended and approved, and 4 awards compensated employees for achievements that had been recognized in 2 previously issued awards. To address these problems FWS will perform periodical management reviews to ensure that awards are given only to qualified and properly approved individuals and processed in compliance with FWS and DOI guidance, update incentive awards guidance, and revise the awards form to specify the names and titles of officials who recommend and approve awards.

**QUESTIONED COSTS
OF FWS CONTRACT
CLAIM**

FWS awarded a \$292,633 fixed-price contract to construct a brood stock test facility and drainage system at the Ennis National Fish Hatchery, Ennis, Montana. The contractor was paid \$231,033 before the contract was terminated for default. The contractor filed a \$416,335 claim for equitable adjustment that it attributed to a Federal government shutdown, differing site conditions, and weather delays. We questioned \$402,479 of the amount claimed by the contractor because the costs were not properly computed or supported. FWS disallowed \$411,313 of the contractor's claim, including the entire \$402,479 questioned by our audit.



INSULAR AREAS

**IG TESTIMONY
BEFORE THE HOUSE
RESOURCES
COMMITTEE**

The Inspector General testified before the House Resources Committee on July 12, 2000, concerning the OIG's investigation of a former Public Affairs Specialist of the Office of Insular Affairs at the Department of the Interior. The allegations of misconduct were the subject of the OIG investigation related to the labor, immigration and enforcement laws in the Commonwealth of Northern Mariana Islands (CNMI). The Committee held the hearing following the Department of Justice's declination of prosecution.

**FORMER ESTIMATOR
SENTENCED FOR
RECEIVING BRIBES**

Leonard Manacop was sentenced in U.S. District Court, Saipan, to five years of probation, ordered to make restitution of \$8,000, and to pay a fine of \$7,000 for receiving bribes of more than \$15,000 from contractors doing business with the Commonwealth of the Northern Mariana Islands (CNMI) government. As a former estimator for the Technical Services Division, CNMI Department of Public Works, Manacop oversaw the performance of many CNMI contracts and had solicited bribes from CNMI contractors in return for providing bid information, expediting progress payments, approving change orders to increase contract awards, and accepting substandard materials or materials not meeting contract specifications.

**FORMER GUAM
EMPLOYEE
SENTENCED IN
EMBEZZLEMENT
SCHEME**

Florence Fermin-Eay, former fiscal officer of the Guam Humanities Council (GHC), an agency of the Territory of Guam, was sentenced in Federal District Court, District of Guam, to 12 months of imprisonment, 36 months of supervised release, and was ordered to pay restitution of \$116,100. From February 1996 to December 1997, Fermin-Eay embezzled GHC monies by writing unauthorized checks to herself. She pleaded guilty to embezzlement charges in September 1999.

**FORMER SECRETARY
OF FINANCE INDICTED
FOR BRIBERY**

Antonio Cabrera, former Secretary of Finance, CNMI, was indicted by a Federal grand jury of the U.S. District Court, District of Guam. The indictment charges that Cabrera accepted a \$3,000 bribe from a contractor in order to facilitate the release of a \$30,000 check to the contractor. The contractor pleaded guilty for his part in the bribery and currently awaits sentencing.

**IMPROVEMENTS
NEEDED IN
ADMINISTRATION
OF FEDERALLY
FUNDED
PROGRAMS**

Audits identified more than \$55 million in federal funds to the insular areas at issue, and continued to focus on management improvements needed in the administration of various federally funded programs.

- *A review of capital improvement projects managed by the Republic of Palau revealed several problem areas, including (1) the inefficient use of \$2 million in Federal capital improvement funds; (2) failure to complete 22 Trust Territory-funded projects valued at \$48.3 million for periods ranging from 2 to 25 years after funds were made available; (3) discharge of pollutants into coastal waters by Malakal's sewage treatment plant because a \$5.25 million expansion funded under a 1993 capital project had not been started; and (4) the lack of assurance by the Republic that \$4.3 million appropriated during fiscal years 1995 through 1999 would result in long-term economic improvements to the Republic's 16 states. The President of the Republic agreed with 11 of the report's 13 recommendations to expedite completion of the sewage treatment plant, assess staffing needs and training and implement personnel changes, and improve procedures for the planning, funding, and construction of Federally funded projects. We have asked for an additional response to 2 revised recommendations relating to inventories of state roads and zoning laws.*

- *A review of a low-income housing grant administered by the Virgin Islands Housing Authority revealed several deficiencies, including duplicate payments to a contractor, exclusion of \$1.1 million of Housing and Urban Development (HUD) contributions from the Authority's Statement of Operating Receipts and Expenditures, and unsupported costs. The Authority agreed with the report's eight recommendations to recover duplicate payments, review overtime practices, reconcile its bank accounts, and submit amended financial reports to HUD.*



MINERALS MANAGEMENT SERVICE

SETTLEMENT AGREEMENTS NET ADDITIONAL \$145 MILLION IN ROYALTY UNDERPAYMENT CASES

In an ongoing effort to recover underpaid royalties on gas, crude oil, and coal extracted from Federal and Indian lands, the Department of Justice and OIG have recovered more than \$330 million since 1998.

Recently, Shell Oil Company (Shell) agreed to pay \$56 million to resolve claims under the False Claims Act that it underpaid royalties owed on natural gas produced from August 1986 to December 1999. The settlement resolves allegations that Shell systematically underreported the value of the natural gas that it produced on Federal leases in the Gulf of Mexico and, consequently, paid less royalties than it owed to the government. This was the first settlement involving natural gas.

In several settlements involving the underreporting of oil royalties by oil companies, the U.S. Government secured another \$89.8 million. BP Amoco agreed to pay \$32 million; Pennzoil Company - \$11.9 million; Sunoco, Incorporated - \$200,000; Union Pacific Resources Company - \$2.7 million; and Texaco - \$43 million, for their systematic underreporting of the value of oil that they extracted from Federal and Indian lands. Investigations of additional companies are ongoing.

**FORMER
ACCOUNTANT
SENTENCED FOR
EMBEZZLEMENT**

Following her plea of guilty to embezzling funds from MMS, Robin Bland, a former MMS accountant, was sentenced in U.S. District Court for the Eastern District of Virginia to 18 months of imprisonment, 36 months of supervised release and was ordered to make restitution of \$359,397. For more than two years, Bland had electronically transferred MMS funds into her own bank accounts and accounts of her associates. The scheme went undetected because proper checks and balances designed to separate procurement functions among MMS employees were not followed. MMS has since taken steps to enhance its internal control measures.

**ESSENTIAL MMS
DATABASE AT
RISK**

Management officials of MMS's Offshore Minerals Management program have agreed to develop enhanced security procedures for the Technical Information Management System (TIMS), a comprehensive database essential to managing revenues from MMS mineral leases. The leases result in royalties of more than \$4 billion annually. Lack of adequate security increased the risk that TIMS:

- *Data could be accessed and modified or disclosed by unauthorized users;*
- *Software and data could be inaccurate, stolen, or destroyed; and*
- *Functions and processes could not be recovered in the event of a disaster or system failure and TIMS could not perform as intended.*

MMS concurred with the report's 15 recommendations to make improvements in the TIMS security program, the continuity of operations plan, the access controls to TIMS and its databases, and the policies and procedures for making changes to TIMS software.



NATIONAL PARK SERVICE

**FORMER
ACCOUNTING
MANAGER
SENTENCED FOR TAX
EVASION**

Deborah Wilcox, a former employee of the Rocky Mountain Nature Association (RMNA), a nonprofit entity associated with Rocky Mountain National Park, Estes Park, Colorado, was sentenced in Larimer County District Court, Fort Collins, Colorado, following a guilty plea to tax evasion in connection with the theft of \$31,496 from RMNA. Wilcox, as RMNA's accounting manager, embezzled the monies between January 1996 and June 1997. She was sentenced to 60 days of confinement in county jail, 8 years of probation, and was ordered to make restitution of \$10,000, perform 768 hours of community service, and to pay the State of Colorado \$1,635 in back taxes.

APPENDIX 1

SUMMARY OF AUDIT ACTIVITIES FROM APRIL 1, 2000 THROUGH SEPTEMBER 30, 2000

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)	
	<i>Internal and Contract Audits</i>	<i>Contracts and Grant Audits</i>	<i>Single Audits</i>	TOTAL
REPORTS ISSUED TO:				
<i>Department/Office of the Secretary</i>	8*	0	0	8
<i>Fish and Wildlife and Parks</i>	11	2	9	22
<i>Indian Affairs</i>	2	0	57	59
<i>Insular Areas</i>	5	0	15	20
<i>Land and Minerals Management</i>	7	3	5	15
<i>Water and Science</i>	3	3	8	14
Subtotal	36	8	94	138
INDIRECT COST PROPOSALS NEGOTIATED FOR:				
<i>Indian Tribes and Organizations</i>	199	0	0	199
<i>Insular Areas</i>	4	0	0	4
<i>State Agencies</i>	38	0	0	38
Subtotal	241	0	0	241
TOTAL	277	8	94	379

*Includes 2 evaluations

APPENDIX 2

REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 2000

This listing includes all internal audit reports issued, evaluations completed, contract, and single audit reports issued or processed and indirect cost agreements negotiated during the 6-month period ended September 30, 2000. 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

00-I-597 INDEPENDENT AUDITORS REPORT ON BUREAU OF INDIAN AFFAIRS FINANCIAL STATEMENTS FOR FISCAL YEAR 1999 (7/28/00)

