

# Office of Inspector General

U.S. Department of the Interior

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## **SEMIANNUAL REPORT**



**October 2001**



**Strength, Unity, Freedom**



**U.S. Department of the Interior  
Office of Inspector General  
1849 C Street, N.W.  
Washington, D.C. 20240**

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## *Message from the Inspector General*

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I am pleased to present the accomplishments and results achieved by the Office of Inspector General (OIG) during the period of April 1, 2001 - September 30, 2001. This period includes activities focused specifically on Department of the Interior (DOI) programs and operations, as well as activities that extend beyond DOI - specifically, domestic security. The tragic events of September 11, 2001, and the ensuing war on terrorism forever altered America's sense of security and highlighted the importance of our security-related responsibilities.

The Department of the Interior was not immune to the effects of the terrorist attacks. Within minutes of the attacks, the Office of Inspector General coordinated with DOI Senior Staff for continuity of operations, while every OIG investigative field office coordinated with area Federal Bureau of Investigations (FBI) offices to offer and provide investigative assistance. Soon after the attack, our agents were at the scene of ground zero assisting the New York Fire and Police Departments. Nearly one-third of the Office of Investigations' investigative staff was dedicated to anti-terrorist task forces throughout the country performing various law enforcement functions.

Despite its current focus on terrorism, the Administration has firmly emphasized major management reforms in Government organizations, increased accountability in the Government's financial and management operations, and results from program activities. The OIG continues to play a significant role in promoting integrity and accountability in the Department's programs and operations. Our accomplishments and activities over the last six months reflect our focus on addressing the most serious management and program challenges facing the Department.

Following the mission objectives identified in our Strategic Plan, our audit and investigative work over the last six months involved several crosscutting issues and management challenges for the Department. Results include findings and recommendations related to:

- ◆ Weaknesses in the Department's non-national security information technology (IT) systems;
- ◆ Continued internal control and management weaknesses identified in financial statement audits;
- ◆ Potential liabilities for sealing oil and gas wells on Indian Trust land;

- ◆ Continued underpayment of royalties to the Federal Government;
- ◆ Lack of security and oversight for protecting the integrity of Indian Trust Fund records;
- ◆ Intensified OIG efforts to identify, prevent, and resolve instances of Government credit card abuses; and
- ◆ Historic debarment of a grant recipient for misuse of Federal funds.

I am also proud to highlight the recognition of two OIG Special Agents. The President's Council on Integrity and Efficiency (PCIE) recently recognized these agents for their exemplary efforts exhibited during the investigation of widespread oil and gas royalty fraud. I am pleased to have such outstanding staff working aggressively to further the mission of the OIG and the Department.

The OIG continues its efforts for enhancing communication and coordination with the Department and the Bureaus and facilitating more collaborative resolutions to problems. We appreciate the continued support given to us by the Secretary, the Congress, and the Office of Management and Budget for our work. We hope to continue building a stronger foundation to address and solve difficult internal control, management and program weaknesses within the Department.

Earl E. Devaney  
Inspector General

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**Audit Activities and Impacts**

Reports Issued .....	24
- Internal Audits .....	21
- Contract and Grant Audits .....	3
Single Audits Processed.....	161
Indirect Cost Proposals Negotiated .....	168
Total Monetary Impact.....	\$109.7
<i>(Dollar Amounts in Millions)</i>	
- Questioned Costs .....	\$5.7
- Recommendations that Funds be Put to Better Use .....	\$102.3
- Lost or Potential Additional Revenues.....	\$1.7
Internal Audit Recommendations Made .....	122
Internal Audit Recommendations Resolved .....	104

**Investigative Activities**

Cases Closed this Period .....	108
New Cases Opened .....	99
Hotline Complaints/Inquiries Received .....	1,470

**Criminal Investigative Activities**

Indictments/Informations .....	13
Convictions .....	18
Sentencings .....	14
- Jail .....	80 mos.
- Probation/Supervised Release .....	448 mos.
- Community Service .....	130 hrs.
Criminal Judgments/Restitutions .....	\$520,984
Criminal Matters Referred for Prosecution this Period .....	27
Criminal Matters Declined this Period.....	15

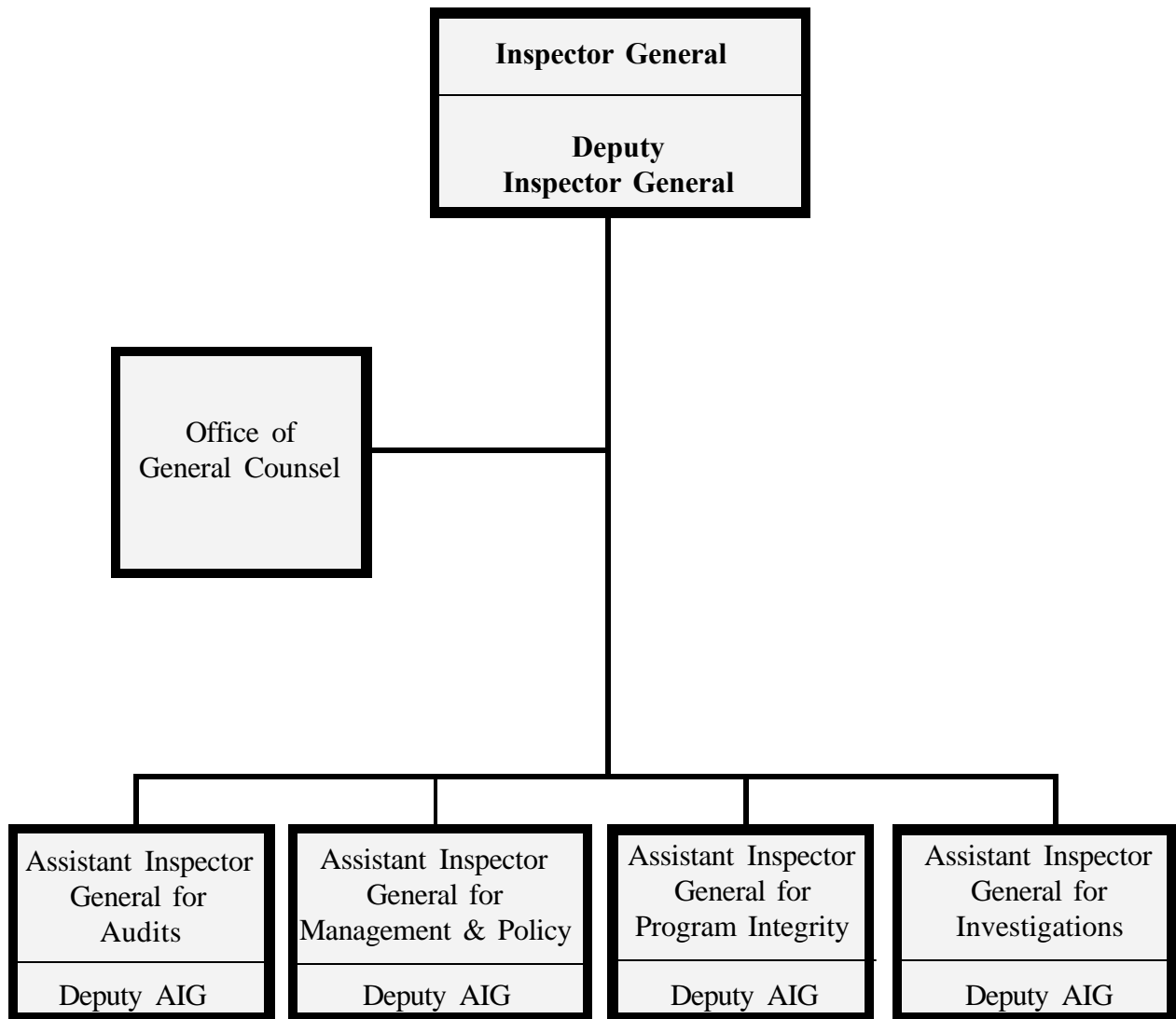
**Civil Investigative Activities**

Civil Referrals .....	2
Civil Recoveries .....	\$640,000
Civil Declinations .....	2

**Administrative Investigative Activities**

Administrative Actions.....	35
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**Organization**



### **Mission**

The mission of the Office of Inspector General (OIG) is to promote excellence in the programs, operations and management of the Department of the Interior.

### **Responsibilities**

The OIG is responsible for independently and objectively identifying risks and vulnerabilities that directly impact, or could impact, the Department's ability to accomplish its mission. We are required to keep the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of Departmental programs and operations. Effective implementation of this mandate addresses the public's demand for greater accountability in the administration of Government programs and operations and the demand for programs that work better, cost less, and get the results Americans want.

### **Activities**

The OIG accomplishes its mission through conducting audits, evaluations, and investigations relating to programs and operations of the Department. The OIG has reorganized and re-engineered its internal operations to provide higher quality products and services in areas that are of the highest priority and provide the greatest return on investment.

#### **TOP MANAGEMENT CHALLENGES OF THE DEPARTMENT OF THE INTERIOR**

*As Reported to the Congress*

- Maintenance of Facilities and Cultural Resources\*
- Procurement/Contracts/Grants
- Health and Safety
- Information Technology
- Resource Protection and Restoration
- Responsibilities to American Indians and Insular Areas
- Financial Management
- Revenue Collections
- Government Performance and Results Act

\*Although Cultural Resources were contemplated when the Top Management challenges were published, they were not explicitly included. Cultural Resources are added here for clarity.



**Department of the Interior**



**Weaknesses Found  
in DOI  
Non-National  
Security IT  
Systems**

In our first annual evaluation of the Department of the Interior's (DOI) non-national security Information Technology (IT) systems, as required by the Government Information Security Reform Act, we concluded that the Department does not have adequate security policies, procedures, or controls to protect all information systems supporting DOI operations and assets. We found inadequate risk assessments and security plans that were not current, maintained, or followed. We also determined that security programs were not established or evaluated for all bureaus, and employees were not consistently trained on their IT security responsibilities. Those bureaus that did not include IT security in their budget requests need to do so. We considered these inadequacies material weaknesses that require an action plan that identifies the personnel, tasks, and resources needed to correct the deficiencies.

**Department  
Continues  
Effort to Stop  
Credit Card  
Abuses**

In the past year, OIG intensified its efforts to identify, prevent, and resolve instances of Government credit card abuses, and the Department has responded in kind. More than 40 cases were resolved by Departmental bureaus with administrative action, and three were criminally prosecuted. Disciplinary actions were taken ranging from reprimands to removals. In an effort to prevent credit card abuses, our Investigative staff provides fraud awareness briefings to DOI employees and managers. In addition, our three top Regional law enforcement managers were invited to make a presentation at the biannual Acquisition and Property conference sponsored by the Department. They conveyed their experience and expertise to assist managers in guarding against employee misuse, identifying fraud indicators, and detailing the available criminal and administrative remedies.

**Department of the Interior**

**DOI Faces  
Potential  
Liability for  
Sealing  
Oil and Gas  
Wells  
on Indian Trust  
Lands**

OIG estimated that DOI could face a potential liability of as much as \$584 million to plug abandoned oil and gas wells on Indian trust lands. Oil and gas companies leasing Indian trust lands are required to obtain sufficient bonding to cover all lease terms, including plugging abandoned wells and reclaiming the trust lands. We recommended that the Bureau of Land Management (BLM) and the Bureau of Indian Affairs (BIA) work together to ensure that this is accomplished.

BLM is responsible for determining DOI's financial risk for wells on Indian trust lands and providing that information to BIA. BIA should determine the amount of bonding needed to protect DOI from liability should the oil or gas company owner/operator default on the lease. DOI must be especially vigilant when large, well-capitalized oil and gas companies assign leases to smaller, less-capitalized oil and gas companies. BIA and BLM have been reluctant to enforce bonding requirements because enforcement might constrain economic development of Indian trust lands or permanently close wells.

BIA agreed with our recommendations to ensure that sufficient bonding is obtained and oil and gas company assignors and assignees are held jointly liable for leases. BIA also agreed to determine whether it had legal authority to establish a contingency fund to protect DOI from potential liability in those cases where companies do not have sufficient bonding. Although BLM concurred with the recommendation to ensure that the financial liability of all lessees is reviewed, it did not indicate the specific actions it would take to implement the recommendation. We requested BLM to reconsider its response.

**Department of the Interior**

**Potential  
Royalty  
Underpayments**

In recent meetings, we advised the Minerals Management Service (MMS) and the State and Tribal Royalty Audit Committee of issues which may result in the underpayment of royalties under the Stripper Oil Well Royalty Rate Reduction Program. This Program provides economic incentive for operators to maintain or restart production of marginal or uneconomic oil wells. Our key concerns were:

- An incorrect and lower royalty rate will result if operators blend oil with condensate, a lighter grade of hydrocarbon fluid not eligible for the royalty rate reduction program.
- A reduced royalty rate and a lower average daily production rate will result if the monthly reporting of production and injection days exceed the actual number of days the wells are in operation.
- Reduced royalty rates result when single well bores (producing from two or more oil formations) are counted as multiple wells. This increases production days and lowers average daily production rates.

We also provided in-depth training on methodologies for detecting underpayments to auditors from several states, including New Mexico and Wyoming. The New Mexico, California, and other state auditors have pursued these issues at several properties and have issued letters for underpayments of royalties of more than \$1.6 million.

**Bureau Financial  
Statement Audits  
Indicate Internal  
Control Weaknesses**

We issued unqualified opinions on the Bureau of Reclamation (BOR), Geological Survey (GS), Bureau of Indian Affairs, and the Departmental Offices (DO) financial statements for fiscal year 2000.

Fish and Wildlife Service's (FWS) principal financial statements for fiscal year 2000 were fairly presented except for the undelivered orders' recorded balances on the Consolidated Statement of Budgetary Resources. Deobligation of undelivered orders needs to be performed in a timely manner.

Minerals Management Service did not submit their principal financial statements for fiscal year 2000 on time, therefore, we did not express an opinion. We did, however, issue an unqualified opinion on MMS' Statement of Custodial Activities.

## *Significant Audit Activities and Investigations*

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### **Department of the Interior**

***Bureau Financial  
Statement Audits  
Indicate Internal  
Control Weaknesses  
(continued)***

The financial statement audits identified the following internal control weaknesses:

- Construction-in-progress was overstated. The general ledger control accounts incorrectly included: costs for completed projects, costs that should have been expensed when incurred, costs for land that should have been recorded in the standard general ledger for land, costs for grants that should have been expensed, and costs for projects where the construction had been placed in abeyance. (FWS, BOR, BIA, DO)
- Unliquidated obligations were not timely deobligated or adequately supported. (FWS, BOR, GS, MMS, DO)
- Liabilities were not properly accrued at year-end and not reported within the appropriate accounting period. (FWS, MMS, BIA)
- Security and general controls over financial management systems were not adequately established or operating effectively to ensure that sensitive or critical financial data or systems were safeguarded. (FWS, MMS, BIA)
- Deferred maintenance amounts were inadequately supported. (FWS, BIA)
- Property, plant, and equipment balances in subsidiary ledgers were not recorded in accordance with Federal Financial Accounting Standards. (FWS, GS, MMS, BIA)
- MMS financial management and accounting processes were inadequate, resulting in fiscal year 2000 financial data that were inaccurate, incomplete, and late. As a result, critical milestones for the preparation of its fiscal year 2000 statements were missed, resulting in the OIG being unable to complete its audit.
- FWS grant payment records did not support that the drawdowns taken by grantees were for costs incurred during fiscal year 2000. Currently, the Department is working with other Federal agencies as part of the Interagency Electronic Grants Committee to develop and implement electronic processes to correct this issue.

The DOI is working with the bureaus to initiate corrective action on these weaknesses.

**Department of the Interior**

**Problems Persist  
in Trust Fund  
Financial  
Statements**

Financial statements for fiscal year 2000 and 1999 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, 2000 and 1999; inadequacies in various Indian trust fund accounting systems; inadequate records and weaknesses in internal controls; and disagreements with individual Indians about their trust fund balances.

**New OIG Unit  
Reviews Audit  
Recommendations**

OIG's Audit Quality Assurance and Follow-up Unit completed its first review cycle of OIG audit recommendations. We examined actions reportedly taken to recently implement six recommendations in four audit reports and found that two of the recommendations had not been fully implemented. After the Unit met with the Department and the affected bureaus to discuss their findings, the Department reinstated one recommendation as unimplemented and the affected bureau provided additional information to show that corrective actions were being taken for the other recommendation.

**DOI Performance  
Measures  
Need Clarification**

At the request of the Chairman of the U.S. House of Representatives Committee on Government Reform, we reviewed ten significant Fiscal Year 2000 DOI performance measures. We concluded that the performance measures, such as fair return of value to the public on minerals, provided useful information on major DOI activities to decision makers and the public. Many of the measures, however, need to be clarified, expanded to include other bureaus, or supplemented with additional information to explain the significance of the measure and to better describe reported accomplishments. For example:

- The measure for meeting water resource needs was to deliver or release the amount of water contracted-for from BOR-owned and operated facilities, expected to be no less than 27 million acre-feet. Although meeting water commitments is important, the quantity of water delivered in any given year is weather-dependent, and water commitments are generally established annually based on the water supply. Therefore, the BOR should always be able to meet its water delivery goals.

## Department of the Interior

***DOI Performance  
Measures  
Need Clarification  
(continued)***

- The measure for acres of land restored was to enhance or restore 237,000 acres of mined lands, refuges, parklands, and forests. It could be improved by also showing the total number of acres in need of restoration and by defining “restoration.”
- The measure for number and percentage of cultural properties in good condition was for the National Park Service (NPS) to maintain 47 percent (10,900 of 23,167) of structures in good condition and 35 percent (83 of 236) of landscapes in good condition against the baseline. For this measure to be more meaningful it should be expanded to include all bureaus responsible for restoring cultural properties and be expanded to include resources.

**Website Information  
Appropriately  
Collected and Used**

In a review mandated by the Treasury and General Appropriations Act of 2001 which requires that Congress be informed about information that personally identifies Government web site users, we determined that, with some exceptions, DOI Web page visitors were appropriately informed on how the information would be used. While not all of DOI’s 6,000 Web pages collected this information, our review of 598 Web pages discovered that 84 did. Of those 84 pages, 67 revealed that user information was collected and how it would be used. The remaining 17 pages did not reveal this information, but asked users to submit comments, feedback, or personal information when submitting applications for positions, registering for conferences, or downloading application software.

In addition, we tested five third-party contractors that collected personally identifiable information. Three of the five did not disclose all uses of the collected information.

**Bureau of Indian Affairs**



**Indian Trust Fund  
Vulnerability  
Discovered  
Following the  
Unexpected  
Death of a BIA  
Employee**

The sudden death of a BIA employee responsible for maintaining the financial data and program files associated with distribution of Indian Trust funds to members of the Pine Ridge Indian Reservation in South Dakota prompted an investigation leading to the discovery of questionable security measures, lack of oversight, and insufficiently trained personnel, which potentially compromised the integrity of Trust fund records. Each November the BIA Pine Ridge Agency makes the annual distribution of nearly \$3 million in grazing lease revenues, held in trust by the BIA for approximately 13,000 Pine Ridge Reservation residents. The deceased was the sole Agency employee trained in the data maintenance and program files needed to complete the distribution. A Trust Resource Specialist from the Office of the Special Trustee, Office of Trust Fund Management, attempted to complete the distribution and discovered that the employee had downloaded critical data to diskettes, which were part of the personal effects removed by the deceased's family. The records were recovered and no destruction or tampering was revealed. Based on a management implication memorandum issued by our Office of Investigations, BIA implemented significant preventative measures. A recent BIA directive requires that all Trust data be stored on the proper secured server and that periodic site reviews be conducted to ensure compliance. In addition, BIA mandated that each agency dealing with the range and leasing programs have more than one properly trained employee and that no simultaneous leave be approved for those maintaining the database records. Lastly, BIA directed that a supervisor, or designated official must ensure that no Trust records, data, papers or memoranda are removed from BIA facilities during an employee out-processing period.

**BIA Employee  
Indicted for  
Demanding  
and Accepting  
Bribes in  
Exchange for  
Contract  
Awards**

Herman G. Fisher, former Safety and Occupational Health Specialist, Facilities Management and Construction Center, BIA, Albuquerque, New Mexico, was indicted by a Federal grand jury on charges that he demanded and received bribes totaling \$20,000 from an Albuquerque contractor. The contractor was awarded a \$5.6 million contract to provide portable classrooms throughout Indian country, and according to the indictment, on four separate occasions between December 1999 and May 2000, Fisher demanded and received bribe payments totaling approximately \$20,000 in exchange for Fisher facilitating the approval of payments to an Albuquerque contractor. The contractor cooperated with the joint OIG and FBI investigation. Fisher entered a plea of not guilty in the U.S. District Court, District of New Mexico, and his trial is pending. Fisher retired from Federal service after the BIA proposed to terminate him.

## **Bureau of Indian Affairs**

### **BIA Employee Resigns while Awaiting Sentence for Theft in Government Credit Card Scheme**

An OIG audit of the BIA credit card activity revealed that Sylvia “Cookie” Poblano, former secretary, Southwest Regional BIA Office, Albuquerque, New Mexico, misused a Government-issued credit card. The resulting investigation disclosed that on 43 occasions between February 1999 and August 2000, Poblano charged nearly \$14,000 in personal expenses on her government credit card. In order to conceal the purchases, Poblano, using the names of legitimate companies with which the BIA conducts business, created and submitted a series of falsified invoices to BIA officials. Following her guilty plea to charges of theft, Poblano was sentenced in U.S. District Court for the District of New Mexico, to four months of home detention with electronic monitoring and two years of supervised probation. Prior to sentencing, Poblano resigned her position with the Government and full restitution was deducted from her Federal retirement account.

### **Department Issues First Non- Procurement Debarments**

In a precedent setting measure, the Office of Acquisition and Property Management debarred the Black Widow Rope Company and its principal officers, Tim and Belinda Chalfant from participating in Federal business transactions for three years. The Black Widow Rope Company was established, in part, through Indian Business Development grants. The Chalfants received \$53,000 in DOI grant money and used more than \$23,000 for personal expenditures. The action reflects a successful cooperative effort between OIG and the Office of Acquisition and Property Management under which referrals for debarment action are actively sought and pursued. This is the first debarment of grant recipients in the Department’s history.

### **Former Haskell Foundation Director Sentenced in Embezzlement Scheme**

Gerald T. Burd, former Executive Director and Financial Controller for the Haskell Foundation, was sentenced in U.S. District Court for the District of Kansas, to 12 months of imprisonment, 36 months of supervised release, and ordered to pay restitution in the amount of \$103,980. The Haskell Foundation is a non-profit organization formed to administer gifts and donations to the Haskell Indian University, both of Lawrence, Kansas. Burd embezzled grant and contract funds provided to the Haskell Foundation by BIA Office of Indian Education Programs (OIEP), in part, to be used for improvement studies of BIA elementary and secondary schools. A debarment proposal is pending.



**Bureau of Indian Affairs**

**Former Pilot of the Seminole Tribe of Florida Pleads Guilty to Embezzlement Charges**

Charles Kirkpatrick, former pilot for the Seminole Tribe of Florida, pleaded guilty to charges that he embezzled tribal funds. Specifically, Kirkpatrick arranged the purchase of various aircraft on behalf of the tribe. After negotiating a purchase price with a broker, Kirkpatrick artificially increased the purchase price of each aircraft by several hundred thousand dollars, and took a commission from the difference. At his sentencing hearing, Kirkpatrick told the U.S. District Court, Southern District of Florida, that he wanted to rescind his guilty plea because he did not believe that he had committed a crime. Kirkpatrick's attorney immediately requested that the Court allow him to withdraw from the case, and the Court appointed a new attorney to represent him. In a subsequent hearing, the judge denied Kirkpatrick's motion to withdraw his plea, and set a sentencing date.

**Former Tribal Comptroller and Former Tribal Accountant Sentenced for Misapplication of Tribal Funds**

Tribal Comptroller Allan Butterfield and Tribal Accountant Lou Ann Gordon of the Red Cliff Band of Chippewa Indians (Red Cliff Band) were sentenced in U.S. District Court for the Western District of Wisconsin for their role in a scheme to embezzle approximately \$925,000 from a tribal bank account and converting nearly a quarter of a million dollars of the funds to their personal use. The Red Cliff Band located in Bayfield City, Wisconsin, is an Indian tribal organization that receives more than \$1 million in funding from BIA each year. During the investigation, it was discovered that a bank account reserved solely for the distribution of Federal program funds was improperly being used to issue payroll advances to Red Cliff Band employees. None of the advances were repaid. For more than three years, Butterfield and Gordon used a bank account that the tribal council was told had been closed, then disbursed payroll advances from the hidden account to themselves and others within the tribal accounting department. Butterfield was sentenced to 12 months of imprisonment and ordered to make restitution of \$108,000. Gordon was sentenced to 18 months of imprisonment and ordered to make restitution of \$137,208.

**Three Oglala Sioux Tribe Members Indicted in Conspiracy Scam**

Three employees of the Oglala Sioux Tribe's Financial Accounting Department were indicted on charges of conspiracy and embezzlement by a Federal grand jury in South Dakota. The indictment alleges that Estelle Goings, Director, Vonnie Goings, Deduction Clerk, and Carol Vitalis, Payroll Technician, embezzled more than \$97,000 from the tribe by diverting tribal funds to themselves via fictitious payroll advances and fabricated overtime. Trials are pending.

## **Bureau of Land Management**



### **Colorado State BLM Issues Supplemental Policy to Enhance the Management of Credit Cards and Convenience Checks**

A comprehensive review was conducted by Investigations and Audits arising from allegations that an employee of the Colorado State BLM office was circumventing procurement regulations and small purchase guidelines. The review identified several areas of needed improvements in the control and oversight of Government credit card purchases and the use of convenience checks by the Colorado State BLM office. Following the issuance of a management implication memorandum by the OIG, the Colorado State BLM office agreed to strengthen operations and record-keeping statewide. To that end, the BLM issued a June 29, 2001 Instruction Memorandum to all employees, which provided more stringent guidance pertaining to the monthly credit card statements that requires an amplified review and approval process by supervisors, and a five-day reconciliation period for monthly statements by all employees. To ensure consistency among reviewing officials, the guidance offered a 19-item checklist.

### **BLM Architect Pleads Guilty to Conflict of Interest in Procurement Fraud Scheme**

Douglas A. Anderson, former lead architect for BLM in Arizona, was sentenced in U.S. District Court, District of Arizona, to six months of electronically-monitored house arrest, 60 months of probation, and was ordered to pay restitution of nearly \$70,000. For more than a year while working for the BLM, Anderson used his government-issued credit cards for work and services purportedly performed by three businesses he owned. Anderson created the three fictional businesses on paper only, and invented work orders and billing charges to supplement his income. No work or service was ever performed by the companies, and Anderson used the money paid to his companies by BLM to pay his personal debts.

### **Investment Scam Fugitive Arrested after Eleven Years on the Run and Now Faces Additional Charges**

In May of 1989, Clive Joe, President, Pan American Geological Services, Inc., was found guilty of conspiracy and mail fraud by a jury in the U.S. District Court, Eastern District of New York, following a lengthy OIG investigation into an investment scam using the BLM's Simultaneous Oil and Gas Lease Lottery program. Joe was released on \$100,000 bond but failed to appear for sentencing and a bench warrant was issued for his arrest. After more than 11 years as a fugitive, local law enforcement arrested Joe for a bad check charge. A fingerprint check revealed his fugitive status, and Joe was taken into custody by the FBI. Joe was subsequently indicted by a Federal grand jury with violations pertaining to his flight from the previous conviction. Joe agreed to plead guilty for failure to appear. Joe's sentencing for this and the previous charges is pending with the same judge that presided over his original trial.

**Bureau of Land Management**

**Mining Patent  
Applications will  
not be Processed  
on Time**

Applications for mineral patents will not be processed by the deadline imposed by Congress. BLM did not complete a sufficient number of mineral examinations and therefore the Solicitor's Office could not complete its review of the applications by the due date of September 30, 2001.

The General Mining Law of 1872 allows mining claimants meeting certain requirements to apply for mineral patents. These patents convey title to the land where a mining claim exists. Except for certain "grandfathered" applications, Congress subsequently imposed a moratorium on accepting and processing mineral patent applications. The moratorium imposed a September 30, 2001 deadline for processing at least 90 percent of the grandfathered applications.

Our report contained two recommendations: to develop a timeframe for application processing, and to report the status of application processing to Congress. BLM and the Solicitor's Office agreed to implement the recommendations.

**BLM to Arrange  
Peer Review of  
its Appraisal  
Process**

BLM agreed to a third-party review of its appraisal process to safeguard against the appearance of a conflict of interest or wrongdoing. The issue arose in Washington County, Utah, where BLM developed and used an alternative appraisal approach to acquire land, primarily to protect the endangered desert tortoise. BLM established the alternative approach as a means of overcoming landowner resistance to and instilling confidence in BLM's acquisition program.



**Mojave Desert Tortoise**  
**Photo courtesy of Kathie Meyer,**  
**U.S. Geological Survey**

BLM's alternative approach, however, was risky. As practiced in Washington County, the appraisal process was not separate from price negotiations and did not ensure that appraisals were objective and independent. Prices negotiated in the reviewed appraisals might not have been based on estimates of fair market value, as required by Federal land acquisition regulations. Using the alternative approach, BLM could not preclude the appearance of wrongdoing, such as the altering of land appraisal values to negotiate a price with the landowner.