BUREAU OF LAND MANAGEMENT

00-I-377 NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACTIVITIES, BUREAU OF LAND MANAGEMENT (5/5/00)

00-I-448 BUREAU OF LAND MANAGEMENT FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1999 (5/18/00)

00-I-622 MANAGEMENT ISSUES IDENTIFIED DURING AUDIT OF BUREAU OF LAND MANAGEMENT FINANCIAL STATEMENTS FOR FISCAL YEAR 1999 (8/8/00)

BUREAU OF RECLAMATION

00-I-376 CONCESSIONS MANAGED BY THE BUREAU OF RECLAMATION (5/8/00)

FISH AND WILDLIFE SERVICE

00-I-560 ACCOUNTING FOR REIMBURSABLE EXPENDITURES OF ENVIRONMENTAL PROTECTION AGENCY SUPERFUND MONEY FOR FISCAL YEARS 1998 AND 1999 (7/14/00)

00-I-620 INDEPENDENT AUDITORS REPORT ON FISH AND WILDLIFE FINANCIAL STATEMENTS FOR FISCAL YEAR 1999 (8/8/00)

00-I-629 MANAGEMENT ISSUES IDENTIFIED DURING AUDIT OF U.S. FISH AND WILDLIFE SERVICE FINANCIAL STATEMENTS DURING FISCAL YEAR 1999 (8/14/00)

00-I-709 MONETARY INCENTIVE AWARDS, FEDERAL AID PROGRAM, FISH AND WILDLIFE SERVICE (9/29/00)

GEOLOGICAL SURVEY

00-I-708 INDEPENDENT AUDITORS REPORT ON U.S. GEOLOGICAL SURVEY FINANCIAL STATEMENTS FOR FISCAL YEARS 1999 AND 1998 (9/28/00)

INSULAR AREAS

Guam

00-I-332 GUAM U.S. PASSPORT OFFICE, GOVERNMENT OF GUAM (4/14/00) ****\$4,350

Republic of Palau

00-I-537 MANAGEMENT AND OVERSIGHT OF SELECTED CONSTRUCTION CONTRACTS, REPUBLIC OF PALAU (7/12/00) *\$6,292,950

U.S Virgin Islands

00-I-499 HEAD START PROGRAM GRANTS, DEPARTMENT OF HUMAN SERVICES, GOVERNMENT OF THE VIRGIN ISLANDS (6/14/00) **\$96,929

00-I-625 LOW INCOME HOUSING PROGRAM GRANTS, VIRGIN ISLANDS HOUSING AUTHORITY (8/24/00) *\$341,786, **\$149,064, & ***\$3,757

00-I-696 ENVIRONMENTAL PROTECTION AGENCY GRANTS, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (9/29/00) *\$16,663,819 & **\$1,268,874

MINERALS MANAGEMENT SERVICE

00-I-519 INDEPENDENT AUDITORS REPORT ON FINANCIAL STATEMENTS OF ROYALTY COLLECTIONS OF THE MINERALS MANAGEMENT SERVICE ROYALTY MANAGEMENT PROGRAM FOR FISCAL YEARS 1999 AND 1998 (6/14/00)

00-I-647 GENERAL AND APPLICATION CONTROLS OVER THE TECHNICAL INFORMATION MANAGEMENT SYSTEM, OFFSHORE MINERALS MANAGEMENT, MINERALS MANAGEMENT SERVICE (8/31/00)

MULTI-OFFICE

00-I-429 INDEPENDENT AUDITORS REPORT ON DEPARTMENT OF THE INTERIOR ANNUAL REPORT FOR FISCAL YEAR 1999 (5/10/00)

00-I-533 REVIEW OF THE FISCAL YEAR 1999 PERFORMANCE REPORTS AND FISCAL YEAR 2001 PERFORMANCE PLANS FOR THE U.S. DEPARTMENT OF THE INTERIOR (6/30/00)

00-I-583 AGREED-UPON PROCEDURES FOR FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM VERIFICATION (7/13/00)

NATIONAL PARK SERVICE

00-I-319 ADMINISTRATION OF THE UNIFORM SUPPLY CONTRACT, NATIONAL PARK SERVICE (4/17/00)

00-I-501 CONTRACTING AND PROCUREMENT ACTIVITIES, WASHINGTON, D.C., AREA OFFICES, NATIONAL PARK SERVICE (6/23/00) *\$80,514

00-I-621 INDEPENDENT AUDITORS REPORT ON NATIONAL PARK SERVICE FINANCIAL STATEMENTS FOR FISCAL YEAR 1999 (8/8/00)

OFFICE OF SURFACE MINING

00-I-433 INDEPENDENT AUDITORS REPORT ON OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT FINANCIAL STATEMENTS FOR FISCAL YEARS 1999 AND 1998 (5/10/00)

00-I-476 MANAGEMENT ISSUES IDENTIFIED DURING AUDIT OF OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT FINANCIAL STATEMENTS FOR FISCAL YEAR 1999 (5/26/00)

OFFICE OF THE SECRETARY

00-I-500 FOLLOWUP OF RECOMMENDATIONS CONCERNING THE HAWAIIAN HOMES COMMISSION, OFFICE OF THE SECRETARY (6/16/00)

00-I-586 INDEPENDENT AUDITORS REPORT ON DEPARTMENTAL OFFICES FINANCIAL STATEMENTS FOR FISCAL YEAR 1999 (7/14/00)

00-I-704 CRITICAL INFRASTRUCTURE ASSURANCE PROGRAM, DEPARTMENT OF THE INTERIOR (9/29/00)

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

- 00-I-434** INDEPENDENT AUDITORS REPORT ON THE FINANCIAL STATEMENTS FOR FISCAL YEARS 1997 AND 1998 FOR THE OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS TRIBAL AND OTHER SPECIAL TRUST FUNDS AND INDIVIDUAL INDIAN MONIES TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (5/22/00)

EVALUATIONS

OFFICE OF THE SECRETARY

- 00-I-710** EVALUATION OF THE DEPARTMENT ETHICS OFFICE (7/13/00)
00-I-711 EVALUATION OF THE OFFICE OF HEARING AND APPEALS (9/22/00)

CONTRACT AND GRANT AUDITS

BUREAU OF LAND MANAGEMENT

- 00-E-396** MITRETEK SYSTEMS, INC., COSTS INCURRED FOR TWO FISCAL YEARS ENDED SEPTEMBER 30, 1997, UNDER BUREAU OF LAND MANAGEMENT AND BUREAU OF RECLAMATION CONTRACTS (4/26/00)

BUREAU OF RECLAMATION

- 00-E-587** LABOR FLOOR CHECKS FOR BURNS AND ROE SERVICES CORPORATION FOR CALENDAR YEAR 2000 (7/18/00)
00-E-588 BURNS AND ROE SERVICES CORPORATION, COSTS INCURRED UNDER BUREAU OF RECLAMATION CONTRACT NOS. 1425-6-CS-30-11830 AND 1425-97-CP-40-20570 FOR CALENDAR YEAR 1997 (7/18/00)
00-E-641 DOMSON, INC., COSTS CLAIMED UNDER BUREAU OF RECLAMATION CONTRACT NO. 1425-6-CC-60-60-07870 (8/25/00) **\$212,615
00-E-688 INTERSTATE ELECTRICAL CONTRACTOR, CLAIM FOR EQUITABLE ADJUSTMENT SUBMITTED TO BUREAU OF RECLAMATION UNDER CONTRACT NO. 1425-5-CC-40-17910 (9/18/00) **\$982,917

FISH AND WILDLIFE SERVICE

- 00-E-437** PALM CONSTRUCTION CO., COSTS CLAIMED UNDER U.S. FISH AND WILDLIFE SERVICE CONTRACT NO. 14-48-0006-95-047 (5/15/00) **\$402,479
00-E-447 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS AND PAYMENTS AWARDED TO NORTH CAROLINA DEPARTMENT OF THE ENVIRONMENT, HEALTH AND NATURAL RESOURCES, DIVISION OF WILDLIFE RESOURCES COMMISSION, FOR FISCAL YEARS 1996 AND 1997 (5/31/00) **\$3,080,178
00-E-702 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION, DIVISION OF FISH, GAME AND WILDLIFE, FOR FISCAL YEARS 1996 AND 1997 (9/22/00) **\$31,888

MINERALS MANAGEMENT SERVICE

- 00-E-604** MAR INCORPORATED, COSTS INCURRED UNDER MINERALS MANAGEMENT SERVICE CONTRACT NOS. 14-35-0001-30544 AND 14-35-001-96CT-30815 FOR FISCAL YEARS 1996 AND 1997 (8/4/00) **\$8,638
00-E-707 AMERICAN MANAGEMENT SYSTEMS OPERATIONS CORPORATION, COSTS INCURRED UNDER MINERALS MANAGEMENT SERVICE CONTRACT NO. 14-35-0001-30550 FOR FISCAL YEARS 1996 AND 1997 (9/29/00) **\$9,072

NATIONAL PARK SERVICE

- 00-E-606** GENERAL CONSTRUCTION SERVICES COSTS BILLED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX00094906 (8/8/00)
00-E-607 HARRISON AND PALMER, INC., COSTS BILLED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX00094906 (8/8/00) **\$52,703
00-E-706 SOUTHERN INSULATION COSTS BILLED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 FROM NOVEMBER 1, 1996 THROUGH JUNE 1, 1999 (9/29/00) **\$86,262