BLM agreed to obtain a peer review of its alternative appraisal approach and to implement the changes recommended by the peer review.

## **Fish and Wildlife Service**



### **FWS Employee Submits False Documents in Relocation Fraud Case**

An FWS employee entered into a Pretrial Diversion Agreement with the United States Justice Department to settle charges that he submitted false documents to FWS pertaining to a Permanent Change of Station move. The employee admitted that he submitted travel vouchers claiming nearly \$5,000 for expenses associated with qualified family members who relocated with him. In fact, he relocated with and claimed expenses for non-family members. The Pretrial Diversion Agreement provides for deferment of prosecution for a period of 18 months. During the 18 months deferment period the employee was ordered to pay restitution. The employee resigned from the FWS after receiving a notice of proposed removal.

**Insular Areas**



**Misuse of  
\$1.2 Million of  
Lottery Funds**

Over \$1.2 million of U.S. Virgin Islands lottery funds were not used for authorized purposes or properly collected and deposited.

- Lottery funds totaling \$99,102 were used by Anthony Dizon, former Executive Director, for personal purposes. In addition, collections totaling \$11,930 were not deposited to the lottery's account and may have been stolen, and a bank deposit totaling \$40,985 was not credited to the lottery's bank account and also may have been stolen.

An ensuing OIG investigation resulted in Dizon pleading guilty in U.S. District Court for the Virgin Islands to a charge of wire fraud in his embezzlement scheme. His sentencing is pending.

In a spin-off investigation, Sonia Foy, another lottery employee, was charged and pleaded guilty to embezzling nearly \$12,000 from the lottery. Her sentencing is also pending.

- Accounts receivable totaling \$88,224 were not collected from dealers and agents for unpaid returned checks and for instant lottery tickets delivered to business establishments, and instant lottery funds totaling \$916,000 were transferred to the traditional lottery without proper authorization.
- Funds of \$51,000 were used to fund a celebrity golf tournament and to pay the cost for 30 students to attend youth games in the United States.
- Licensing fees totaling \$3,700 were not collected from agents who sell instant lottery tickets, and a total of \$285 from two change funds at the instant lottery could not be accounted for.

We also found that unsold instant lottery tickets valued at about \$97,000 were not appropriately returned to the contractor for refund and that unsold traditional lottery tickets valued at \$14,380 were not accounted for and were unavailable for sale until one day prior to the drawings. As a result, the lottery lost revenues of \$111,380 from refunds and potential sales. The report contained 16 recommendations, addressed to the Governor of the Virgin Islands and to lottery officials. The Governor and lottery officials agreed with the recommendations.

## *Significant Audit Activities and Investigations*

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### **Insular Areas**

#### **Errors Corrected in Education Payroll System**

An audit of the U.S. Virgin Islands Department of Education payroll system found that controls over the preparation of time and attendance records, and distribution of payroll checks and direct deposit statements to employees were adequate.

A review of payroll records of 292 employees identified only nine instances of incorrect payments. In these nine cases, Federal funds, rather than local funds, had incorrectly been used to finance payroll expenses. Three of the nine errors were corrected by the time our review was completed.

We made three recommendations to strengthen controls over these accounts. The Governor of the Virgin Islands agreed to implement these recommendations.

#### **Economic Development Authority Found to have Inadequate Controls**

Guam's Economic Development Authority was found to have inadequate controls over its loan program funds. Adequate controls are needed to deter improper use of funds such as those discovered by the audit.

More than \$1.3 million was used to cover the cost of writing off uncollectible loans and to transfer profits of another \$1.3 million from a property sale to an operating account. Both of these uses are contrary to legislation and loan program guidance.

The Authority lost over \$450,000 and placed \$3.6 million at risk of loss because it made loans to a corporation and several businesses that had delinquent loans or leases.

Another \$2.3 million in delinquent loans may have been lost and \$2.2 million was placed at risk of loss because the Authority approved questionable loans and did not collect delinquent loans.

Recommendations were made describing measures to safeguard against losses from delinquent loans, improve loan collection practices, and strengthen the integrity of the loan process.

**Insular Areas**

**High Dollar Losses  
in Tax Revenue  
Forecasted**

The Guam Economic Development Authority needs to establish controls over its Qualifying Certificate Program, designed to encourage private sector investment by granting tax rebates and abatements to qualifying businesses.

Nearly \$770,000 in tax revenues was lost during a two-year period because unnecessarily generous tax benefits were given to hotel and tourist industry firms. This loss could reach \$70.8 million in the future. About \$460,000 in improper tax abatements was granted to companies not in compliance with their agreements. Other Guam agencies improperly abated more than \$5 million in use taxes without verification of eligibility. Further, \$2.3 million of legally mandated investments in Guam's economy may have been lost because the Authority did not require recipients of tax relief to reinvest their tax benefits.

The report recommended that the Authority seek legislative changes to strengthen Program controls, develop standard operating procedures, provide formal training to Program staff, and coordinate its activities with those of other related governmental agencies.

## **Minerals Management Service**



### **PCIE Recognizes Outstanding Investigative Achievement**

The President's Council on Integrity and Efficiency (PCIE) recognized Office of Investigation Special Agents Joseph D. Crook and Patrick M. Murphy for their exemplary efforts exhibited during the investigation of widespread oil and gas royalty fraud with an "Award for Individual Accomplishment." This annual award recognizes sustained contributions to the PCIE over a period of time and outstanding leadership of projects or events that contribute to the PCIE mission. The agents' tenacious approach to these highly complex and labor-intensive investigations resulted in the recovery of \$473.3 million since August 1998 and nearly \$200 million during the past 12 months. The magnitude of this program and the potential for the significant loss of revenues compelled the OIG to identify fraud in the Department's royalty program as a major OIG initiative in high-risk programs. These efforts have been assisted by the MMS and the U.S. Department of Justice.

### **First Settlement on Carbon Dioxide Gas Royalty Underpayment**

In August 2001 the BP Corporation North America, Inc., agreed to pay \$365,000 to the U.S. Government to resolve claims under the False Claims Act that they underpaid royalties to the MMS for carbon dioxide gas produced from Federal lands in New Mexico between 1994 and 1997. This was the OIG's first such settlement related to carbon dioxide gas production. This continuing effort by the Department of Justice, MMS and the OIG has resulted in the recovery of nearly \$485 million since 1998 in underpayments of royalties on gas, crude oil, and coal from Federal and Indian lands. Investigations of additional companies are ongoing.

### **Contractors Costs Questioned**

MMS awarded a cooperative agreement to perform audits and related investigations of oil and gas leases to the Ute Indian Tribe. Of the \$1.3 million billed by the Tribe, we took exception to about \$132,000 of indirect costs because the Tribe did not have an approved negotiated indirect cost rate for the periods billed. MMS agreed with the audit finding, and stated that the cost exceptions will be resolved after the Tribe submits indirect cost rate proposals to its cognizant federal agency for the affected years.



**National Park Service**



**Former NPS  
Secretary  
Falsified Payroll  
Records to Obtain  
Money for  
Overtime Never  
Worked**

Sharon Herring, a former secretary at the Recreation Conservation Division, NPS, was sentenced in U.S. District Court, District of Georgia, for falsely claiming more than \$34,000 in overtime hours on her time and attendance forms. For more than a year, Herring submitted the overtime hours for work she allegedly performed at the Southern Area Coordination Center. The Southern Area Coordination Center is a multi-agency task force assigned to handle emergencies that include forest fires, hurricanes, and tornadoes. In one pay period alone, Herring claimed 320 hours of overtime. Herring was sentenced to six months of house arrest, and five years of probation. In addition, Herring was ordered to make restitution of \$34,487, which she paid in full at the time of sentencing, and to pay a fine of \$2,000.

**Former NPS  
Supervisor  
Sentenced to  
Five Years  
Imprisonment in  
Government  
Credit Card  
Scheme**

David Jones, former NPS Supervisory Botanist, Everglades National Park, Miami, Florida, was sentenced in the Circuit Court of the Eleventh Judicial Circuit for Dade County, Florida, to five years of imprisonment as a result of his conviction for theft of two government issued credit cards and misuse of his agency issued credit card. Over a four-month period beginning in October 2000, Jones used two government credit cards that he stole from NPS vehicles, and his agency issued credit card, to make more than \$13,000 in unauthorized purchases and automated teller machine withdrawals. The investigation revealed that Jones used the credit cards to purchase goods that he would sell for cash, which he then used to purchase drugs. After imposing a five-year sentence, the Court agreed to reduce the sentence to four months of incarceration and 12 months of house arrest at a residential drug treatment facility, provided that Jones surrender to the rehabilitation facility within one week. In addition, the Court ordered Jones to make restitution in the amount of \$13,596. Administrative action by NPS is pending.

**NPS Maintenance  
Worker Pleads  
Guilty to  
Submitting  
False Trial  
Subpoenas  
to Supervisors**

Ivan Jones, former Maintenance Worker, National Capital Parks East, NPS, Washington, D.C., pleaded guilty in U.S. District Court for the District of Columbia, to charges that he stole Government funds by submitting false trial subpoenas to his supervisor to justify receiving paid leave. Over nearly two years, Jones submitted numerous fabricated Superior Court of the District of Columbia felony criminal trial witness subpoenas to his immediate supervisor at the NPS. The supervisor subsequently granted more than six weeks of paid administrative court leave to which Jones was not entitled. Jones resigned his position with the NPS, and is awaiting sentencing.

## **National Park Service**

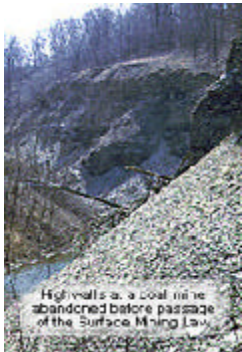
### **NPS Maintenance Worker Admits to Fraudulently Obtaining Disability Benefits**

Addison Fair, former NPS Maintenance Worker, Sharpsburg, Maryland, pleaded guilty following his indictment for improperly receiving more than \$50,000 in disability retirement benefits under the Department of Labor, Office of Worker's Compensation Program. Fair, who was allegedly injured while on the job at NPS, submitted false reports to the Department that he was not working and earned no income when, in fact, he was employed as a limousine driver. Fair also falsified his application for employment with the NPS by certifying that he had not been previously convicted of a crime when, in fact, he had a conviction in 1994. Sentencing is pending.

### **Contractor's Costs Questioned**

NPS awarded a \$23.7 million cost-plus-fixed-fee contract for the renovation of utilities at an historic site. We took exception to about \$110,000 in overhead costs billed by the contractor. The contractor applied its overhead rate to the subcontractors' cost when submitting the subcontractors' bill to NPS for payment. The \$110,000 resulted from applying the contractors' overhead rate to the cost exceptions identified during our audits of the subcontractor. NPS is in the process of resolving the cost exceptions with the contractor.

## Office of Surface Mining Reclamation and Enforcement



### **OSM Improves General Controls in Automated Information Systems**

Office of Surface Mining (OSM) has improved controls over its automated information systems by implementing prior OIG recommendations.

As recommended, OSM conducted risk assessments, reviewed system access procedures, provided for notification of users' employment status changes to system administrators, provided for separation of duties for certain personnel involved in monitoring system access, and enforced procedures for software development and management control changes.

However, OSM has not completed its contingency plans or tested its Continuity of Operations Plan. In addition, they need to base classification of sensitive positions on the risks and duties of those positions, strengthen access controls over certain systems, and implement additional controls over remote access connectivity to some information systems.

## Appendix 1

### Summary of Audit Activities April 1, 2001 through September 30, 2001

#### AUDITS PERFORMED BY:

	OIG STAFF	OTHER FEDERAL AUDITORS (With Processing by OIG Staff)	NON- FEDERAL AUDITORS (With Review and Processing by OIG Staff)	
	Internal and Contract Audits and ICPs*	Contract and Grant Audits	Single Audits	TOTAL
REPORTS ISSUED TO:				
<i>Department/Office of the Secretary</i>	5	0	1	6
<i>Fish and Wildlife and Parks</i>	2	0	7	9
<i>Indian Affairs</i>	2	0	120	122
<i>Insular Areas</i>	5	0	18	23
<i>Land and Minerals Management</i>	7	0	7	14
<i>Water and Science</i>	3	0	8	11
<b>Subtotal</b>	24	0	161	185
INDIRECT COST PROPOSALS NEGOTIATED FOR:				
<i>Indian Tribes and Organization</i>	144	0	0	144
<i>Insular Areas</i>	4	0	0	4
<i>State Agencies</i>	20	0	0	20
<b>Subtotal</b>	168	0	0	168
<b>TOTAL</b>	<u>192</u>	<u>0</u>	<u>161</u>	<u>353</u>

\*Indirect Cost proposals

## Appendix 2

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### **Reports Issued or Processed and Indirect Cost Proposals Negotiated During the 6-Month Period Ended September 30, 2001**

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This listing includes all internal, contract and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended September 30, 2001. It provides report number, title, issue date and monetary amounts identified in each report (\*Funds to be Put to Better Use, \*\* Questioned Cost, \*\*\* Unsupported Cost and \*\*\*\* Lost or Potential Additional Revenues).

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#### **Internal Audits**

##### **Bureau of Indian Affairs**

**2001-I-0385** Independent Auditors Report on the Bureau of Indian Affairs Financial Statements for Fiscal Year 2000 *(05/11/2001)*

##### **Bureau of Land Management**

**2001-I-0356** Processing of Mineral Patent Applications by the Bureau of Land Management and Office of the Solicitor *(05/23/2001)*

**2001-I-0406** Evaluation of the Bureau of Land Management's Control Over Receipts and Disbursement of Funds Derived from Sales Authorized by the Southern Nevada Public Lands Management Act *(06/05/2001)*

**2001-I-0413** Land Exchanges and Acquisitions, Bureau of Land Management Utah State Office *(07/31/2001)*

##### **Bureau of Reclamation**

**2001-I-0408** Independent Auditors Report on Bureau of Reclamation Financial Statements for Fiscal Year 2000 *(06/08/2001)*

**2001-I-0414** Management Issues Identified During Audit of the Bureau of Reclamation's Financial Statements for Fiscal Year 2000 *(07/17/2001)*

##### **Fish and Wildlife Service**

**2001-I-0410** Independent Auditors Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Year 2000 *(06/22/2001)*

##### **Geological Survey**

**2001-I-0409** Independent Auditors Report on the U.S. Geological Survey Financial Statements for Fiscal Year 2000 *(09/06/2001)*

## **Guam**

- 2001-I-0417** Loan Programs, Guam Economic Development Authority, Government of Guam  
(09/21/2001) \*\$10,946,770
- 2001-I-0419** Qualifying Certificate Program, Guam Economic Development Authority, Government of  
Guam (09/30/2001) \*\$77,979,855 \*\*\*\*\*\$1,403,990

## **Minerals Management Service**

- 2001-I-0418** Independent Auditors Report on Minerals Management Service Financial Statements for  
Fiscal Year 2000 (09/04/2001)

## **Multi-Office**

- 2001-I-0340** Department of the Interior's Activities to Collect, Review, and Use Information that  
Identifies Individuals Who Access the Department's Internet Sites (04/30/2001)
- 2001-I-0357** Followup of Implementation of Audit Recommendations (05/14/2001)
- 2001-I-0420** Annual Evaluation of Information Security Program and Practices Over Non-National  
Security Systems, Department of the Interior (09/28/2001)
- 2001-I-0421** Selected Activities on Bonding for Oil and Gas Leases on Indian Trust Lands (09/24/2001)  
\*\$250,500

## **Office of Surface Mining**

- 2001-I-0415** Improvements Made in General Controls over Automated Information Systems (09/21/2001)

## **Office of the Secretary**

- 2001-I-0407** Independent Auditors Report on Departmental Offices Financial Statements for Fiscal Year  
2000 (05/31/2001)

## **Office of the Special Trustee for American Indians**

- 2001-I-0411** Independent Auditors Report on the Financial Statements for Fiscal Years 2000 and 1999 for  
the Office of the Special Trustee for American Indians and Other Special Trust Funds and  
Individual Indian Monies Trust Funds Managed by the Office of Trust Funds Management  
(06/24/2001)

## Virgin Islands

- 2001-I-0290** Virgin Islands Lottery, Government of the Virgin Islands (05/11/2001) \*\$3,313,088  
\*\*\$1,066,387 \*\*\*\*\$256,219
- 2001-I-0330** Payroll Operations, Department of Education, Government of the Virgin Islands  
(05/14/2001) \*\*\$120,000
- 2001-I-0422** Government of the Virgin Islands Appropriation Acts as Related to United States v.  
Government of the Virgin Islands, Civil Case No. 1984-104 (09/21/2001)

## Single Audits

### American Samoa

- 2001-A-0427** American Samoa Government, Fiscal Year Ended September 30, 1996 (07/06/2001)  
\*\*\$426,541

### Bureau of Indian Affairs

- 2001-A-0310** Pinon Community School Board, Inc., Fiscal Year Ended June 30, 1998 (04/09/2001)  
\*\*\$700,568
- 2001-A-0311** Circle of Nations School, Inc., Fiscal Year Ended June 30, 1998 (04/09/2001)
- 2001-A-0312** Circle of Nations School, Inc., Fiscal Year Ended June 30, 1999 (04/09/2001)
- 2001-A-0313** Blackfeet Tribe of the Blackfeet Indian Reservation, Fiscal Year Ended September 30, 1998  
(04/09/2001)
- 2001-A-0314** Blackfeet Tribe of the Blackfeet Indian Reservation, Fiscal Year Ended September 30, 1999  
(04/09/2001)
- 2001-A-0315** White Mountain Apache Tribe, Fiscal Year Ended April 30, 1999 (04/09/2001)
- 2001-A-0316** Jicarilla Apache Tribe, Fiscal Year Ended December 31, 1998 (04/09/2001)
- 2001-A-0317** Jicarilla Apache Tribe, Fiscal Year Ended December 31, 1999 (04/09/2001)
- 2001-A-0318** Oglala Lakota College, Fiscal Year Ended September 30, 1999 (04/09/2001)
- 2001-A-0319** Native Village of Chickaloon, Fiscal Year Ended December 31, 1998 (04/09/2001)
- 2001-A-0331** Pueblo De Cochiti, Fiscal Year Ended December 31, 1998 (04/19/2001)
- 2001-A-0332** Pueblo De Cochiti, Fiscal Year Ended December 31, 1999 (04/19/2001)
- 2001-A-0333** Taos Pueblo Central Management System, Fiscal Year Ended December 31, 1998  
(04/19/2001) \*\*\$10,016
- 2001-A-0334** Iowa Tribe of Kansas and Nebraska, Fiscal Year Ended December 31, 1999 (04/19/2001)  
\*\*\$12,050
- 2001-A-0335** Kickapoo Traditional Tribe of Texas, Fiscal Year Ended September 30, 1998 (04/20/2001)  
\*\*\$666
- 2001-A-0360** Western Navajo Juvenile Services Coordinating Council, Inc., Fiscal Year Ended  
September 30, 1998 (05/10/2001)
- 2001-A-0361** Elk Valley Rancheria, Fiscal Year Ended December 31, 1999 (05/10/2001)
- 2001-A-0362** White Earth Reservation, Fiscal Year Ended September 30, 1999 (05/10/2001)
- 2001-A-0363** Casa Blanca Community School, Inc., Fiscal Year Ended June 30, 1999 (05/10/2001)
- 2001-A-0364** Pleasant Point Passamaquoddy Tribe, Fiscal Year Ended September 30, 1998 (05/10/2001)

2001-A-0365	Fond Du Lac Reservation, Fiscal Year Ended September 30, 1999 (05/10/2001)
2001-A-0371	Confederated Tribes and Band of the Yakama Indian Nation, Fiscal Year Ended September 30, 1998 (05/14/2001) **\$44,371
2001-A-0372	Round Valley Indian Tribe, Fiscal Year Ended December 31, 1998 (05/14/2001)
2001-A-0373	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 1998 (05/14/2001)
2001-A-0374	Skagit System Cooperative, Fiscal Year Ended December 31, 1999 (05/14/2001)
2001-A-0375	Cabazon Band of Mission Indians, Fiscal Year Ended June 30, 1999 (05/14/2001)
2001-A-0376	Organized Village of Kwethluk, Kwethluk Ira Council, Fiscal Year Ended December 31, 1997 (05/14/2001)
2001-A-0377	Nulato Tribal Council, Fiscal Year Ended September 30, 1998 (05/14/2001)
2001-A-0378	Nulato Tribal Council, Fiscal Year Ended September 30, 1999 (05/14/2001)
2001-A-0383	Susanville Indian Rancheria, Fiscal Year Ended December 31, 1998 (05/18/2001)
2001-A-0386	Pueblo of Zia, Fiscal Year Ended December 31, 1997 (05/21/2001)
2001-A-0387	Pueblo of Zia, Fiscal Year Ended December 31, 1998 (05/21/2001)
2001-A-0388	Pueblo of Zia, Fiscal Year Ended December 31, 1999 (05/21/2001)
2001-A-0389	Pueblo of Jemez, Fiscal Year Ended September 30, 1998 (05/22/2001)
2001-A-0394	Navajo Nation and Related Tribal Entities, Fiscal Year Ended September 30, 1998 (05/25/2001)
2001-A-0396	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 1998 (05/25/2001)
2001-A-0397	Rock Point School, Inc., Fiscal Year Ended June 30, 1999 (05/29/2001)
2001-A-0398	Ketchikan Gateway Borough Alaska, Fiscal Year Ended June 30, 1999 (05/29/2001)
2001-A-0400	Fort Belknap College, Inc., Fiscal Year Ended August 31, 1998 (05/31/2001) **\$53,500
2001-A-0401	Tonkawa Tribe of Indians of Oklahoma, Fiscal Year Ended December 31, 1998 (05/31/2001)
2001-A-0402	Kickapoo Traditional Tribe of Texas, Fiscal Year Ended September 30, 1997 (05/31/2001)
2001-A-0413	Standing Rock Community Grant School, Fiscal Year Ended June 30, 1999 (06/27/2001)
2001-A-0414	Copper River Native Association, Inc., Fiscal Year Ended September 30, 1998 (06/27/2001)
2001-A-0415	Gila River Indian Community, Fiscal Year Ended March 31, 1999 (06/27/2001)
2001-A-0416	Pawnee Nation of Oklahoma, Fiscal Year Ended December 31, 1998 (06/27/2001) **\$12,189
2001-A-0417	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 1998 (06/27/2001)
2001-A-0421	Menominee Indian Tribe of Wisconsin, Fiscal Year Ended September 30, 1999 (07/03/2001)
2001-A-0423	Northern Arapahoe Tribe of Indians, Fiscal Year Ended December 31, 1997 (07/03/2001)
2001-A-0424	Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 1999 (07/03/2001)
2001-A-0425	Taos Pueblo Central Management System, Fiscal Year Ended December 31, 1997 (07/05/2001) **\$43,542
2001-A-0426	Summit Lake Paiute Tribe, Fiscal Year Ended December 31, 1999 (07/05/2001)
2001-A-0428	Southern Ute Indian Tribe, Fiscal Year Ended September 30, 1998 (07/30/2001)
2001-A-0429	Lower Kuskokwim School District, Fiscal Year Ended June 30, 1999 (08/01/2001)
2001-A-0430	Shoalwater Bay Indian Tribe, Fiscal Year Ended September 30, 1999 (08/01/2001)
2001-A-0431	Confederated Tribes of Siletz Indians of Oregon, Fiscal Year Ended December 31, 1999 (08/01/2001)
2001-A-0432	Klamath Tribe, Fiscal Year Ended December 31, 1998 (08/01/2001) **\$732,158
2001-A-0433	Ute Indian Tribe, Fiscal Year Ended September 30, 1997 (07/31/2001)
2001-A-0434	Morongo Band of Mission Indians, Fiscal Year Ended June 30, 1997 (07/31/2001)
2001-A-0435	Morongo Band of Mission Indians, Fiscal Year Ended June 30, 1998 (07/31/2001)
2001-A-0437	Puyallup Tribe of Indians, Fiscal Year Ended September 30, 1998 (07/31/2001)



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<b>2001-A-0438</b>	Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 1998 (07/31/2001)
<b>2001-A-0439</b>	Indian Township Tribal Government, Fiscal Year Ended September 30, 1999 (07/31/2001)
<b>2001-A-0440</b>	Lytton Rancheria-Lytton Band of Pomo Indians, Fiscal Year Ended December 31, 1999 (07/31/2001)
<b>2001-A-0441</b>	Yomba Shoshone Tribe, Fiscal Year Ended December 31, 1998 (07/31/2001)
<b>2001-A-0442</b>	Sitka Tribe of Alaska, Fiscal Year Ended December 31, 1998 (07/31/2001)
<b>2001-A-0443</b>	Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 1998 (07/31/2001)
<b>2001-A-0444</b>	Chemehuevi Indian Tribe, Fiscal Year Ended December 31, 1999 (07/31/2001)
<b>2001-A-0445</b>	Trenton Indian Service Area Corporation, Fiscal Year Ended September 30, 1997 (07/31/2001)
<b>2001-A-0447</b>	Gila Crossing Community School, Fiscal Year Ended June 30, 1999 (07/31/2001)
<b>2001-A-0448</b>	Rincon San Luiseno Band of Mission Indians, Fiscal Year Ended September 30, 1998 (07/31/2001)
<b>2001-A-0451</b>	Lower Brule Sioux Tribe, Fiscal Year Ended September 30, 1999 (07/31/2001)
<b>2001-A-0452</b>	Fallon Paiute-Shoshone Tribe, Fiscal Year Ended December 31, 1998 (07/31/2001)
<b>2001-A-0453</b>	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 1999 (07/31/2001)
<b>2001-A-0454</b>	Pokagon Band of Potawatomi Indians, Fiscal Year Ended September 30, 1998 (07/31/2001)
<b>2001-A-0455</b>	Tuba City High School Board, Inc., Fiscal Year Ended June 30, 1998 (07/31/2001)
<b>2001-A-0461</b>	Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 1998 (07/31/2001)
<b>2001-A-0462</b>	Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 1999 (07/31/2001) **\$13,641
<b>2001-A-0463</b>	Pueblo of Laguana, Fiscal Year Ended February 28, 1998 (08/14/2001)
<b>2001-A-0464</b>	Wingate Board of Education, Inc., Fiscal Year Ended June 30, 1997 (08/17/2001)
<b>2001-A-0465</b>	Wingate Board of Education, Inc., Fiscal Year Ended June 30, 1999 (08/17/2001)
<b>2001-A-0466</b>	Shoshone-Bannock Tribes, Fiscal Year Ended September 30, 1999 (08/22/2001)
<b>2001-A-0467</b>	Mescalero Apache Tribe, Fiscal Year Ended September 30, 1999 (08/23/2001)
<b>2001-A-0470</b>	Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 1999 (08/27/2001)
<b>2001-A-0471</b>	Hopland Band of Pomo Indians, Fiscal Year Ended December 31, 1999 (08/27/2001)
<b>2001-A-0474</b>	Bear River Band of the Rohnerville Rancheria, Fiscal Year Ended December 31, 1999 (08/31/2001) **\$12,873
<b>2001-A-0480</b>	Elk Valley Rancheria, Fiscal Year Ended December 31, 1998 (08/30/2001)
<b>2001-A-0481</b>	Kodiak Area Native Association, Fiscal Year Ended September 30, 1999 (09/14/2001)
<b>2001-A-0484</b>	Sicangu Oyate Ho, Inc., Fiscal Year Ended June 30, 1999 (08/31/2001)
<b>2001-A-0485</b>	Hopi Junior/Senior High School, Fiscal Year Ended June 30, 2000 (09/07/2001)
<b>2001-A-0486</b>	Second Mesa Day School, Fiscal Year Ended June 30, 2000 (09/06/2001)
<b>2001-A-0487</b>	Pueblo of Tesuque, Fiscal Year Ended December 31, 1998 (09/05/2001)
<b>2001-A-0488</b>	Smith River Rancheria, Fiscal Year Ended December 31, 1998 (09/05/2001)
<b>2001-A-0489</b>	Mni Sose Intertribal Water Rights Coalitions, Inc., Fiscal Year Ended December 31, 1999 (09/05/2001)
<b>2001-A-0491</b>	Bahweting Anishnabe School, Fiscal Year Ended June 30, 2000 (09/17/2001)
<b>2001-A-0492</b>	Crow Creek Tribal Schools, Fiscal Year Ended June 30, 1999 (09/10/2001)
<b>2001-A-0494</b>	United Sioux Tribes of South Dakota Development Corporation, Fiscal Year Ended September 30, 1999 (09/10/2001)
<b>2001-A-0496</b>	Native Village of Mekoryuk Ira Council, Fiscal Year Ended December 31, 1997 (09/17/2001) **\$83,934