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

- 00-A-355** HYDABURG COOPERATIVE ASSOCIATION, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/11/00)
00-A-356 NORTHWEST INTERTRIBAL COURT SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/11/00)
00-A-384 KICKAPOO TRADITIONAL TRIBE OF TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/21/00) **\$530,247
00-A-385 SUMMIT LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/21/00)
00-A-389 PYRAMID LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/11/00)
00-A-390 MENOMINEE TRIBAL ENTERPRISES, FISCAL YEAR ENDED JUNE 30, 1998 (4/21/00)
00-A-391 COQUILLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/21/00)
00-A-436 COCOPA INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/18/00)
00-A-453 BAHWETING ANISHNABE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1999 (4/28/00)
00-A-454 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/19/00) **\$11,395
00-A-455 SEMINOLE TRIBE OF FLORIDA, FISCAL YEAR ENDED JUNE 30, 1998 (5/19/00)
00-A-456 HOPI JUNIOR/SENIOR HIGH SCHOOL, FISCAL YEAR ENDED JUNE 30, 1999 (5/19/00)
00-A-457 ELKO BAND COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/19/00)
00-A-458 SECOND MESA DAY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1999 (5/19/00)
00-A-459 ENEMY SWIM DAY SCHOOL, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (5/19/00)
00-A-460 CROW TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/7/00)
00-A-461 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (5/19/00)
00-A-462 AMERICAN INDIAN GRADUATE CENTER, INC., FISCAL YEAR ENDED JUNE 30, 1999 (5/19/00)
00-A-547 YANKTON SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/30/00)
00-A-548 YANKTON SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/30/00)
00-A-550 BIG VALLEY RANCHERIA BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/30/00)
00-A-551 BIG VALLEY RANCHERIA BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/30/00)
00-A-552 BIG VALLEY RANCHERIA BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/30/00)
00-A-554 GANADO UNIFIED SCHOOL DISTRICT NO. 20, FISCAL YEAR ENDED JUNE 30, 1998 (6/30/00)
00-A-555 SHERWOOD VALLEY BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/30/00)
00-A-556 MISSISSIPPI BAND OF CHOCTAW INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/30/00)
00-A-558 NARRAGANSETT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/30/00)
00-A-559 NARRAGANSETT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/30/00)
00-A-569 FORT BELKNAP INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/14/00)
00-A-570 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/14/00)
00-A-571 PUEBLO DE SAN FELIPE, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/14/00)
00-A-572 PUEBLO DE SAN ILDEFONSO, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/14/00)
00-A-573 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/14/00)
00-A-576 TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/14/00)
00-A-577 TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/14/00)
00-A-578 IOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/14/00)
00-A-579 QUARTZ VALLEY INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1993 (7/14/00) **\$4,579
00-A-580 QUARTZ VALLEY INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1994 (7/14/00) **\$12,672
00-A-582 TONTO-APACHE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/14/00) **\$119,278

00-A-660 CHIPPEWA CREE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/7/00)
 00-A-661 PIERRE INDIAN LEARNING CENTER, FISCAL YEAR ENDED JUNE 30, 1998 (9/7/00)
 00-A-662 AROOSTOOK BAND OF MICMACS, FISCAL YEAR ENDED DECEMBER 31, 1997 (9/7/00)
 00-A-663 NORTHWEST INDIAN COLLEGE, FISCAL YEAR ENDED JUNE 30, 1998 (9/7/00)
 00-A-664 HOPI TRIBE, FISCAL YEAR ENDED NOVEMBER 30, 1997 (9/7/00)
 00-A-665 CONFEDERATED TRIBES OF THE CHEHALIS RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1997 (9/7/00)
 00-A-666 CONFEDERATED TRIBES OF THE CHEHALIS RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1998 (9/7/00)
 00-A-669 SPIRIT LAKE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/12/00) **\$50,513
 00-A-670 CHEMEHUEVI INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (9/12/00)
 00-A-671 DALLAS INTER-TRIBAL CENTER, FISCAL YEARS ENDED JUNE 30, 1996 AND 1997 (9/12/00)
 00-A-672 FORT MCDOWELL MOHAVE-APACHE INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (9/12/00)
 00-A-673 OMAHA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (9/12/00)
 00-A-674 CONFEDERATED TRIBES OF SILETZ INDIANS OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1997 (9/12/00)
 00-A-675 SAN CARLOS APACHE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/12/00)
 00-A-693 FOREST COUNTY POTAWATOMI COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/20/00)
 00-A-697 NORTH FORK MONO RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/21/00)
 00-A-698 SAC & FOX TRIBE OF THE MISSISSIPPI IN IOWA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/21/00)
 00-A-699 AROOSTOOK BAND OF MICMACS, FISCAL YEAR ENDED DECEMBER 31, 1998 (9/21/00)

BUREAU OF LAND MANAGEMENT

00-A-370 ANACONDA-DEER LODGE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1998 (4/14/00)
 00-A-388 ROSEBUD COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1998 (4/21/00)

BUREAU OF RECLAMATION

00-A-367 TOOELE CITY CORPORATION, FISCAL YEAR ENDED JUNE 30, 1998 (4/14/00)
 00-A-369 CALIFORNIA ASSOCIATION OF RESOURCE CONSERVATION DISTRICTS & CALIFORNIA RESOURCE CONSERVATION FUND, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/14/00)
 00-A-575 BONNEVILLE COUNTY, IDAHO, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/14/00)
 00-A-692 SANTA ANA WATERSHED PROJECT AUTHORITY, FISCAL YEAR ENDED JUNE 30, 1998 (9/20/00)

FISH AND WILDLIFE SERVICE

00-A-366 SAN DIEGO ASSOCIATION OF GOVERNMENTS, FISCAL YEAR ENDED JUNE 30, 1998 (4/14/00)
 00-A-368 LEE COUNTY, FLORIDA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/14/00)
 00-A-546 PHEASANT FOREVER, INC., FISCAL YEAR ENDED JUNE 30, 1999 (6/30/00)
 00-A-549 OHIO STATE UNIVERSITY, FISCAL YEAR ENDED JUNE 30, 1999 (6/30/00)
 00-A-581 NEW MEXICO DEPARTMENT OF GAME AND FISH, FISCAL YEAR ENDED JUNE 30, 1999 (7/14/00)

GEOLOGICAL SURVEY

00-A-451 UNIVERSITY OF PUERTO RICO, FISCAL YEAR ENDED JUNE 30, 1998 (4/28/00)
 00-A-452 MISSISSIPPI, FISCAL YEAR ENDED JUNE 30, 1997 (4/28/00)
 00-A-557 NATIONAL ACADEMY OF SCIENCES, FISCAL YEAR ENDED JUNE 30, 1998 (6/30/00)
 00-A-574 UNIVERSITY OF MISSOURI SYSTEM, FISCAL YEAR ENDED JUNE 30, 1999 (7/14/00)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

00-A-487 KARIDAT, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (6/6/00)
 00-A-505 KARIDAT, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/13/00)

Federated States of Micronesia

00-A-703 COLLEGE OF MICRONESIA, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/25/00)

Guam

00-A-398 GUAM COMMUNITY COLLEGE FOUNDATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/27/00)

00-A-399 GUAM HOUSING AND URBAN RENEWAL AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/27/00)

00-A-504 GUAM HUMANITIES COUNCIL, FISCAL YEAR ENDED OCTOBER 31, 1999 (6/13/00)

00-A-545 GUAM COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/30/00)

00-A-652 SANCTUARY, INCORPORATED, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/1/00)

00-A-654 UNIVERSITY OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/1/00)

00-A-667 GUAM COMMUNITY COLLEGE FOUNDATION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/11/00)

00-A-668 GUAM MASS TRANSIT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/11/00)

Republic of Palau

00-A-393 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/24/00)

U.S. Virgin Islands

00-A-346 VIRGIN ISLANDS HOUSING AUTHORITY, FISCAL YEARS ENDED DECEMBER 31, 1994 TO 1997 (4/7/00)

00-A-347 VIRGIN ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/7/00)

00-A-611 VIRGIN ISLANDS PORT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (8/7/00)

MINERALS MANAGEMENT SERVICE

00-A-353 COLORADO, FISCAL YEAR ENDED JUNE 30, 1997 (4/11/00)

NATIONAL PARK SERVICE

00-A-354 EUNICE, LOUISIANA, FISCAL YEAR ENDED JUNE 30, 1997 (4/11/00)

00-A-386 THE ACCOKEEK FOUNDATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/21/00)

00-A-387 THE ACCOKEEK FOUNDATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/21/00)

00-A-450 PASSAIC, NEW JERSEY, FISCAL YEAR ENDED JUNE 30, 1997 (4/28/00)

OFFICE OF SURFACE MINING

00-A-449 NEW MEXICO ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT, FISCAL YEAR ENDED JUNE 30, 1997 (4/28/00)

00-A-553 NEW MEXICO ENERGY, MINERALS, AND NATURAL RESOURCES DEPARTMENT, FISCAL YEAR ENDED JUNE 30, 1998 (6/30/00)

INDIRECT COST PROPOSALS

BUREAU OF INDIAN AFFAIRS

00-P-334 WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (4/4/00) *\$7,249

00-P-335 KICKAPOO TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/4/00)

00-P-336 OTOE-MISSOURIA TRIBE OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/4/00)

00-P-337 OTOE-MISSOURIA TRIBE OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (4/4/00)

00-P-338 CONFEDERATED TRIBES OF SILETZ INDIANS OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 2000 (4/4/00)