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<b>2001-A-0497</b>	Tuolumne Band of Me-Wuk Indians, Fiscal Year Ended December 31, 1999 (09/21/2001)
<b>2001-A-0499</b>	Ely Shoshone Tribe, Fiscal Year Ended December 31, 1999 (09/21/2001)
<b>2001-A-0500</b>	Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 1997 (09/19/2001)
<b>2001-A-0501</b>	Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 1998 (09/19/2001)
<b>2001-A-0502</b>	Makah Tribal Council, Fiscal Year Ended December 31, 1999 (09/19/2001)
<b>2001-A-0503</b>	Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 1999 (09/19/2001)
<b>2001-A-0504</b>	Ute Mountain Ute Tribe, Fiscal Year Ended September 30, 1998 (09/19/2001)
<b>2001-A-0505</b>	Nooksack Indian Tribe, Fiscal Year Ended December 31, 1997 (09/19/2001)
<b>2001-A-0506</b>	Santa Clara Indian Pueblo, Fiscal Year Ended December 31, 1998 (09/19/2001)
<b>2001-A-0507</b>	Big Valley Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 1997 (09/18/2001)
<b>2001-A-0508</b>	Pueblo of Sandia, Fiscal Year Ended December 31, 1998 (09/19/2001)
<b>2001-A-0509</b>	Picayune Rancheria of the Chukchansi Indian Tribe, Fiscal Year Ended December 31, 1998 (09/19/2001)
<b>2001-A-0510</b>	Aroostook Band of Micmacs, Fiscal Year Ended December 31, 1999 (09/19/2001)
<b>2001-A-0511</b>	Alabama Coushatta Tribe of Texas, Fiscal Year Ended December 31, 1998 (09/19/2001)
<b>2001-A-0512</b>	Pueblo of Jemez, Fiscal Year Ended September 30, 1999 (09/19/2001)
<b>2001-A-0513</b>	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 1999 (09/19/2001)
<b>2001-A-0514</b>	Confederated Tribes of the Grand Ronde Community of Oregon, Fiscal Year Ended December 31, 1998 (09/19/2001)
<b>2001-A-0515</b>	Minnesota Chippewa Tribe, Fiscal Year Ended September 30, 1999 (09/19/2001)
<b>2001-A-0516</b>	Burns Paiute Tribe, Fiscal Year Ended December 31, 1999 (09/25/2001)
<b>2001-A-0517</b>	Loneman School Corporation, Fiscal Year Ended June 30, 1998 (09/25/2001) **\$132,181
<b>2001-A-0518</b>	Chickaloon Village Traditional Council, Fiscal Year Ended December 31, 1999 (09/25/2001)
<b>2001-A-0519</b>	Kaw Nation of Oklahoma, Fiscal Year Ended December 31, 1998 (09/24/2001)
<b>2001-A-0520</b>	Round Valley Indian Tribe, Fiscal Year Ended December 31, 1999 (09/24/2001) **\$59,199

## **Bureau of Land Management**

<b>2001-A-0482</b>	Madera County, California, Fiscal Year Ended June 30, 1999 (09/14/2001)
<b>2001-A-0483</b>	County of Berks, Pennsylvania, Fiscal Year Ended December 31, 1999 (09/14/2001)

## **Bureau of Reclamation**

<b>2001-A-0359</b>	Reclamation District #1004, Fiscal Year Ended December 31, 1999 (05/10/2001)
<b>2001-A-0395</b>	East Juab County Water Conservancy District, Fiscal Year Ended December 31, 1999 (05/25/2001)
<b>2001-A-0420</b>	City of Harlingen, Texas, Fiscal Year Ended September 30, 1997 (07/02/2001)
<b>2001-A-0436</b>	Southwestern Indian Polytechnic Institute Board of Regents, Fiscal Year Ended December 31, 1999 (07/31/2001)
<b>2001-A-0446</b>	Princeton-Codora-Glenn Irrigation District, Fiscal Year Ended December 31, 1998 (07/31/2001)

**2001-A-0449** Tehema-Colusa Canal Authority, Fiscal Year Ended September 30, 1999 (07/31/2001)

### **Federated States of Micronesia**

**2001-A-0346** Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1999 (05/02/2001) \*\*\$97,299

**2001-A-0490** College of Micronesia-Federated States of Micronesia, Fiscal Year Ended September 30, 2000 (09/06/2001)

### **Fish and Wildlife Service**

**2001-A-0418** State of Alaska, Fiscal Year Ended June 30, 1998 (06/27/2001)

**2001-A-0419** State of Florida, Fiscal Year Ended June 30, 1999 (07/02/2001)

**2001-A-0457** Suisun Resource Conservation District of Solano County, Fiscal Year Ended June 30, 1998 (07/31/2001) \*\*\$792,242

**2001-A-0460** State of Montana, Fiscal Year Ended June 30, 1999 (07/31/2001)

**2001-A-0479** State of Alabama, Fiscal Year Ended September 30, 1999 (09/07/2001)

**2001-A-0493** Arkansas Game and Fish Commission, Fiscal Year Ended June 30, 1999 (09/10/2001) \*\*\$120,144

**2001-A-0495** Suisun Resource Conservation District of Solano County, Fiscal Year Ended June 30, 1999 (09/10/2001)

### **Geological Survey**

**2001-A-0475** Woods Hole Oceanographic Institution, Fiscal Year Ended December 31, 1999 (09/07/2001)

**2001-A-0476** University of Delaware, Fiscal Year Ended June 30, 2000 (09/07/2001)

### **Guam**

**2001-A-0477** Sanctuary, Incorporated, Fiscal Year Ended September 30, 2000 (08/30/2001)

**2001-A-0478** Guam Mass Transit Authority, Fiscal Year Ended September 30, 2000 (08/30/2001)

**2001-A-0522** Guam Telephone Authority, Fiscal Year Ended September 30, 1999 (09/24/2001)

### **Marshall Islands**

**2001-A-0498** Republic of the Marshall Islands, Fiscal Year Ended September 30, 2000 (09/17/2001) \*\*\$840,522

### **Northern Mariana Islands**

**2001-A-0341** Commonwealth Development Authority, Fiscal Year Ended September 30, 1999 (04/30/2001)

**2001-A-0342** Commonwealth Ports Authority, Fiscal Year Ended September 30, 2000 (05/02/2001)

**2001-A-0408** Commonwealth Development Authority, Fiscal Year Ended September 30, 2000  
(06/18/2001)

**2001-A-0472** Karidat, Fiscal Year Ended September 30, 1999 (08/28/2001)

### **Office of Surface Mining**

**2001-A-0456** Harlen County Fiscal Court, Fiscal Year Ended June 30, 1998 (07/31/2001)

**2001-A-0458** Illinois Department of Natural Resources, Fiscal Year Ended June 30, 1998 (07/31/2001)

**2001-A-0459** State of Illinois, Department of Natural Resources, Fiscal Year Ended June 30, 1999  
(07/31/2001) \*\*\$125,251

**2001-A-0468** Commonwealth of Pennsylvania, Fiscal Year Ended June 30, 1999 (08/23/2001)

**2001-A-0469** Commonwealth of Pennsylvania, Fiscal Year Ended June 30, 2000 (08/23/2001)

### **Office of the Secretary**

**2001-A-0450** Connecticut College, New London, Connecticut, Fiscal Year Ended June 30, 1999  
(07/31/2001) \*\*\$3,234

### **Republic of Palau**

**2001-A-0521** Republic of Palau National Government, Fiscal Year Ended September 30, 2000  
(09/21/2001)

### **Pohnpei**

**2001-A-0354** Pohnpei Family Headstart Program, Inc., Fiscal Year Ended March 31, 1998 (05/04/2001)

**2001-A-0358** Pohnpei Family Headstart Program, Inc., Fiscal Year Ended March 31, 1999 (05/09/2001)

### **Virgin Islands**

**2001-A-0407** University of the Virgin Islands, Fiscal Year Ended September 30, 1998 (06/06/2001)

**2001-A-0411** Virgin Islands Port Authority, Fiscal Year Ended September 30, 2000 (06/26/2001)

**2001-A-0412** Virgin Islands Housing Authority, Fiscal Year Ended September 30, 1999 (06/26/2001)

**2001-A-0422** Government of the Virgin Islands, Fiscal Year Ended September 30, 1999 (07/03/2001)

### **Contract and Grant Audits**

#### **Minerals Management Service**

**2001-E-0320** State of New Mexico, Oil and Gas Bureau, Costs Billed Under Minerals Management  
Service Cooperative Agreement No. 14-35-0002-40254 from September 1, 1993 through  
September 30, 2000 (04/03/2001)

**2001-E-0355** Ute Indian Tribe, Costs Billed Under Minerals Management Service Cooperative Agreement  
No. 15-35-0002-40270 from October 1, 1994 through September 30, 2000 (05/04/2001)  
\*\*\$132,217

## National Park Service

**2001-E-0336** JCM Control Systems, Inc., Costs Billed Under National Park Service Contract No. 1444CX300094906 from January 1, 1994 through July 16, 1999 (04/23/2001) \*\*\$109,865

## Indirect Cost Proposals

### Bureau of Indian Affairs

**2001-P-0322** Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 1997 (04/09/2001)  
**2001-P-0323** Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 1998 (04/09/2001) \*\$48,245  
**2001-P-0324** Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 1999 (04/09/2001)  
**2001-P-0325** Organized Village of Kake, Fiscal Year Ended December 31, 1998 (04/09/2001)  
**2001-P-0327** Cheesh'na Tribal Council, Fiscal Year Ended September 30, 1999 (04/12/2001)  
**2001-P-0328** Cheesh'na Tribal Council, Fiscal Year Ended September 30, 2000 (04/12/2001)  
**2001-P-0329** Cheesh'na Tribal Council, Fiscal Year Ended September 30, 2001 (04/12/2001)  
**2001-P-0337** Sheep Ranch Rancheria of Me-Wuk Indians, Fiscal Year Ended December 31, 2001 (04/23/2001)  
**2001-P-0338** Cow Creek Band of Umpqua Tribe of Indians, Fiscal Year Ended December 30, 1998 (04/24/2001) \*\$224,529  
**2001-P-0344** Fort Belknap College, Fiscal Year Ended August 31, 1999 (05/03/2001)  
**2001-P-0345** Fort Belknap College, Fiscal Year Ended August 31, 2000 (05/03/2001)  
**2001-P-0347** Fort Belknap College, Fiscal Year Ended August 31, 1993 (05/03/2001)  
**2001-P-0348** Fort Belknap College, Fiscal Year Ended August 31, 1994 (05/03/2001)  
**2001-P-0349** Fort Belknap College, Fiscal Year Ended August 31, 1995 (05/03/2001)  
**2001-P-0350** Fort Belknap College, Fiscal Year Ended August 31, 1996 (05/03/2001)  
**2001-P-0351** Fort Belknap College, Fiscal Year Ended August 31, 1997 (05/03/2001)  
**2001-P-0352** Sisseton-Wahpeton Sioux Tribe, Fiscal Year Ended September 30, 1999 (05/03/2001) \$38,681  
**2001-P-0353** Peoria Tribe of Indians Of Oklahoma, Fiscal Year Ended March 31, 2001 (05/03/2001)  
**2001-P-0370** Colorado River Indian Tribes, Fiscal Year Ended December 31, 1999 (05/11/2001) \*\$213,683  
**2001-P-0380** Minnesota Chippewa Tribe, Fiscal Year Ended September 30, 2001 (05/15/2001)  
**2001-P-0381** Chickasaw Nation of Oklahoma, Fiscal Year Ended September 30, 2000 (05/15/2001) \*\$632,596  
**2001-P-0382** Chickasaw Nation of Oklahoma, Fiscal Year Ended September 30, 2001 (05/15/2001) \*\$590,646  
**2001-P-0390** Gila River Indian Community, Fiscal Year Ended September 30, 2000 (05/23/2001)  
**2001-P-0391** Gila River Indian Community, Fiscal Year Ended September 30, 1999 (05/23/2001) \*\$593,157  
**2001-P-0392** Nooksack Indian Tribe, Fiscal Year Ended December 31, 1999 (05/23/2001) \*\$202,778  
**2001-P-0393** Nooksack Indian Tribe, Fiscal Year Ended December 31, 2000 (05/23/2001) \*\$70,216  
**2001-P-0399** Hualapai Nation, Fiscal Year Ended December 31, 2000 (05/31/2001) \*\$14,574

<b>2001-P-0403</b>	Miccosukee Corporation, Fiscal Year Ended September 30, 1999 (05/31/2001)
<b>2001-P-0404</b>	Miccosukee Corporation, Fiscal Year Ended September 30, 2000 (05/31/2001)
<b>2001-P-0405</b>	Saint Regis Mohawk Tribe, Fiscal Year Ended December 31, 2001 (05/31/2001) *\$342,219
<b>2001-P-0409</b>	Trinidad Rancheria, Fiscal Year Ended December 31, 2000 (06/15/2001) *\$23,052
<b>2001-P-0410</b>	Trinidad Rancheria, Fiscal Year Ended December 31, 2001 (06/15/2001)
<b>2001-P-0411</b>	Spirit Lake Sioux Tribe, Fiscal Year Ended September 30, 2002 (06/19/2001) *\$70,666
<b>2001-P-0412</b>	Spirit Lake Sioux Tribe, Fiscal Year Ended September 30, 2001 (06/19/2001) *\$133,095
<b>2001-P-0414</b>	Confederated Tribes of the Chehalis Reservation, Fiscal Year Ended December 31, 2000 (06/25/2001) *\$150,111
<b>2001-P-0415</b>	Redwood Valley Rancheria of Pomo Indians of California, Fiscal Year Ended December 31, 1999 (06/25/2001)
<b>2001-P-0416</b>	Redwood Valley Rancheria of Pomo Indians of California, Fiscal Year Ended December 31, 2000 (06/25/2001)
<b>2001-P-0417</b>	Kenaitze Indian Tribe Ira, Fiscal Year Ended September 30, 1999 (07/02/2001) *\$60,566
<b>2001-P-0418</b>	Kenaitze Indian Tribe Ira, Fiscal Year Ended September 30, 2001 (07/02/2001) *\$60,566
<b>2001-P-0424</b>	Chemehuevi Indian Tribe, Fiscal Year Ended December 31, 2000 (07/09/2001)
<b>2001-P-0425</b>	Chemehuevi Indian Tribe, Fiscal Year Ended December 31, 2001 (07/09/2001) *\$47,840
<b>2001-P-0426</b>	Confederated Salish and Kootenai Tribes of the Flathead Reservation, Fiscal Year Ended September 30, 1999 (07/09/2001) *\$520,729
<b>2001-P-0427</b>	Confederated Salish and Kootenai Tribes of the Flathead Reservation, Fiscal Year Ended September 30, 2000 (07/09/2001)
<b>2001-P-0428</b>	Confederated Salish and Kootenai Tribes of the Flathead Reservation, Fiscal Year Ended September 30, 2001 (07/09/2001)
<b>2001-P-0429</b>	Alaska Inter-Tribal Council, Fiscal Year Ended December 31, 2000 (07/09/2001) *\$86,523
<b>2001-P-0430</b>	Alaska Inter-Tribal Council, Fiscal Year Ended December 31, 2001 (07/09/2001) *\$86,523
<b>2001-P-0432</b>	Elko Band Council of the Te Moak Tribe of the Western Shoshone Tribe, Fiscal Year Ended September 30, 2000 (07/11/2001)
<b>2001-P-0433</b>	Elko Band Council of the Te-Moak Tribe of Western Shoshone, Fiscal Year Ended September 30, 2001 (07/11/2001)
<b>2001-P-0434</b>	Tanana Ira Native Council, Fiscal Year Ended September 30, 1999 (07/11/2001)
<b>2001-P-0435</b>	Tanana Ira Native Council, Fiscal Year Ended September 30, 2000 (07/11/2001)
<b>2001-P-0436</b>	Tanana Ira Native Council, Fiscal Year Ended September 30, 2001 (07/11/2001)
<b>2001-P-0441</b>	Kaw Nation, Fiscal Year Ended December 31, 1999 (07/11/2001)
<b>2001-P-0442</b>	Kaw Nation, Fiscal Year Ended December 31, 2000 (07/11/2001)
<b>2001-P-0443</b>	Kaw Nation, Fiscal Year Ended December 31, 2001 (07/11/2001)
<b>2001-P-0444</b>	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 1996 (07/17/2001) *\$11,637
<b>2001-P-0445</b>	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 1997 (07/17/2001) *\$13,127
<b>2001-P-0446</b>	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 1998 (07/17/2001)
<b>2001-P-0447</b>	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 1999 (07/17/2001)
<b>2001-P-0448</b>	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 2000 (07/17/2001)
<b>2001-P-0449</b>	Makah Tribal Council, Fiscal Year Ended December 31, 2001 (07/18/2001)