00-P-342 NORTHWEST INTERTRIBAL COURT SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (4/5/00)

00-P-343 NORTHWEST INTERTRIBAL COURT SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (4/5/00)

00-P-344 MAKAH TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/5/00) *\$101,988

00-P-345 MAKAH TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (4/5/00) *\$79,244
00-P-348 FORT SILL APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/6/00)
00-P-349 CONFEDERATED TRIBES OF THE WARM SPRINGS RESERVATION OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1997 (4/10/00)
00-P-350 CONFEDERATED TRIBES OF THE WARM SPRINGS RESERVATION OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/10/00)
00-P-351 CONFEDERATED TRIBES OF THE WARM SPRINGS RESERVATION OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1999 (4/10/00)
00-P-358 CHICKEN RANCH RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1999 (4/11/00)
00-P-359 TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/12/00)
00-P-361 TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/12/00)
00-P-362 TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/12/00)
00-P-363 KAIBAB BAND OF PAIUTE INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (4/12/00)
00-P-364 PASCUA YAQUI TRIBE OF ARIZONA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/12/00)
00-P-365 PASCUA YAQUI TRIBE OF ARIZONA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/12/00)
00-P-374 PAIUTE INDIAN TRIBE OF UTAH, FISCAL YEAR ENDED DECEMBER 31, 1999 (4/18/00)
00-P-375 PAIUTE INDIAN TRIBE OF UTAH, FISCAL YEAR ENDED DECEMBER 31, 2000 (4/18/00)
00-P-378 NORTHWEST INDIAN FISHERIES COMMISSION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/19/00) *\$370,904
00-P-379 NORTHWEST INDIAN FISHERIES COMMISSION, FISCAL YEAR ENDED SEPTEMBER 31, 2000 (4/19/00) *\$517,230
00-P-380 PUEBLO OF JEMEZ, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/20/00)
00-P-381 SAINT REGIS MOHAWK TRIBE, FISCAL YEAR ENDED DECEMBER 31, 2000 (4/20/00)
00-P-382 BAY MILLS COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 2000 (4/20/00)
00-P-383 MICHIGAN INTER-TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (4/21/00)
00-P-392 PUEBLO OF POJOAQUE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/21/00)
00-P-395 CENTRAL COUNCIL OF THE TLINGIT-HAIDA INDIANS OF ALASKA, FISCAL YEAR ENDED DECEMBER 31, 1999 (4/25/00) *\$451,238
00-P-397 QUILEUTE TRIBAL SCHOOL, FISCAL YEAR ENDED JUNE 30, 1998 (4/26/00)
00-P-402 ASSOCIATION OF VILLAGE COUNCIL PRESIDENTS, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/1/00)
00-P-403 ASSOCIATION OF VILLAGE COUNCIL PRESIDENTS, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/1/00)
00-P-404 ASSOCIATION OF VILLAGE COUNCIL PRESIDENTS, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/1/00)
00-P-405 ASSOCIATION OF VILLAGE COUNCIL PRESIDENTS, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/1/00)
00-P-406 MOORETOWN RANCHERIA OF MAIDU INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/2/00)
00-P-407 MOORETOWN RANCHERIA OF MAIDU INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/2/00)
00-P-408 MUCKLESHOOT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/2/00)
00-P-409 HANNAHVILLE INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/2/00)
00-P-410 HANNAHVILLE INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/3/00)
00-P-411 LAC VIEUX DESERT BAND OF LAKE SUPERIOR CHIPPEWA TRIBAL GOVERNMENT, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/3/00)
00-P-414 UNITED TRIBES TECHNICAL COLLEGE, FISCAL YEAR ENDED JUNE 30 1998 (5/2/00)
00-P-415 UNITED TRIBES TECHNICAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1999 (5/3/00)
00-P-416 SAN JUAN PUEBLO TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/3/00)
00-P-417 SAC & FOX TRIBE OF THE MISSISSIPPI IN IOWA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/4/00)
00-P-418 COLUMBIA RIVER INTER-TRIBAL FISH COMMISSION, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/5/00)
00-P-419 JENA BAND OF CHOCTAW INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/5/00)
00-P-420 BISHOP PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/8/00)
00-P-421 BISHOP PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/8/00)
00-P-422 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/9/00)
00-P-424 STILLAQUAMISH TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/9/00) *\$82,311
00-P-425 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/9/00)

00-P-426 ALBUQUERQUE AREA INDIAN HEALTH BOARD, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1998 (5/5/00)
00-P-427 MUSCOGEE CREEK NATION DIVISION OF HEALTH ADMINISTRATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (5/8/00)
00-P-428 MUSCOGEE CREEK NATION DIVISION OF HEALTH ADMINISTRATION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/9/00)
00-P-430 LOWER ELWHA S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/10/00) *\$87,864
00-P-431 REDDING RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/10/00)
00-P-432 REDDING RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/10/00)
00-P-435 PENOBSCOT INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/12/00)
00-P-438 JAMESTOWN S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/15/00)
00-P-439 NEZ PERCE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/15/00) *\$446,022
00-P-440 NEZ PERCE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/15/00) *\$651,870
00-P-441 CLOVERDALE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/15/00)
00-P-442 CLOVERDALE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/15/00)
00-P-443 PUEBLO DE COCHITI, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/16/00)
00-P-445 SEMINOLE NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (5/15/00)
00-P-446 MOAPA BAND OF PAIUTES, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/17/00)
00-P-463 CHEMEHUEVI INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/19/00)
00-P-464 CHEMEHUEVI INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/19/00)
00-P-465 PONCA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/23/00)
00-P-466 SINTE GLESKA UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/12/00)
00-P-467 SOUTHERN UTE INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/12/00)
00-P-468 CHIPPEWA CREE TRIBE OF THE ROCKY BOYS RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (5/26/00) *\$526,894
00-P-469 FORT BIDWELL INDIAN COMMUNITY OF THE PAIUTE INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/26/00)
00-P-470 FORT BIDWELL INDIAN COMMUNITY OF THE PAIUTE INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/26/00)
00-P-473 THE TULALIP TRIBES OF WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/26/00)
00-P-474 THE TULALIP TRIBES OF WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/26/00)
00-P-477 SKAGIT SYSTEM COOPERATIVE, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/31/00)
00-P-478 SKAGIT SYSTEM COOPERATIVE, FISCAL YEAR ENDED DECEMBER 31, 1999 (5/31/00) *\$38,670
00-P-479 CHITIMACHA TRIBE OF LOUISIANA, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/31/00)
00-P-480 SAGINAW CHIPPEWA INDIAN TRIBE OF MICHIGAN, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/31/00)
00-P-481 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (5/31/00)
00-P-482 MOAPA BAND OF PAIUTES, FISCAL YEAR ENDED DECEMBER 31, 2000 (5/31/00)
00-P-483 SHERWOOD VALLEY RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/31/00)
00-P-484 KALISPEL TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (5/31/00)
00-P-485 IOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1998 (6/1/00)
00-P-486 LAC DU FLAMBEAU BAND OF LAKE SUPERIOR CHIPPEWA, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/1/00)
00-P-488 YUROC TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/6/00)
00-P-489 SHOSHONE-BANNOCK TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/6/00)
00-P-490 SHOSHONE-BANNOCK TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (6/6/00)
00-P-491 1854 AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/6/00)
00-P-492 PASCUA YAQUI TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/7/00) *\$1,763,505
00-P-493 CHICKASAW NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/6/00)
00-P-494 CHICKASAW NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (6/7/00)
00-P-495 LEECH LAKE BAND OF OJIBWE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (6/8/00)
00-P-496 SCOTTS VALLEY BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (6/8/00) *\$87,450
00-P-497 SCOTTS VALLEY BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/8/00)
00-P-502 GREAT LAKES INDIAN FISH & WILDLIFE COMMISSION, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/9/00)
00-P-506 COQUILLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/12/00)
00-P-507 COQUILLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1999 (6/12/00)
00-P-508 QUILEUTE TRIBAL SCHOOL, FISCAL YEAR ENDED JUNE 30, 1999 (6/12/00)
00-P-509 QUILEUTE TRIBAL SCHOOL, FISCAL YEAR ENDED JUNE 30, 2000 (6/12/00)
00-P-510 QUILEUTE TRIBAL SCHOOL, FISCAL YEAR ENDED JUNE 30, 2001 (6/12/00)

00-P-511 RAMONA BAND OF CAHUILLA MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/12/00)
00-P-512 CAHTO TRIBE OF LAYTONVILLE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/12/00)
00-P-513 KOOTENAI TRIBE OF IDAHO, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/12/00) *\$17,316
00-P-514 KOOTENAI TRIBE OF IDAHO, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (6/12/00)
00-P-515 MANZANITA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (6/12/00)
00-P-516 MANZANITA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (6/12/00)
00-P-517 NATIVE VILLAGE OF KWINHAGAK, FISCAL YEAR ENDED JUNE 30, 2000 (6/13/00)
00-P-518 THREE AFFILIATED TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/13/00)
00-P-520 SAINT STEPHENS INDIAN SCHOOL EDUCATIONAL ASSOCIATION, INC., FISCAL YEAR ENDED JUNE 30, 2000 (6/16/00)
00-P-523 AUGUSTINE BAND OF CAHUILLA MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/19/00)
00-P-525 BIG VALLEY RANCHERIA BAND OF POMO AND PIT RIVER INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (6/21/00)
00-P-527 PIT RIVER TRIBE OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/21/00)
00-P-528 CHEROKEE BOYS CLUB, INC., FISCAL YEAR ENDED JUNE 30, 1999 (6/22/00)
00-P-529 METLAKATLA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/26/00)
00-P-530 METLAKATLA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (6/26/00) *\$130,073
00-P-532 KEWEENAW BAY INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/26/00) *\$55,475
00-P-534 TE-MOAK TRIBE OF WESTERN SHOSHONE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/26/00)
00-P-536 PUEBLO OF SANTO DOMINGO, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (6/27/00)
00-P-538 FORT INDEPENDENCE INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/28/00)
00-P-539 SMITH RIVER RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1999 (6/28/00) *\$2,186
00-P-540 SMITH RIVER RANCHERIA OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 2000 (6/28/00)
00-P-541 THE SUQUAMISH TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (6/28/00)
00-P-542 THE SUQUAMISH TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1999 (6/28/00)
00-P-543 OGLALA SIOUX TRIBE PUBLIC SAFETY COMMISSION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/28/00) *\$146,631
00-P-544 OGLALA SIOUX TRIBE PUBLIC SAFETY COMMISSION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (6/28/00)
00-P-561 ROUND VALLEY INDIAN TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1999 (7/5/00) *\$5,359
00-P-563 CHIPPEWA CREE TRIBE OF THE ROCKY BOYS RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (7/7/00) *\$731,892
00-P-564 FAIRBANKS NATIVE ASSOCIATION, FISCAL YEAR ENDED JUNE 30, 2000 (7/6/00)
00-P-565 TABLE BLUFF RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1999 (7/10/00)
00-P-566 TUOLUMNE BAND OF MEWUK INDIANS OF THE TUOLUMNE RANCHERIA OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 2000 (7/10/00)
00-P-567 SAMISH INDIAN NATION, FISCAL YEAR ENDED DECEMBER 31, 2000 (7/10/00)
00-P-584 SAC & FOX TRIBE OF THE MISSISSIPPI IN IOWA, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (7/14/00)
00-P-585 SHINGLE SPRINGS BAND OF MIWOK INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000 (7/14/00)
00-P-589 ROCK POINT COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 2000 (7/21/00)
00-P-591 GRAND PORTAGE RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 2000 (7/25/00)
00-P-592 TORRES-MARTINEZ DESERT CAHUILLA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (7/25/00)
00-P-593 TORRES-MARTINEZ DESERT CAHUILLA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (7/25/00)
00-P-598 RENO-SPARKS INDIAN COLONY, FISCAL YEAR ENDED DECEMBER 31, 2000 (8/1/00)
00-P-599 SAUK-SUIATLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 2000 (8/1/00)
00-P-601 OMAHA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/2/00)
00-P-602 CITIZEN BAND OF THE POTAWATOMI, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/1/00)
00-P-603 CITIZEN BAND OF THE POTAWATOMI, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (8/2/00)
00-P-605 PUEBLO DE SAN ILDEFONSO, FISCAL YEAR ENDED DECEMBER 31, 1999 (8/2/00)
00-P-608 KALISPEL TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (8/7/00)
00-P-609 LITTLE TRAVERSE BAY BANDS OF ODAWA INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (8/7/00)
00-P-610 LAS VEGAS PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 2000 (8/7/00)
00-P-612 SENECA NATION OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (8/8/00)
00-P-613 SENECA NATION OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (8/8/00)
00-P-614 SENECA NATION OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/8/00)
00-P-615 CHOCTAW NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (8/8/00)

00-P-616 WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/8/00)
 *\$38,194
00-P-617 NATIVE VILLAGE OF BARROW, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/8/00)
00-P-618 NATIVE VILLAGE OF BARROW, FISCAL YEAR ENDED DECEMBER 31, 2000 (8/8/00)
00-P-619 SALT RIVER PIMA-MARICOPA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 2000
 (8/8/00)
00-P-623 NEZ PERCE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (8/10/00)
00-P-626 KIALEGEE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (8/11/00)
00-P-628 BLACKFEET NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (8/15/00)
00-P-631 BIG SANDY RANCHERIA OF THE MONO INDIANS OF CALIFORNIA, FISCAL YEAR ENDED
 DECEMBER 31, 2000 (8/15/00)
00-P-632 CEDARVILLE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/15/00)
00-P-634 CONFEDERATED TRIBES OF THE GRAND RONDE COMMUNITY OF OREGON, FISCAL YEAR ENDED
 DECEMBER 31, 2000 (8/25/00)
00-P-635 CONFEDERATED TRIBES OF COOS, LOWER UMPQUA, AND SUISLAW INDIANS, FISCAL YEAR
 ENDED DECEMBER 31, 2000 (8/25/00)
00-P-636 NISQUALLY INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/25/00) *\$89,137
00-P-637 RINCON BAND OF LUISENO MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000 (8/23/00)
00-P-639 NORTHERN CHEYENNE TRIBE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/24/00)
00-P-640 NORTHERN CHEYENNE TRIBE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/24/00) *\$23,965
00-P-642 MENOMINEE INDIAN TRIBE OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (8/24/00)
00-P-643 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (8/24/00)
00-P-644 BOIS FORTE BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (8/28/00)
00-P-645 MINNESOTA CHIPPEWA TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (8/28/00)
00-P-648 FORT MCDOWELL MOHAVE-APACHE INDIAN COMMUNITY, FISCAL YEAR ENDED
 SEPTEMBER 30, 1997 (8/30/00) *\$36,231
00-P-649 KLAMATH TRIBAL HEALTH AND FAMILY SERVICES, FISCAL YEAR ENDED DECEMBER 31, 2000
 (8/31/00)
00-P-650 KLAMATH TRIBAL HEALTH AND FAMILY SERVICES, FISCAL YEAR ENDED DECEMBER 31, 1999
 (8/31/00)
00-P-651 LOWER ELWHA KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (8/31/00)
00-P-653 YAKUTAT TLINGIT TRIBE, FISCAL YEAR ENDED DECEMBER 31, 2000 (8/31/00) *\$20,250
00-P-655 PUEBLO SANTA ANA, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (9/1/00)
00-P-656 PUEBLO SANTA ANA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/1/00)
00-P-657 ALAMO NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1999 (9/1/00)
00-P-658 ALAMO NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 2000 (9/1/00)
00-P-676 CONFEDERATED TRIBES OF THE CHEHALIS RESERVATION, FISCAL YEAR ENDED DECEMBER 31,
 1999 (9/12/00) *\$11,357
00-P-677 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1999 (9/12/00) *\$109,450
00-P-678 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 2000 (9/12/00) *\$33,648
00-P-679 POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1997 (9/12/00)
00-P-680 DRY CREEK RANCHERIA OF POMO INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31,
 2000 (9/13/00)
00-P-681 SKOKOMISH INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (9/13/00)
00-P-682 CONFEDERATED TRIBES OF THE COLVILLE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30,
 1998 (9/13/00)
00-P-683 CONFEDERATED TRIBES OF THE COLVILLE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30,
 1999 (9/13/00)
00-P-684 CONFEDERATED TRIBES OF THE COLVILLE RESERVATION, FISCAL YEAR ENDED DECEMBER 31,
 2000 (9/13/00)
00-P-685 SAGINAW CHIPPEWA INDIAN TRIBE OF MICHIGAN, FISCAL YEAR ENDED SEPTEMBER 30, 2000
 (9/13/00)
00-P-686 KAIBAB BAND OF PAIUTE INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000 (9/14/00)
00-P-689 SAULT STE. MARIE TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999
 (9/19/00)
00-P-690 SAULT STE. MARIE TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED DECEMBER 31, 2000
 (9/19/00)
00-P-691 ENTERPRISE RANCHERIA OF MAIDU INDIANS OF CALIFORNIA, FISCAL YEAR ENDED
 DECEMBER 31, 2000 (9/19/00)
00-P-694 SHOSHONE-PAIUTE TRIBES OF THE DUCK VALLEY INDIAN RESERVATION, FISCAL YEAR ENDED
 SEPTEMBER 30, 2000 (9/20/00)

- 00-P-695** FOREST COUNTY POTAWATOMI COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 2000 (9/20/00)
- 00-P-700** SHERWOOD VALLEY BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (9/21/00)
*\$50,778
- 00-P-701** SHERWOOD VALLEY BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1999 (9/21/00)
*\$74,226

FISH AND WILDLIFE SERVICE

- 00-P-340** SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (4/5/00)
- 00-P-341** COLORADO DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (4/5/00)
- 00-P-352** MISSOURI DEPARTMENT OF CONSERVATION, FISCAL YEAR ENDED JUNE 30, 2001 (4/11/00)
- 00-P-371** OKLAHOMA DEPARTMENT OF WILDLIFE CONSERVATION, FISCAL YEAR ENDED JUNE 30, 2001 (4/18/00)
- 00-P-373** FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION, DEPARTMENT OF ENVIRONMENT PROTECTION, FISCAL YEAR ENDED JUNE 30, 2000 (4/18/00)
- 00-P-394** MASSACHUSETTS DIVISION OF ENVIRONMENTAL LAW ENFORCEMENT, FISCAL YEAR ENDED JUNE 30, 2001 (4/24/00)
- 00-P-412** NEW MEXICO DEPARTMENT OF GAME AND FISH, FISCAL YEAR ENDED JUNE 30, 2001 (5/3/00)
- 00-P-413** PENNSYLVANIA GAME COMMISSION, FISCAL YEAR ENDED JUNE 30, 2000 (5/3/00)
- 00-P-444** NORTH CAROLINA WILDLIFE RESOURCES COMMISSION, FISCAL YEAR ENDED JUNE 30, 2000 (5/16/00)
- 00-P-475** MARYLAND DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (5/30/00)
- 00-P-590** WEST VIRGINIA DIVISION OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (7/24/00)
- 00-P-659** ARKANSAS GAME & FISH COMMISSION, FISCAL YEAR ENDED JUNE 30, 2001 (9/1/00)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