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<b>2001-P-0450</b>	Narragansett Indian Tribe, Fiscal Year Ended December 31, 1994 (07/17/2001)
<b>2001-P-0451</b>	Narragansett Indian Tribe, Fiscal Year Ended December 31, 1995 (07/17/2001)
<b>2001-P-0452</b>	Narragansett Indian Tribe, Fiscal Year Ended December 31, 1997 (07/17/2001)
<b>2001-P-0453</b>	Narragansett Indian Tribe, Fiscal Year Ended December 31, 1998 (07/17/2001) *\$226,967
<b>2001-P-0454</b>	Narragansett Indian Tribe, Fiscal Year Ended December 31, 1999 (07/17/2001) *\$5,022
<b>2001-P-0455</b>	Narragansett Indian Tribe, Fiscal Year Ended December 31, 2000 (07/17/2001) *\$192,266
<b>2001-P-0456</b>	Intertribal Council of Michigan, Fiscal Year Ended September 30, 2001 (07/17/2001) *\$4,162
<b>2001-P-0457</b>	White Earth Reservation, Fiscal Year Ended September 30, 1999 (07/18/2001)
<b>2001-P-0458</b>	Pokagon Band of Potawatomi Indians, Fiscal Year Ended September 30, 1998 (07/17/2001) *\$454,995
<b>2001-P-0459</b>	Great Lakes Intertribal Council, Fiscal Year Ended June 30, 2001 (07/17/2001) *\$14,944
<b>2001-P-0460</b>	St. Croix Tribal Council, Fiscal Year Ended September 30, 2000 (07/17/2001) *\$24,730
<b>2001-P-0463</b>	Wampanoag Tribe of Gay Head Aquinnah, Fiscal Year Ended September 30, 1999 (07/18/2001)
<b>2001-P-0464</b>	Wampanoag Tribe of Gay Head Aquinnah, Fiscal Year Ended September 30, 2000 (07/18/2001)
<b>2001-P-0465</b>	Wampanoag Tribe of Gay Head Aquinnah, Fiscal Year Ended September 30, 2001 (07/18/2001)
<b>2001-P-0466</b>	Sherwood Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (07/19/2001)
<b>2001-P-0467</b>	Sherwood Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (07/19/2001)
<b>2001-P-0468</b>	Yurok Tribe, Fiscal Year Ended September 30, 2001 (07/24/2001) *\$398,122
<b>2001-P-0469</b>	Cortina Indian Rancheria, Fiscal Year Ended December 31, 2000 (07/24/2001)
<b>2001-P-0471</b>	Cedarville Rancheria, Fiscal Year Ended December 31, 1999 (08/07/2001)
<b>2001-P-0472</b>	Cedarville Rancheria Tribal Office, Fiscal Year Ended December 31, 2000 (08/07/2001)
<b>2001-P-0473</b>	Cedarville Rancheria Tribal Office, Fiscal Year Ended December 31, 2001 (08/07/2001)
<b>2001-P-0474</b>	Delaware Nation of Western Oklahoma, Fiscal Year Ended September 30, 2002 (08/10/2001) *\$12,157
<b>2001-P-0475</b>	Delaware Nation of Western Oklahoma, Fiscal Year Ended Septemebr 30, 2001 (08/10/2001) *\$8,480
<b>2001-P-0476</b>	Pueblo of Laguna, Fiscal Year Ended February 28, 1999 (08/14/2001) *\$26,947
<b>2001-P-0477</b>	Burns Paiute Tribe, Fiscal Year Ended December 31, 2001 (08/15/2001) *\$24,650
<b>2001-P-0478</b>	Oglala Sioux Tribe, Fiscal Year Ended December 31, 1996 (08/20/2001)
<b>2001-P-0479</b>	Sac and Fox Nation of Oklahoma, Fiscal Year Ended September 30, 1999 (08/20/2001) *\$17,260
<b>2001-P-0480</b>	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 2000 (08/23/2001)
<b>2001-P-0481</b>	Lytton Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (08/23/2001)
<b>2001-P-0482</b>	Lytton Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (08/23/2001)
<b>2001-P-0483</b>	Lytton Band of Pomo Indians, Fiscal Year Ended December 31, 2002 (08/23/2001)
<b>2001-P-0484</b>	Ponca Tribe of Oklahoma, Fiscal Year Ended September 30, 2000 (08/24/2001) *\$14,916
<b>2001-P-0485</b>	Ponca Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (08/24/2001) *\$23,223
<b>2001-P-0486</b>	Seminole Nation of Oklahoma, Fiscal Year Ended September 30, 1996 (08/24/2001)
<b>2001-P-0487</b>	Seminole Nation of Oklahoma, Fiscal Year Ended September 30, 1997 (08/24/2001)
<b>2001-P-0488</b>	Seminole Nation of Oklahoma, Fiscal Year Ended December 30, 1999 (08/24/2001)

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<b>2001-P-0489</b>	Tonkawa Tribe of Oklahoma, Fiscal Year Ended December 31, 2000 (08/24/2001) \$107,291
<b>2001-P-0490</b>	Tonkawa Tribe of Oklahoma, Fiscal Year Ended December 31, 2001 (08/24/2001) *\$11,455
<b>2001-P-0491</b>	Summit Lake Paiute Tribe, Fiscal Year Ended December 31, 1996 (08/24/2001)
<b>2001-P-0492</b>	Summit Lake Paiute Tribe, Fiscal Year Ended December 31, 1997 (08/24/2001)
<b>2001-P-0493</b>	Summit Lake Paiute Tribe, Fiscal Year Ended December 31, 1998 (08/24/2001) *\$11,358
<b>2001-P-0494</b>	Summit Lake Paiute Tribe, Fiscal Year Ended December 31, 1999 (08/24/2001)
<b>2001-P-0495</b>	Summit Lake Paiute Tribe, Fiscal Year Ended December 31, 2000 (08/24/2001) *\$24,697
<b>2001-P-0498</b>	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 1997 (09/04/2001)
<b>2001-P-0499</b>	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 1998 (09/04/2001)
<b>2001-P-0500</b>	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 1999 (09/04/2001)
<b>2001-P-0501</b>	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 2000 (09/04/2001)
<b>2001-P-0502</b>	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 2001 (09/04/2001)
<b>2001-P-0503</b>	Mashantucket Pequot Tribal Nation, Fiscal Year Ended September 30, 2002 (09/04/2001)
<b>2001-P-0506</b>	Jicarilla Apache Tribe, Fiscal Year Ended December 31, 1999 (09/05/2001)
<b>2001-P-0507</b>	Jicarilla Apache Tribe, Fiscal Year Ended December 31, 2000 (09/05/2001)
<b>2001-P-0508</b>	Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 1999 (09/05/2001)
<b>2001-P-0509</b>	Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 2000 (09/05/2001) *\$20,461
<b>2001-P-0510</b>	Coquille Indian Tribe, Fiscal Year Ended December 31, 2001 (09/05/2001) *\$217,563
<b>2001-P-0513</b>	Blue Lake Rancheria, Fiscal Year Ended December 31, 1997 (09/10/2001)
<b>2001-P-0514</b>	Blue Lake Rancheria, Fiscal Year Ended December 31, 1998 (09/10/2001)
<b>2001-P-0515</b>	Blue Lake Rancheria, Fiscal Year Ended December 31, 1999 (09/10/2001) *\$58,707
<b>2001-P-0516</b>	Blue Lake Rancheria, Fiscal Year Ended December 31, 2000 (09/10/2001) *\$47,646
<b>2001-P-0522</b>	Saint Stephens Indian School Educational Association, Fiscal Year Ended June 30, 2002 (09/10/2001)
<b>2001-P-0523</b>	Sinte Gleska University, Fiscal Year Ended September 30, 2000 (09/10/2001)
<b>2001-P-0524</b>	Sinte Gleska University, Fiscal Year Ended September 30, 2001 (09/10/2001)
<b>2001-P-0525</b>	Turtle Mountain Band of Chippewa Indians, Fiscal Year Ended September 30, 2001 (09/11/2001) *\$24,483
<b>2001-P-0526</b>	Nottawaseppi Huron Band of Potawatomi, Fiscal Year Ended December 31, 1998 (09/12/2001)
<b>2001-P-0527</b>	Nottawaseppi Huron Band of Potawatomi, Fiscal Year Ended December 31, 1999 (09/12/2001)
<b>2001-P-0528</b>	Nottawaseppi Huron Band of Potawatomi, Fiscal Year Ended December 31, 2000 (09/12/2001)
<b>2001-P-0529</b>	Nottawaseppi Huron Band of Potawatomi, Fiscal Year Ended December 31, 2001 (09/12/2001)
<b>2001-P-0530</b>	Poarch Band of Creek Indians, Fiscal Year Ended December 31, 2001 (09/12/2001)
<b>2001-P-0531</b>	Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 1997 (06/02/2001)
<b>2001-P-0532</b>	Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 1998 (09/13/2001) *\$869,038
<b>2001-P-0533</b>	Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 1999 (09/13/2001) *\$953,219
<b>2001-P-0534</b>	Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 2000 (09/13/2001)
<b>2001-P-0535</b>	Enterprise Rancheria, Fiscal Year Ended December 31, 2001 (09/19/2001)
<b>2001-P-0536</b>	Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 2001 (09/19/2001) \$1,573,943



**2001-P-0537** Agdaagux Tribe of King Cove, Fiscal Year Ended September 30, 2000 *(09/19/2001)*  
**2001-P-0538** Agdaagux Tribe of King Cove, Fiscal Year Ended September 30, 2001 *(09/19/2001)* \*\$7,463  
**2001-P-0539** Dry Creek Rancheria of Pomo Indians of California, Fiscal Year Ended December 31, 2001  
*(09/20/2001)*  
**2001-P-0540** Shoshone-Paiute Tribes of the Duck Valley Indian Reservation, Fiscal Year Ended  
September 30, 2001 *(09/20/2001)*  
**2001-P-0541** Ely Shoshone Tribe, Fiscal Year Ended December 31, 2001 *(09/20/2001)* \*\$56,617  
**2001-P-0543** Choctaw Nation of Oklahoma, Fiscal Year Ended September 30, 2000 *(09/24/2001)*  
**2001-P-0544** Choctaw Nation of Oklahoma, Fiscal Year Ended September 30, 2001 *(09/24/2001)*  
**2001-P-0546** Skagit System Cooperation, Fiscal Year Ended December 31, 2000 *(09/25/2001)*  
**2001-P-0547** Skagit System Cooperative, Fiscal Year Ended December 31, 2001 *(09/25/2001)*  
**2001-P-0548** Bishop Tribal Council, Fiscal Year Ended December 31, 2001 *(09/25/2001)*  
**2001-P-0550** Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 2001  
*(09/25/2001)* \*\$48,670

## **Fish and Wildlife Service**

**2001-P-0461** North Carolina Wildlife Resources Commission, Fiscal Year Ended June 30, 2002  
*(07/17/2001)*  
**2001-P-0462** Indiana Department of Natural Resources, Fiscal Year Ended June 30, 2001 *(07/17/2001)*  
**2001-P-0519** Michigan Department of Natural Resources, Fiscal Year Ended September 30, 2001  
*(09/10/2001)*  
**2001-P-0520** Maryland Department of Natural Resources, Fiscal Year Ended June 30, 2002 *(09/10/2001)*

## **Geological Survey**

**2001-P-0505** State of Wyoming, Geological Survey, Fiscal Year Ended June 30, 2002 *(09/04/2001)*

## **Multi-Office Audit**

**2001-P-0326** Oregon Department of Geology and Mineral Industries, Fiscal Year Ended June 30, 2002  
*(04/09/2001)* \*\$11,499  
**2001-P-0343** Idaho Historical Society, Fiscal Year Ended June 30, 2002 *(05/01/2001)*  
**2001-P-0407** California Department of Parks and Recreation, Fiscal Year Ended June 30, 2001  
*(06/12/2001)* \*\$12,893  
**2001-P-0408** California Department of Parks and Recreation, Fiscal Year Ended June 30, 2002  
*(06/13/2001)* \*\$50,865  
**2001-P-0517** State of Hawaii-Department of Land and Natural Resources, Fiscal Year Ended  
June 30, 2002 *(09/10/2001)*  
**2001-P-0518** Arizona Game and Fish Department, Fiscal Year Ended June 30, 2002 *(09/10/2001)*  
**2001-P-0545** Idaho Department of Parks and Recreation, Fiscal Year Ended June 30, 2002 *(09/25/2001)*  
**2001-P-0549** State of Montana Department of Natural Resources and Conservation, Fiscal Year Ended  
June 30, 2002 *(09/21/2001)*

## **Northern Mariana Islands**

**2001-P-0496** Commonwealth of the Northern Mariana Islands, Indirect Cost Proposal, Fiscal Year Ended September 30, 2002 *(08/27/2001)*

## **National Park Service**

**2001-P-0366** Kansas Historical Society, Fiscal Year Ended June 30, 2002 *(05/11/2001)*

**2001-P-0367** Kansas Historical Society, Fiscal Year Ended June 30, 2001 *(05/11/2001)*

**2001-P-0368** Kansas Historical Society, Fiscal Year Ended June 30, 2003 *(05/11/2001)*

**2001-P-0369** Colorado Historical Society, Fiscal Year Ended June 30, 2001 *(05/11/2001)*

**2001-P-0504** Wyoming Department of State Parks and Cultural Resources, Fiscal Year Ended June 30, 2002 *(09/04/2001)*

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

**2001-P-0413** West Virginia Division of Environmental Protection, Fiscal Year Ended June 30, 2002 *(06/21/2001)*

**2001-P-0542** Virginia Department of Mines, Minerals, and Energy, Fiscal Year Ended June 30, 2002 *(09/24/2001)*

## **Palau**

**2001-P-0339** Republic of Palau, National Government, Indirect Cost Proposal, Fiscal Year Ended September 30, 2001 *(04/23/2001)*

## **Virgin Islands**

**2001-P-0384** Department of Agriculture, Government of the Virgin Islands, Fiscal Years 2000 to 2002 *(05/18/2001)*

**2001-P-0470** Department of Education, Government of the Virgin Islands, Fiscal Years 2000 to 2002 *(08/09/2001)*

## Appendix 3

### Monetary Impact of Audit Activities from April 1, 2001 through September 30, 2001

ACTIVITY*	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE (* and **)	REVENUES	TOTAL
<i>Bureau of Indian Affairs</i>	\$1,910,888	\$9,717,211	0	\$11,628,099
<i>Fish and Wildlife Service</i>	912,386	0	0	912,386
<i>Insular Areas: **</i>				
<i>- American Samoa</i>	426,541	0	0	426,541
<i>- Federated States of         Micronesia</i>	97,299	0	0	97,299
<i>- Guam</i>	0	88,926,625	1,403,990	90,330,615
<i>- Marshall Islands</i>	840,522	0	0	840,522
<i>- U.S. Virgin Islands</i>	1,186,387	3,313,088	256,219	4,755,694
<i>Mineral Management Service</i>	132,217	0	0	132,217
<i>Multi-office</i>	0	325,757	0	325,757
<i>National Park Service</i>	109,865	0	0	109,865
<i>Office of the Secretary</i>	3,234	0	0	3,234
<i>Office of Surface Mining     Reclamation and Enforcement</i>	125,251	0	0	125,251
<b>TOTAL</b>	<b>\$5,744,590</b>	<b>\$102,282,681</b>	<b>\$1,660,209</b>	<b>\$109,687,480</b>

\* Includes monetary impact of indirect cost proposals negotiated.