- 00-P-596** COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (7/17/00)
- 00-P-624** PUBLIC SCHOOL SYSTEM, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 2001 (8/11/00)

Guam

- 00-P-503** GOVERNMENT OF GUAM, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 2001 (6/12/00)

U.S. Virgin Islands

- 00-P-357** ISLAND RESOURCES FOUNDATION, FISCAL YEAR ENDED JUNE 30, 2001 (4/11/00)

MULTI-OFFICE

- 00-P-339** IDAHO DEPARTMENT OF WATER RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (4/4/00)
- 00-P-400** OREGON DEPARTMENT OF GEOLOGY AND MINERAL INDUSTRIES, FISCAL YEAR ENDED JUNE 30, 2001 (4/26/00)
- 00-P-401** UTAH DEPARTMENT OF NATURAL RESOURCES, DIVISION OF OIL, GAS AND MINING, FISCAL YEAR ENDED JUNE 30, 2001 (4/27/00)
- 00-P-471** CALIFORNIA DEPARTMENT OF PARKS AND RECREATION, FISCAL YEAR ENDED JUNE 30, 1999 (5/26/00)
- 00-P-472** CALIFORNIA DEPARTMENT OF PARKS AND RECREATION, FISCAL YEAR ENDED JUNE 30, 2000 (5/26/00)
- 00-P-498** UTAH DEPARTMENT OF NATURAL RESOURCES, GEOLOGICAL SURVEY, FISCAL YEAR ENDED JUNE 30, 2001 (6/8/00)
- 00-P-521** MONTANA DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION, FISCAL YEAR ENDED JUNE 30, 2001 (6/19/00)

00-P-522 ARIZONA DEPARTMENT OF GAME AND FISH, FISCAL YEAR ENDED JUNE 30, 2001 (6/19/00) *\$3,012
00-P-524 WASHINGTON DEPARTMENT OF ECOLOGY, FISCAL YEAR ENDED JUNE 30, 2001 (6/19/00)
00-P-526 IDAHO STATE PARKS AND RECREATION, FISCAL YEAR ENDED JUNE 30, 2001 (6/21/00)
00-P-531 HAWAII DEPARTMENT OF LAND AND NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (6/26/00)
00-P-535 NEVADA STATE DIVISION OF ENVIRONMENTAL PROTECTION, FISCAL YEAR ENDED JUNE 30, 2001 (6/26/00)
00-P-594 OREGON STATE DEPARTMENT OF FISH AND WILDLIFE, FISCAL YEAR ENDED JUNE 30, 2001 (7/25/00)
00-P-600 UTAH DEPARTMENT OF NATURAL RESOURCES, DIVISION OF WILDLIFE RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (8/1/00)
00-P-627 ALASKA DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JUNE 30, 2001 (8/14/00)
00-P-630 IDAHO DEPARTMENT OF FISH AND GAME, FISCAL YEAR ENDED JUNE 30, 2001 (8/15/00)
00-P-638 MONTANA HISTORICAL SOCIETY, FISCAL YEAR ENDED JUNE 30, 2001 (8/24/00)
00-P-646 ALASKA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (8/28/00)
00-P-687 SONORAN INSTITUTE, FISCAL YEAR ENDED JUNE 30, 2001 (9/14/00)
00-P-705 WASHINGTON DEPARTMENT OF FISH AND WILDLIFE, FISCAL YEAR ENDED JUNE 30, 2001 (9/28/00)

NATIONAL PARK SERVICE

00-P-360 SOUTH CAROLINA DEPARTMENT OF ARCHIVES AND HISTORY, FISCAL YEAR ENDED JUNE 30, 2001 (4/12/00)
00-P-372 IOWA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 2001 (4/18/00)
00-P-562 VIRGINIA DEPARTMENT OF HISTORIC RESOURCES, FISCAL YEAR ENDED JUNE 30, 2000 (7/4/00)
00-P-568 MONTANA DEPARTMENT OF FISH, WILDLIFE AND PARKS, FISCAL YEAR ENDED JUNE 30, 2001 (7/11/00)
00-P-595 CONNECTICUT HISTORICAL COMMISSION, FISCAL YEAR ENDED JUNE 30, 2001 (7/27/00)

OFFICE OF SURFACE MINING

00-P-633 WEST VIRGINIA DIVISION OF ENVIRONMENTAL PROTECTION, FISCAL YEAR ENDED JUNE 30, 2001 (8/14/00)

APPENDIX 3

MONETARY IMPACT OF AUDIT ACTIVITIES FROM APRIL 1, 2000 THROUGH SEPTEMBER 30, 2000

ACTIVITY*	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE **	REVENUES***	TOTAL
<i>Bureau of Indian Affairs</i>	\$728,684	\$6,788,607	0	\$7,517,291
<i>Bureau of Reclamation</i>	0	982,917	0	982,917
<i>Fish and Wildlife Service</i>	0	402,479	0	402,479
<i>Insular Areas: ****</i>				
- <i>Guam</i>	0	0	\$4,350	4,350
- <i>Republic of Palau</i>	0	6,292,950	0	6,292,950
- <i>U.S. Virgin Islands</i>	1,514,867	17,005,605	0	18,520,472
<i>Multi-Office</i>	0	3,012	0	3,012
<i>National Park Service</i>	138,965	80,514	0	219,479
TOTAL	\$2,382,516	\$31,556,084	\$4,350	\$33,942,950

* 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, 2000

No. 00-I-537 - "Management and Oversight of Selected Construction Contracts, Republic of Palau," dated July 2000. Of the \$6,292,950 reported as monetary impact, \$1,492,831 represents insular area funds and \$4,800,119 represents Federal funds.

APPENDIX 5
Table I

**INSPECTOR GENERAL REPORTS
WITH QUESTIONED COSTS**

	No. of Reports*	Questioned Costs	Unsupported Costs**
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	74	\$183,543,782	\$5,225,527
<i>B. Which were issued during the reporting period</i>	<u>11</u>	<u>2,382,516</u>	<u>3,757</u>
<i>Total (A+B)</i>	<u>85</u>	<u>\$185,926,298</u>	<u>\$5,229,284</u>
<i>C. For which a management decision was made during the reporting period</i>	16	\$5,222,165	\$1,797,599
<i>(i) dollar value of disallowed costs</i>	13	\$1,907,790	0
<i>(ii) dollar value of costs allowed</i>	6	\$3,314,375	\$1,797,599
<i>D. For which no management decision had been made by the end of the reporting period</i>	69	\$180,704,133	\$3,431,685
<i>E. For which no management decision was made within 6 months of issuance</i>	55	\$171,271,796	\$3,431,685

*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 REPORTS WITH RECOMMENDATIONS THAT
FUNDS BE PUT TO BETTER USE**

	No. of Reports*	Dollar Value**
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	31	\$300,574,054
<i>B. Which were issued during the reporting period</i>	<u>38</u>	<u>31,556,084</u> ***
<i>Total (A+B)</i>	<u>69</u>	<u>\$332,130,138</u>
<i>C. For which a management decision was made during the reporting period</i>	37	\$9,305,721**
<i>(i) dollar value of recommendations that were agreed to by management</i>	37	\$7,616,398 **
<i>(ii) dollar value of recommendations that were not agreed to by management</i>	2	\$1,689,323
<i>D. For which no management decision had been made by the end of the reporting period</i>	32	\$322,824,417
<i>E. For which no management decision was made within 6 months of issuance</i>	30	\$300,349,254

* Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and the disagreed categories.

** Amounts include preaward audits.

*** Amounts include indirect cost proposals negotiated.

APPENDIX 5**Table III****INSPECTOR GENERAL REPORTS WITH LOST OR
POTENTIAL ADDITIONAL REVENUES**

	No. of Reports	Dollar Value
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	13	\$70,649,262
<i>B. Which were issued during the reporting period</i>	<u>1</u>	<u>\$4,350</u>
<i>Total (A+B)</i>	<u>14</u>	<u>\$70,653,612</u>
<i>C. For which a management decision was made during the reporting period</i>	1	\$4,350
<i>(i) dollar value of recommendations that were agreed to by management</i>	1	\$4,350
<i>(ii) dollar value of recommendations that were not agreed to by management</i>	0	0
<i>D. For which no management decision had been made by the end of the reporting period</i>	13	\$70,649,262
<i>E. For which no management decision was made within 6 months of issuance</i>	13	\$70,649,262

APPENDIX 6

SUMMARY OF REPORTS OVER 6 MONTHS OLD PENDING MANAGEMENT DECISIONS

This listing includes internal, contract (except preawards), grant, and single audit reports that were over 6 months old on September 30, 2000 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 report.

INTERNAL AUDITS

BUREAU OF INDIAN AFFAIRS

99-I-937 AUDITORS REPORT ON BUREAU OF INDIAN AFFAIRS CONSOLIDATED COMPARATIVE FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (9/24/99) 20 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 GRANT ADMINISTRATION, DEPARTMENT OF EDUCATION, AMERICAN SAMOA GOVERNMENT (9/30/93) 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 \$17,044 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 GUAM GOVERNMENTWIDE TRAVEL PRACTICES (11/26/93) 14 RECOMMENDATIONS AND \$1,689,650 UNRESOLVED

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

97-I-1051 FOLLOWUP OF RECOMMENDATIONS CONCERNING PERSONNEL AND PAYROLL PRACTICES, LEGISLATIVE BRANCH, GOVERNMENT OF GUAM (7/31/97) 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 \$741,687 UNRESOLVED
- 98-I-264** LEGISLATURE CAPITAL IMPROVEMENT FUND, GUAM LEGISLATURE, GOVERNMENT OF GUAM
(2/20/98) 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
- 99-I-455** EXTENDED DAY PROGRAM, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (5/11/99)
8 RECOMMENDATIONS AND \$2,661,634 UNRESOLVED

Republic of the Marshall Islands

- 94-I-21** CAPITOL RELOCATION PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (10/18/93)
2 RECOMMENDATIONS UNRESOLVED
- 99-I-952** MARSHALL ISLANDS DEVELOPMENT BANK, REPUBLIC OF THE MARSHALL ISLANDS (9/30/99)
4 RECOMMENDATIONS AND \$382,888 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 (12/31/92) 10 RECOMMENDATIONS UNRESOLVED
- 93-I-572** SUPPLY AND EQUIPMENT MANAGEMENT, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE
VIRGIN ISLANDS (2/19/93) 9 RECOMMENDATIONS AND \$310,000 UNRESOLVED
- 93-I-670** PERSONNEL, PROPERTY MANAGEMENT, AND PROCUREMENT PRACTICES, BUREAU OF
CORRECTIONS, GOVERNMENT OF THE VIRGIN ISLANDS (3/11/93) 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 (5/31/96) 2 RECOMMENDATIONS UNRESOLVED
- 97-I-40** DIVISION OF AGRICULTURE, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE,
GOVERNMENT OF THE VIRGIN ISLANDS (10/21/96) 8 RECOMMENDATIONS AND \$90,000
UNRESOLVED
- 97-E-189** SUBGRANT ADMINISTRATION FOR DISASTER ASSISTANCE FUNDS, OFFICE OF MANAGEMENT AND
BUDGET, GOVERNMENT OF THE VIRGIN ISLANDS (11/26/96) 2 RECOMMENDATIONS UNRESOLVED
- 97-E-239** PROCUREMENT PRACTICES FOR HURRICANE-RELATED DEBRIS REMOVAL, DEPARTMENT OF
PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (12/17/96) 1 RECOMMENDATION
UNRESOLVED
- 97-I-243** WORKMEN'S COMPENSATION PROGRAM, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/96)
15 RECOMMENDATIONS AND \$2,530,000 UNRESOLVED
- 97-E-279** ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, VIRGIN ISLANDS WATER AND
POWER AUTHORITY (1/7/97) 3 RECOMMENDATIONS UNRESOLVED
- 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 \$21,700 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 (2/20/98)
5 RECOMMENDATIONS AND \$897,212 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 (5/29/98) 6 RECOMMENDATIONS UNRESOLVED
- 98-I-670** INTERFUND LOANS AND FEDERAL GRANT BALANCES, GOVERNMENT OF THE VIRGIN ISLANDS (9/9/98) 14 RECOMMENDATIONS AND \$158,100,000 UNRESOLVED
- 99-I-365** FOLLOWUP OF RECOMMENDATIONS RELATING TO PERSONNEL MANAGEMENT PRACTICES, DIVISION OF PERSONNEL, GOVERNMENT OF THE VIRGIN ISLANDS (3/26/99) 3 RECOMMENDATIONS AND \$24,300,000 UNRESOLVED
- 99-I-701** FEDERAL TRANSIT ADMINISTRATION GRANTS, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (8/2/99) 6 RECOMMENDATIONS AND \$119,758 UNRESOLVED

NATIONAL PARK SERVICE

- 98-I-344** FOLLOWUP OF MAINTENANCE ACTIVITIES, NATIONAL PARK SERVICE (3/27/98) 2 RECOMMENDATIONS UNRESOLVED
- 99-I-518** LAND ACQUISITION ACTIVITIES, NATIONAL PARK SERVICE (5/28/99) 3 RECOMMENDATIONS AND \$3,188,000 UNRESOLVED

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

- 99-I-372** FINANCIAL STATEMENTS FOR FISCAL YEAR 1997 FOR THE OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS TRIBAL AND OTHER SPECIAL TRUST FUNDS AND INDIVIDUAL INDIAN MONIES TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (3/26/99) 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) \$247,414 UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution of the costs.*)
- 98-E-709** BOMAR, INC., REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED UNDER BUREAU OF INDIAN AFFAIRS CONTRACT NO. 145CBH002116 (9/30/98) \$2,169,615 UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution of the costs.*)

INSULAR AREAS

Republic of the Marshall Islands

- 95-E-951** GRANT AND TRUST FUNDS PROVIDED FOR THE RONGELAP RESETTLEMENT PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (5/22/95) \$215,960 UNRESOLVED

FISH AND WILDLIFE SERVICE

- 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) \$1,743,935 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
- 99-E-394** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO ARKANSAS FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (3/29/99) 14 RECOMMENDATIONS AND \$881,800 UNRESOLVED

- 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) 10 RECOMMENDATIONS UNRESOLVED
- 99-E-728** U.S. FISH AND WILDLIFE SERVICE GRANTS TO PUERTO RICO DEPARTMENT OF NATURAL RESOURCES FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (8/4/99) 7 RECOMMENDATIONS UNRESOLVED
- 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) 10 RECOMMENDATIONS UNRESOLVED
- 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 (9/22/99) 9 RECOMMENDATIONS AND \$308,548 UNRESOLVED

GEOLOGICAL SURVEY

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

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

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

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 recommendations pertain to National Park Service.*)
- 97-A-1180** WISCONSIN, FISCAL YEAR ENDED JUNE 30, 1995 (9/5/97) 3 RECOMMENDATIONS AND \$26,410 UNRESOLVED (*Unresolved recommendations pertain to National Park Service.*)
- 97-A-1241** SOUTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1996 (9/17/97) 2 RECOMMENDATIONS UNRESOLVED (*Unresolved recommendations pertain to National Park Service.*)
- 98-A-148** NORTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1996 (12/2/97) 1 RECOMMENDATION UNRESOLVED
- 98-A-149** ARIZONA, FISCAL YEAR ENDED JUNE 30, 1996 (12/2/97) 1 RECOMMENDATION UNRESOLVED (*Unresolved recommendation pertains to National Park Service.*)

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** MARIANAIISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1986 (5/7/91) 1 RECOMMENDATION AND \$1,537,321 UNRESOLVED
- 91-A-823** MARIANAIISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1987 (5/10/91) 1 RECOMMENDATION AND \$455,857 UNRESOLVED
- 91-A-824** MARIANAIISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (5/10/91) 1 RECOMMENDATION AND \$196,593 UNRESOLVED
- 92-A-1179** MARIANAIISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (8/13/92) 1 RECOMMENDATION AND \$168,711 UNRESOLVED
- 93-A-110** MARIANAIISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (10/26/92) 1 RECOMMENDATION AND \$124,450 UNRESOLVED
- 93-A-225** MARIANAIISLANDS 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-1083 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/3/94)
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
- 99-A-355 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS PUBLIC SCHOOL SYSTEM, FISCAL YEAR
ENDED SEPTEMBER 30, 1995 (3/12/99) 18 RECOMMENDATIONS UNRESOLVED
- 99-A-396 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30,
1997 (3/29/99) 47 RECOMMENDATIONS AND \$596,151 UNRESOLVED

Federated States of Micronesia

- 96-A-482 FEDERATED STATES OF MICRONESIA 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 (3/31/98) 23 RECOMMENDATIONS AND \$109,560 UNRESOLVED
- 99-A-189 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED
SEPTEMBER 30, 1997 (1/12/99) 16 RECOMMENDATIONS UNRESOLVED

Chuuk

- 91-A-505 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (2/20/91)
1 RECOMMENDATION AND \$665,817 UNRESOLVED
- 92-A-519 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (2/25/92)
1 RECOMMENDATION AND \$1,940,938 UNRESOLVED
- 94-A-374 STATE OF CHUUK, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30,
1992 (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 (2/4/91)
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) 21 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

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 \$517,693 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 (11/19/97) 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
- 99-A-333** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/1/99)
13 RECOMMENDATIONS AND \$2,310 UNRESOLVED
- 99-A-960** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (9/30/99)
5 RECOMMENDATIONS 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