\*\* Includes non-Federal funds (see Appendix 4).

## Appendix 4

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### **Non-Federal Funding Included in Monetary Impact of Audit Activities During the 6-Month Period Ended September 30, 2001**

**No. 2001-I-0290** - "Virgin Islands Lottery, Government of the Virgin Islands," dated May 2001. All of the \$ 4,635,694 reported as monetary impact represents insular area funds.

**No. 2001-I-0417** - "Loan Programs, Guam Economic Development Authority, Government of Guam," dated September 2001. Of the \$10,946,770 reported as monetary impact, \$493,906 represents insular area funds.

**No. 2001-I-0419** - "Qualifying Certificate Program, Guam Economic Development Authority, Government of Guam," dated September 2001. All of the \$79,383,845 reported as monetary impact represents insular area funds.

## Appendix 5<sup>1</sup>

### Table I

<b>Inspector General Reports with Questioned Costs*</b>			
	<b>No. of Reports**</b>	<b>Questioned Costs</b>	<b>Unsupported Costs***</b>
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	73	\$176,687,299	\$2,503,796
<i>B. Which were issued during the reporting period</i>	25	5,744,590	0
<i>Total (A+B)</i>	<u>98</u>	<u>\$182,431,889</u>	<u>\$2,503,796</u>
<i>C. For which a management decision was made during the reporting period</i>	11	\$1,745,190	0
<i>(i) dollar value of disallowed costs</i>	10	\$1,013,032	0
<i>(ii) dollar value of costs allowed</i>	1	\$732,158	0
<i>D. For which no management decision had been made by the end of the reporting period</i>	87	\$180,686,699	\$2,503,796
<i>E. For which no management decision was made within 6 months of issuance</i>	73	\$176,687,299	\$2,503,796

\*Includes reports issued to Insular Area governor's and other Insular Area officials who do not report to the Secretary and are not subject to policy, guidance, and administrative oversight established by the Assistant Secretary for Policy, Management and Budget.

\*\* 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.

<sup>1</sup> The beginning balances for Appendix 5, Tables 1 through 3, are different from the ending balance in the previous semiannual because the Office of Inspector General has eliminated information on DCAA audits from its database.

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## Appendix 5

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**Table II**

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**Inspector General Reports with Recommendations  
that Funds Be Put to Better Use\***

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	No. of Reports	Dollar Value**
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	20	\$210,196,790
<i>B. Which were issued during the reporting period</i>	<u>60</u>	<u>102,282,681</u> ***
<i>Total (A+B)</i>	80	\$312,479,471
<i>C. For which a management decision was made during the reporting period</i>	56	\$9,792,468
<i>(i) dollar value of recommendations that were agreed to by management</i>	56	\$9,792,468
<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>	24	\$302,687,003
<i>E. For which no management decision was made within 6 months of issuance</i>	20	\$210,196,790

\* Includes recommendations made to Insular Area governor's and other Insular Area officials who do not report the Secretary and are not subject to policy, guidance, and administrative oversight established by the Assistant Secretary for Policy, Management and Budget.

\*\* Includes amounts from preaward audits.

\*\*\* Includes amounts from indirect cost proposals negotiated.

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## Appendix 5

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**Table III**

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**Inspector General Reports With Lost or  
Potential Additional Revenues\***

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	<b>No. of Reports**</b>	<b>Dollar Value</b>
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	11	\$92,667,711
<i>B. Which were issued during the reporting period</i>	2	1,660,209
<i>Total (A+B)</i>	<u>13</u>	<u>\$94,327,920</u>
<i>C. For which a management decision was made during the reporting period</i>	2	\$1,918,080
<i>(i) dollar value of recommendations that were agreed to by management</i>	1	\$18,080
<i>(ii) dollar value of recommendations that were not agreed to by management</i>	1	\$1,900,000
<i>D. For which no management decision had been made by the end of the reporting period</i>	12	\$92,409,840
<i>E. For which no management decision was made within 6 months of issuance</i>	10	\$90,767,711

\* Includes reports issued to Insular Area governor's and other Insular Area officials who do not report to the Secretary and are not subject to policy, guidance, and administrative oversight established by the Assistant Secretary for Policy, Management, and Budget.

\*\* Report total cannot be reconciled because some report recommendations have dollar amounts in C. and D.

## Appendix 6

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### Summary of Reports Over 6 Months Old Pending Management Decisions

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This listing includes internal, contract (except preawards), grant, and single audit reports that were over 6 months old on September 30, 2001 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.

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#### 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) 22 Recommendations Unresolved

##### Insular Areas

##### Republic of the Marshall Islands

**99-I-952** Marshall Islands Development Bank, Republic of the Marshall Islands (09/30/99)  
4 Recommendations and \$382,888 Unresolved

##### Multi-Office

**01-I-0297** Audit Report on the Stripper Oil Well Property Royalty Rate Reduction Program (03/30/01)  
1 Recommendation Unresolved

##### National Park Service

**01-I-0305** Independent Auditors Report on National Park Service Financial Statements for Fiscal Year 2000 (03/30/01) 1 Recommendation Unresolved

##### Office of the Secretary

**00-I-586** Independent Auditors Report on Departmental Offices Financial Statements for Fiscal Year 1999 (7/14/00) 1 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*)

### **Bureau of Reclamation**

- 00-E-688** Interstate Electrical Contractor, Claims for Equitable Adjustment Submitted to Bureau of Reclamation Under Contract No. 1425-5-CC-40-17910 (09/18/00) \$982,917 Unresolved
- 01-E-0184** Mingus Constructors, Inc., Claim for Equitable Adjustment Submitted to Bureau of Reclamation under Contract No. 1425-5-CC-40-17910 (02/14/01) \$725,790 Unresolved
- 01-E-0229** Costs Claimed by Sloat and Associates, Incorporated, under Bureau of Reclamation Contract No. 1425-5-CC-40-18140 (02/14/01) \$157,964 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) \$1,453,632 Unresolved

### **Geological Survey**

- 93-E-339** TGS Technology, Incorporated, Closing Statement (12/22/92) \$520,235 Unresolved

## Insular Areas

### Republic of the Marshall Islands

**95-E-0951** Grant and Trust Funds provided for the Rongelap Resettlement Project, Republic of the Marshall Islands (5/22/95) \$215,960 Unresolved

### Virgin Islands

**98-E-0098** Claims against the Federal Emergency Management Agency's Community Disaster Loan, Government of the Virgin Islands (11/12/97) \$21,700 Unresolved

### National Park Service

**00-E-289** JCM Control Systems, Incorporated, Costs Billed from January 1, 1997 through July 16, 1999, Under National Park Service Contract No. 1443CX300094906 (3/24/00) \$83,125 Unresolved

**00-E-0607** Harrison and Palmer, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 (08/08/00) \$52,703 Unresolved

**00-E-0706** Southern Insulation, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from November 1, 1996 through June 1, 1999 (9/29/00) \$86,262 Unresolved

**01-E-0035** Callas Contractors, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1997 (11/07/00) \$16,425 Unresolved

**01-E-0036** Capitol Mechanical Construction, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1999 (11/7/00) \$98,194 Unresolved

**01-E-0244** E.M.S. Consultants, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from May 1, 1996 through June 1, 1999 (02/28/01) \$327,330 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 and \$825,170 Unresolved (*circumstances beyond the bureau's control have delayed resolution of the recommendation*)

**99-A-615** Porcupine School, Fiscal Year Ended June 30, 1997 (6/18/99) 4 Recommendations Unresolved

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<b>00-A-34</b>	Wounded Knee District School, Fiscal Year Ended June 30, 1997 (11/15/99) 5 Recommendations Unresolved
<b>00-A-76</b>	Big Pine Paiute Tribe of the Owens Valley, Fiscal Year Ended December 31, 1995 (12/1/99) 12 Recommendations Unresolved
<b>00-A-109</b>	Seminole Nation of Oklahoma, Fiscal Year Ended September 30, 1995 (12/7/99) 10 Recommendations Unresolved
<b>00-A-455</b>	Seminole Tribe of Florida, Fiscal Year Ended June 30, 1998 (5/19/00) 11 Recommendations Unresolved
<b>00-A-459</b>	Enemy Swim Day School, Fiscal Day Ended September 30, 1998 (5/19/00) 3 Recommendations Unresolved
<b>00-A-578</b>	Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 1997 (7/14/00) 4 Recommendations Unresolved
<b>00-A-579</b>	Quartz Valley Indian Reservation, Fiscal Year Ended December 31, 1993 (7/14/00) 1 Recommendation and \$4,579 Unresolved
<b>00-A-580</b>	Quartz Valley Indian Reservation, Fiscal Year Ended December 31, 1994 (7/14/00) 1 Recommendation and \$12,672 Unresolved
<b>01-A-0004</b>	Tunica-Biloxi Tribe of Louisiana, Fiscal Year Ended December 31, 1998 (10/10/00) 1 Recommendation Unresolved
<b>01-A-0005</b>	Otoe-Missouri Tribe of Indians, Fiscal Year Ended December 31, 1997 (10/10/00) 1 Recommendation and \$161,770 Unresolved
<b>01-A-0203</b>	Quechan Indian Tribe, Fiscal Year Ended December 31, 1998 (01/25/01) 1 Recommendation Unresolved
<b>01-A-0215</b>	Shoshone-Bannock School District Number 512, Fiscal Year Ended June 30, 1999 (02/08/01) 1 Recommendation Unresolved
<b>01-A-0218</b>	Hopland Band of Pomo Indians, Fiscal Year Ended December 31, 1998 (02/08/01) 1 Recommendation Unresolved
<b>01-A-0256</b>	Coyote Canyon Rehabilitation Center, Inc., and Affiliate, Fiscal Year Ended June 30, 1999 (03/23/01) 1 Recommendation Unresolved
<b>01-A-0263</b>	Osage Nation, Fiscal Year Ended September 30, 1997 (03/05/01) 1 Recommendation Unresolved
<b>01-A-0265</b>	Chilchinbeto Community School, Inc., Fiscal Year Ended June 30, 1999 (03/05/01) 1 Recommendation Unresolved
<b>01-A-0292</b>	Thlopthlocco Tribal Town, Fiscal Years Ended September 30, 1996 and 1997 (03/27/01) 1 Recommendation Unresolved
<b>01-A-0299</b>	Porcupine School, Fiscal Year Ended June 30, 1998 (03/29/01) 1 Recommendation \$103,603 Unresolved
<b>01-A-0304</b>	Seneca Nation of Indians, Fiscal Year Ended September 30, 1999 (03/29/01) 1 Recommendation Unresolved

## **Fish and Wildlife Service**

<b>97-A-993</b>	Virginia, Fiscal Year Ended June 30, 1995 (8/8/97) 2 Recommendations Unresolved (unresolved recommendations pertain to National Park Service)
<b>97-A-1180</b>	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)
01-A-0195	State of Utah, Fiscal Year Ended June 30, 1999 (01/29/01) 1 Recommendation and \$30,183 Unresolved
01-A-0196	State of Georgia, Fiscal Year Ended June 30, 1999 (01/29/01) 1 Recommendation Unresolved
01-A-0202	State of California, Fiscal Year Ended June 30, 1999 (01/29/01) 1 Recommendation Unresolved
01-A-0242	New Hampshire, Fiscal Year Ended June 30, 1998 (02/23/01) 1 Recommendation Unresolved

## National Park Service

98-A-194	Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 1997 (12/24/97) 2 Recommendations Unresolved
98-A-229	National Institute for the Conservation of Cultural Property, Incorporated, 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
00-A-0158	Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 1998 (12/17/99) 1 Recommendation Unresolved
00-A-0160	Sainte Genevieve, Missouri, Fiscal Year Ended September 30, 1998 (12/17/99) 1 Recommendation Unresolved
00-A-0186	Allegheny Ridge Corporation, Fiscal Year Ended June 30, 1997 (01/13/00) 1 Recommendation Unresolved
01-A-0089	Georgia Trust for Historic Preservation, Fiscal Year Ended March 31, 1999 (12/14/00) 1 Recommendation Unresolved
01-A-0251	Decatur, Alabama, Fiscal Year Ended September 30, 1997 (03/01/01) 1 Recommendation Unresolved

## Office of Surface Mining Reclamation and Enforcement

00-A-0087	Sheridan, Wyoming, Fiscal Year Ended June 30, 1998 (11/05/99) 1 Recommendation Unresolved
01-A-0201	Commonwealth of Pennsylvania, Fiscal Year Ended June 30, 1999 (01/29/01) 1 Recommendation and \$26,819 Unresolved

## **Office of the Secretary**

**00-A-0062**      Hawaii, Fiscal Year Ended June 30, 1998 *(11/04/99)* 1 Recommendation Unresolved  
**00-A-0099**      Pennsylvania State University, Fiscal Year Ended June 30, 1998 *(11/19/99)*  
                         1 Recommendation and \$2,303 Unresolved

## Appendix 7

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### Summary of Internal Reports Over 6 Months Old Pending Corrective Action

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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 listed pertain to corrective actions that affect the Department of the Interior funds.