- 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

APPENDIX 7

SUMMARY OF INTERNAL REPORTS OVER 6 MONTHS OLD PENDING CORRECTIVE ACTION

This is a listing of internal 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 reports 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** INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS (3/29/96) 12 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) 5 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) 4 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 (1/23/95) 2 RECOMMENDATIONS
- 95-I-747** RIGHT-OF-WAY GRANTS, BUREAU OF LAND MANAGEMENT (3/31/95) 6 RECOMMENDATIONS
- 96-I-1265** OCCUPANCY TRESPASS RESOLUTION, BUREAU OF LAND MANAGEMENT (9/30/96) 1 RECOMMENDATION
- 97-I-1104** MANAGEMENT OF HERD LEVELS, WILD HORSE AND BURRO PROGRAM, BUREAU OF LAND MANAGEMENT (8/12/97) 1 RECOMMENDATION
- 98-I-419** THE ADOPT-A-HORSE PROGRAM, BUREAU OF LAND MANAGEMENT (4/30/98) 3 RECOMMENDATIONS
- 99-I-395** ADMINISTRATION OF REVENUES DUE FROM HELIUM PRODUCED ON FEDERAL LEASES, BUREAU OF LAND MANAGEMENT (3/31/99) 3 RECOMMENDATIONS
- 99-I-677** RANGELANDS IMPROVEMENT PROGRAM, BUREAU OF LAND MANAGEMENT (7/28/99) 1 RECOMMENDATION
- 99-I-808** CULTURAL RESOURCE MANAGEMENT, BUREAU OF LAND MANAGEMENT (9/3/99) 4 RECOMMENDATIONS
- 99-I-917** SPECIAL DRUG REDUCTION FUNDS, BUREAU OF LAND MANAGEMENT (9/30/99) 4 RECOMMENDATIONS

BUREAU OF RECLAMATION

- 92-I-1128** REPAYMENT OF MUNICIPAL AND INDUSTRIAL WATER SUPPLY INVESTMENT COSTS (8/13/92)
2 RECOMMENDATIONS
- 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-1376** FOLLOWUP OF RECOVERY OF OPERATION AND MAINTENANCE PROGRAM EXPENSES (9/29/95)
1 RECOMMENDATION
- 98-I-383** CENTRAL VALLEY PROJECT RESTORATION FUND, BUREAU OF RECLAMATION (3/31/98)
2 RECOMMENDATIONS
- 99-I-133** IDENTIFICATION OF UNNEEDED ACQUIRED LANDS, BUREAU OF RECLAMATION (12/21/98)
2 RECOMMENDATIONS
- 99-I-588** LOWER BRULE SIOUX RURAL WATER SYSTEM, MNI WICONI RURAL WATER SUPPLY PROJECT,
BUREAU OF RECLAMATION (6/24/99) 1 RECOMMENDATIONS
- 99-I-627** OGLALA SIOUX RURAL WATER SUPPLY SYSTEM, MNI WICONI RURAL WATER SUPPLY PROJECT,
BUREAU OF RECLAMATION (6/29/99) 4 RECOMMENDATIONS

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 (8/29/97) 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)
2 RECOMMENDATIONS
- 99-I-162** LAND ACQUISITION ACTIVITIES, U.S. FISH AND WILDLIFE SERVICE (12/29/98)
3 RECOMMENDATIONS

GEOLOGICAL SURVEY

- 97-I-927** U.S. GEOLOGICAL SURVEY FINANCIAL STATEMENTS FOR FISCAL YEAR 1996 (6/12/97)
1 RECOMMENDATION
- 99-I-381** ADDITIONAL CONTROLS NEEDED OVER THE DATA PROCESSING ENVIRONMENT AT THE U.S.
GEOLOGICAL SURVEY RESTON ENTERPRISE DATA SERVICES CENTER (3/25/99)
2 RECOMMENDATIONS
- 99-I-404** U.S. GEOLOGICAL SURVEY FINANCIAL STATEMENTS FOR FISCAL YEARS 1997 AND 1998 (3/31/99)
1 RECOMMENDATION

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 (11/14/94) 5 RECOMMENDATIONS
- 99-I-356** DISCRETIONARY AND REPROGRAMMED FUNDS, OFFICE OF THE GOVERNOR, COMMONWEALTH OF
THE NORTHERN MARIANA ISLANDS (3/26/99) 2 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
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
99-I-400 ACQUISITION AND CONTROL OF COMPUTERS, BUREAU OF INTERNAL REVENUE, GOVERNMENT OF THE VIRGIN ISLANDS (3/31/99) 6 RECOMMENDATIONS
99-I-956 SELECTED FEDERAL GRANT PROGRAMS, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (9/30/99) 1 RECOMMENDATION
99-I-957 MEDICAID PROGRAM GRANTS, DEPARTMENT OF HEALTH, GOVERNMENT OF THE VIRGIN ISLANDS (9/30/99) 7 RECOMMENDATIONS

MINERALS MANAGEMENT SERVICE

- 97-I-1042** ROYALTY MANAGEMENT PROGRAM S AUTOMATED INFORMATION SYSTEMS, MINERALS MANAGEMENT SERVICE (7/31/97) 1 RECOMMENDATION
98-I-484 MINERALS MANAGEMENT SERVICE S WORK REGARDING UNDERPRICING OF CALIFORNIA CRUDE OIL (6/10/98) 1 RECOMMENDATION
99-I-387 OPPORTUNITY TO INCREASE OFFSHORE OIL AND GAS RENTAL REVENUES, MINERALS MANAGEMENT SERVICE (3/31/99) 1 RECOMMENDATION
99-I-628 IMPLEMENTATION OF RECOMMENDATIONS FOR IMPROVING GENERAL CONTROLS OVER THE AUTOMATED INFORMATION SYSTEM, ROYALTY MANAGEMENT PROGRAM, MINERALS MANAGEMENT SERVICE (7/9/99) 1 RECOMMENDATION
00-I-243 CRIMINAL REFERRAL PROCESS, OFFSHORE CIVIL/CRIMINAL PENALTIES PROGRAM, MINERALS MANAGEMENT SERVICE (2/29/00) 3 RECOMMENDATIONS

MULTI-OFFICE

- 96-I-1255** SELECTED ACTIVITIES OF THE ROYALTY MANAGEMENT SYSTEM, MINERALS MANAGEMENT SERVICE (9/30/96) 2 RECOMMENDATIONS
96-I-1267 INSPECTION AND ENFORCEMENT PROGRAM AND SELECTED RELATED ACTIVITIES, BUREAU OF LAND MANAGEMENT (9/30/96) 4 RECOMMENDATIONS

- 97-I-908** AUTOMATED LAW ENFORCEMENT SYSTEM, NATIONAL PARK SERVICE (6/23/97)
1 RECOMMENDATION
- 99-I-782** PROCESSING NOTIFICATIONS FOR THE STRIPPER OIL WELL PROPERTY ROYALTY RATE
REDUCTION PROGRAM, MINERALS MANAGEMENT SERVICE (8/31/99) 1 RECOMMENDATION

NATIONAL PARK SERVICE

- 98-I-406** FOLLOWUP OF RECOMMENDATIONS CONCERNING UTILITY RATES IMPOSED BY THE NATIONAL
PARK SERVICE (4/15/98) 5 RECOMMENDATIONS
- 99-I-626** CONCESSION CONTRACTING PROCEDURES, NATIONAL PARK SERVICE (6/30/99)
1 RECOMMENDATION
- 99-I-916** AUDITORS REPORT ON NATIONAL PARK SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS
1997 AND 1998 (9/17/99) 3 RECOMMENDATIONS

OFFICE OF THE SECRETARY

- 98-I-623** FOLLOWUP OF MAINFRAME COMPUTER POLICIES AND PROCEDURES, ADMINISTRATIVE SERVICE
CENTER, BUREAU OF RECLAMATION (8/20/98) 5 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

- 97-I-1303** FEE COMPLIANCE PROGRAM, OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT
(9/30/97) 1 RECOMMENDATION

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

- 97-I-196** STATEMENT OF ASSETS AND TRUST FUND BALANCES ON SEPTEMBER 30, 1995, OF THE TRUST
FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (12/13/96)
16 RECOMMENDATIONS
- 97-I-1167** JUDGMENT FUNDS AWARDED TO THE TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS (9/22/97)
1 RECOMMENDATION
- 97-I-1168** JUDGMENT FUNDS AWARDED TO THE NAVAJO NATION (9/22/97) 1 RECOMMENDATION
- 97-I-1169** 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

APPENDIX 8

STATUTORY AND ADMINISTRATIVE RESPONSIBILITIES

The Inspector General Act of 1978 (Public Law 95-452) 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. 97-451	Federal Oil and Gas Royalty Management Act of 1982
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. 104-316	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
P.L. 104-156	Single Audit Act of 1996

Administrative Responsibilities

Office of Management and Budget circulars and bulletins:

A-50	"Audit Followup"
A-87	"Cost Principles for State, Local, and Indian Tribal Governments"
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>Page</u>
<u>Inspector General Act, as amended</u>		
Section 4(a)(2)	Review of Legislation and Regulations	N/A*
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	3-15
Section 5(a)(2)	Recommendations for Corrective Action with Respect to Significant Problems, Abuses, and Deficiencies	3-15
Section 5(a)(3)	Significant Recommendations from Agency's Previous Reports on which Corrective Action has not been Completed	40-43
Section 5(a)(4)	Matters Referred to Prosecutive Authorities	ii
Section 5(a)(5)	Summary of Instances where Information was Refused	N/A*
Section 5(a)(6)	List of Audit Reports Issued during the Reporting Period	17-22
Section 5(a)(7)	Summary of Significant Reports	3-15
Section 5(a)(8)	Statistical Table - Questioned Costs	29
Section 5(a)(9)	Statistical Table - Recommendations that Funds be put to Better Use	32
Section 5(a)(10)	Summary of Audit Reports Issued before the Commencement of the Reporting Period for which no Management Decision has been made	34-37
Section 5(a)(11)	Significant Revised Management Decisions made during the Reporting Period	N/A*
Section 5(a)(12)	Significant 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: Nothing to report this period.



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