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#### 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-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
99-I-937	Auditors Report on Bureau of Indian Affairs Consolidated Comparative Financial Statements for Fiscal Years 1998 and 1997 (9/24/99) 1 Recommendation
00-I-597	Independent Auditors Report on Bureau of Indian Affairs Financial Statement for Fiscal Year 1999 (7/28/00) 7 Recommendations
01-I-237	Construction Costs of Chief Leschi School, Constructed by the Puyallup Tribe Under Bureau of Indian Affairs Replacement School Construction (3/5/01) 1 Recommendation

#### 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
97-I-1104	Management of Herd Levels, Wild Horse and Burro Program, Bureau of Land Management (08/12/97) 1 Recommendation
97-I-1300	Issuance of Mineral Patents, Bureau of Land Management and Office of the Solicitor (9/30/97) 1 Recommendation
98-I-419	The Adopt-A-Horse Program, Bureau of Land Management (4/30/98) 1 Recommendation

- 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)  
2 Recommendations
- 00-I-448** Bureau Of Land Management Financial Statements for Fiscal Years 1998 And 1999  
(5/18/00) 2 Recommendations
- 01-I-274** Independent Auditors Report on Bureau of Land Management Financial Statements for  
Fiscal Year 2000 (3/8/01) 2 Recommendations

## **Bureau of Reclamation**

- 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
- 98-I-250** Followup of Recovery of Irrigation Investment Costs, Bureau of Reclamation (2/13/98)  
3 Recommendations
- 98-I-383** Central Valley Project Restoration Fund, Bureau of Reclamation (3/31/98)  
2 Recommendations
- 98-I-623** Followup of Mainframe Computer Policies and Procedures, Administrative Service Center,  
Bureau of Reclamation (8/20/98) 5 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 Recommendation
- 99-I-627** Oglala Sioux Rural Water Supply System, Mni Wiconi Rural Water Supply Project, Bureau  
of Reclamation (6/29/99) 4 Recommendations
- 00-I-270** Followup of Recommendations Concerning Repayment of Municipal and Industrial Water  
Supply Investment Costs, Bureau of Reclamation (3/31/00) 1 Recommendation
- 00-I-376** Concessions Managed by the Bureau of Reclamation (5/8/00) 5 Recommendations

## **Fish and Wildlife Service**

- 95-I-376** Concession Fees, U.S. Fish and Wildlife Service (1/17/95) 1 Recommendation
- 97-I-1302** Partners for Wildlife Habitat Restoration Program, U.S. Fish and Wildlife Service (9/29/97)  
3 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)  
1 Recommendation
- 00-I-050** Miscellaneous Receipts, U.S. Fish and Wildlife Service (11/9/99) 6 Recommendations
- 00-I-226** Deferred Maintenance, U.S. Fish and Wildlife Service (3/10/00) 3 Recommendations

## **Geological Survey**

- 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**

### **Republic of the Marshall Islands**

- 99-I-952** Marshall Islands Development Bank, Republic of the Marshall Islands (9/30/99)  
3 Recommendations

## **Mineral Management Service**

- 97-I-1042** Royalty Management Program's Automated Information Systems, Minerals Management Service (7/31/97) 1 Recommendation
- 00-I-279** Small Refiners Program, Minerals Management Service (3/27/00) 1 Recommendation
- 00-I-333** Internal Controls Over the Accounting System, Financial Management Branch, Minerals Management Service (3/31/00) 1 Recommendation
- 00-I-647** General and Application Controls Over the Technical Information Management System, Offshore Minerals Management, Minerals Management Service (8/31/00)  
7 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
- 99-I-782** Processing Notifications for the Stripper Oil Well Property Royalty Rate Reduction Program, Minerals Management Service (8/31/99) 1 Recommendation
- 00-I-300** Supporting Documentation for Operators Participating in the Stripper Oil Well Property Royalty Rate Reduction Program, Bureau of Land Management and Minerals Management Service (3/27/00) 2 Recommendations

## **National Park Service**

- 97-I-908** Automated Law Enforcement System, National Park Service (6/23/97) 1 Recommendation
- 98-I-406** Followup of Recommendations Concerning Utility Rates Imposed by the National Park Service (4/15/98) 5 Recommendations
- 99-I-518** Land Acquisition Activities, National Park Service (5/28/99) 2 Recommendations



- 99-I-959** Deferred Maintenance, National Park Service (9/30/99) 1 Recommendation  
**00-I-621** Independent Auditor's Report of National Park Service Financial Statements for Fiscal Year 1999 (8/8/00) 2 Recommendations  
**01-I-116** Collection and Use of Concession Fees (1/11/01) 1 Recommendation  
**01-I-305** Independent Auditors Report on the National Park Service Financial Statements for Fiscal Year 2000 (3/30/01) 28 Recommendations

## **Office of the Secretary**

- 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 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  
**99-I-372** Financial Statements for Fiscal Year 1997 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 (3/26/99) 9 Recommendations  
**00-I-434** Independent Auditors Report on the Financial Statements for Fiscal Years 1998 and 1999 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) 1 Recommendation  
**01-I-205** Independent Auditors Report on the Financial Statements for Fiscal Years 1999 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 (1/31/01) 2 Recommendations

## Appendix 8

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### Summary of Insular Area Reports Over 6 Months Old

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Note: These insular area reports contain recommendations made specifically to the insular area governors and other Insular Area 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.

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#### Internal Audits

##### 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

- 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

##### 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

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<b>93-I-670</b>	Personnel, Property Management, and Procurement Practices, Bureau of Corrections, Government of the Virgin Islands (3/11/93) 14 Recommendations and \$265,823 Unresolved
<b>96-E-828</b>	Accounting Controls for Disaster Assistance Funds, Police Department, Government of the Virgin Islands (5/31/96) 2 Recommendations Unresolved
<b>97-I-40</b>	Division of Agriculture, Department of Economic Development and Agriculture, Government of the Virgin Islands (10/21/96) 8 Recommendations and \$90,000 Unresolved
<b>97-E-189</b>	Subgrant Administration for Disaster Assistance Funds, Office of Management and Budget, Government of the Virgin Islands (11/26/96) 2 Recommendations Unresolved
<b>97-E-239</b>	Procurement Practices for Hurricane-Related Debris Removal, Department of Public Works, Government of the Virgin Islands (12/17/96) 1 Recommendation Unresolved
<b>97-I-243</b>	Workmen's Compensation Program, Government of the Virgin Islands (12/30/96) 15 Recommendations and \$2,530,000 Unresolved
<b>97-E-279</b>	Accounting Controls for Disaster Assistance Funds, Virgin Islands Water and Power Authority (1/7/97) 3 Recommendations Unresolved
<b>98-E-98</b>	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
<b>98-I-188</b>	Internal Revenue Taxes, Bureau of Internal Revenue, Government of the Virgin Islands (12/30/97) 1 Recommendation Unresolved
<b>98-I-191</b>	Building Permit Fees, Department of Planning and Natural Resources, Government of the Virgin Islands (12/30/97) 7 Recommendations and \$143,446 Unresolved
<b>98-I-263</b>	Sewage System User Fees, Government of the Virgin Islands (2/20/98) 5 Recommendations and \$897,212 Unresolved
<b>98-I-384</b>	Hurricane-Related Contracting, Department of Education, Government of the Virgin Islands (3/31/98) 4 Recommendations and \$5,418 Unresolved
<b>98-I-468</b>	Followup of Recommendations Relating to the Bureau of Corrections, Department of Justice, Government of the Virgin Islands (5/29/98) 6 Recommendations Unresolved
<b>98-I-670</b>	Interfund Loans and Federal Grant Balances, Government of the Virgin Islands (9/9/98) 14 Recommendations and \$158,100,000 Unresolved
<b>99-I-365</b>	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
<b>01-I-107</b>	Administrative Functions, Legislature of the Virgin Islands, Government of the Virgin Islands (12/29/00) 8 Recommendations and \$1,320,293 Unresolved
<b>01-I-303</b>	Billing and Collection Functions, Virgin Islands Port Authority, Government of the Virgin Islands (3/30/01) 9 Recommendations and \$2,086,162 Unresolved

## **Contracts**

### **Republic of the Marshall Islands**

<b>95-E-951</b>	Grant and Trust Funds Provided for the Rongelap Resettlement Project, Republic of the Marshall Islands (5/22/95) \$215,960 Unresolved
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## Single Audits

### American Samoa

- 01-A-245 American Samoa Government, Fiscal Year Ended September 30, 1995 (2/28/01)  
1 Recommendation Unresolved

### Commonwealth of the Northern Mariana Islands

- 91-A-731 Commonwealth Utilities Corporation, Fiscal Year Ended September 30, 1988 (4/26/91)  
15 Recommendations and \$6,087,882 Unresolved
- 91-A-803 Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1986 (5/7/91)  
1 Recommendation and \$1,537,321 Unresolved
- 91-A-823 Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1987 (5/10/91)  
1 Recommendation and \$455,857 Unresolved
- 91-A-824 Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1988 (5/10/91)  
1 Recommendation and \$196,593 Unresolved
- 92-A-1179 Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1989 (8/13/92)  
1 Recommendation and \$168,711 Unresolved
- 93-A-110 Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1990 (10/26/92)  
1 Recommendation and \$124,450 Unresolved
- 93-A-225 Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1991 (11/19/92)  
1 Recommendation and \$1,119,377 Unresolved
- 93-A-1563 Commonwealth Development Authority, Fiscal Year Ended September 30, 1988 (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 Mariana College, Fiscal Year Ended September 30, 1993 (5/16/97)  
1 Recommendation Unresolved
- 98-A-339 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1996 (3/11/98) 1 Recommendation and \$11,176,309 Unresolved
- 98-A-355 Commonwealth of the Northern Mariana Islands Public School System, Fiscal Year Ended September 30, 1995 (3/12/99) 1 Recommendation Unresolved
- 99-A-396 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1997 (3/29/99) 1 Recommendation and \$595,151 Unresolved

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<b>00-A-176</b>	Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1998 (1/6/00) 1 Recommendation and \$364,109 Unresolved
<b>00-A-487</b>	Karidat, Fiscal Year Ended September 30, 1994 (6/6/00) 1 Recommendation Unresolved
<b>00-A-505</b>	Karidat, Fiscal Year Ended September 30, 1995 (6/13/00) 1 Recommendation Unresolved
<b>01-A-210</b>	Karidat, Fiscal Year Ended September 30, 1996 (2/1/01) 1 Recommendation Unresolved
<b>01-A-212</b>	Karidat, Fiscal Year Ended September 30, 1997 (2/7/01) 1 Recommendation Unresolved
<b>01-A-213</b>	Karidat, Fiscal Year Ended September 30, 1998 (2/7/01) 1 Recommendation Unresolved
<b>01-A-269</b>	Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1999 (3/8/01) 1 Recommendation and \$146,174 Unresolved

## **Federated States of Micronesia**

<b>96-A-482</b>	Federated State of Micronesia National Government, Fiscal Year Ended September 30, 1994 (2/29/96) 1 Recommendation and \$57,900 Unresolved
<b>97-A-244</b>	Federated States of Micronesia National Government, Fiscal Year Ended September 30, 1995 (12/23/96) 1 Recommendation and \$166,523 Unresolved
<b>98-A-386</b>	Federated States of Micronesia National Government, Fiscal Year Ended September 30, 1996 (3/31/98) 1 Recommendation and \$109,560 Unresolved
<b>99-A-189</b>	Federated States of Micronesia National Government, Fiscal Year Ended September 30, 1997 (1/12/99) 1 Recommendation Unresolved
<b>00-A-139</b>	Federated States of Micronesia National Government, Fiscal Year Ended September 30, 1998 (12/10/99) 1 Recommendation and \$97,396 Unresolved

## ***Chuuk***

<b>91-A-505</b>	Chuuk State Government, Fiscal Year Ended September 30, 1989 (2/20/91) 1 Recommendation and \$665,817 Unresolved
<b>92-A-519</b>	Chuuk State Government, Fiscal Year Ended September 30, 1990 (2/25/92) 1 Recommendation and \$1,940,938 Unresolved
<b>94-A-374</b>	State of Chuuk, Federated States of Micronesia, Fiscal Year Ended September 30, 1992 (2/28/94) 15 Recommendations Unresolved

## ***Kosrae***

<b>94-A-367</b>	State of Kosrae, Federated States of Micronesia, Fiscal Year Ended September 30, 1992 (2/24/94) 9 Recommendations Unresolved
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## ***Pohnpei***

<b>91-A-398</b>	Pohnpei State Government, Fiscal Year Ended September 30, 1989 (2/4/91) 1 Recommendation and \$98,216 Unresolved
<b>94-A-527</b>	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

**Guam**

**00-A-195** Government of Guam, Fiscal Year Ended September 30, 1998 (1/25/00) 1 Recommendation  
and \$2,305,544 Unresolved

**01-A-289** Government of Guam, Fiscal Year Ended September 30, 1999 (3/26/01) 1 Recommendation  
and \$3,147,789 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)  
1 Recommendation 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) 1 Recommendation and  
\$517,693 Unresolved

**94-A-882** Republic of Palau, Fiscal Year Ended September 30, 1992 (6/27/94) 1 Recommendation and  
\$4,085 Unresolved

**98-A-130** Republic of Palau, Fiscal Year Ended September 30, 1996 (11/19/97) 1 Recommendation  
Unresolved

**98-A-176** Palau Community Action Agency, Fiscal Year Ended September 30, 1994 (12/12/97) 1  
Recommendation and \$4,769 Unresolved

**98-A-177** Palau Community Action Agency, Fiscal Year Ended September 30, 1995 (12/12/97)  
1 Recommendation and \$43,843 Unresolved

**99-A-37** Republic of Palau, Fiscal Year Ended September 30, 1997 (10/20/98) 1 Recommendation  
and \$1,029,762 Unresolved

**99-A-333** Palau Community Action Agency, Fiscal Year Ended September 30, 1996 (3/1/99)  
1 Recommendation and \$2,310 Unresolved

**99-A-960** Palau Community Action Agency, Fiscal Year Ended September 30, 1997 (9/30/99)  
1 Recommendation Unresolved

**00-A-000** Republic of Palau, Fiscal Year Ended September 30, 1998 (10/9/99) 1 Recommendation and  
\$424,084 Unresolved

**00-A-393** Palau Community Action Agency, Fiscal Year Ended September 30, 1998 (9/11/00)  
1 Recommendation Unresolved

**01-A-063** Palau Community College, Fiscal Year Ended September 30, 1999 (12/14/00)  
1 Recommendation Unresolved

**01-A-261** Palau Community Action Agency, Fiscal Year Ended September 30, 1999 (3/5/01)  
1 Recommendation Unresolved

## **Republic of the Marshall Islands**

**01-A-029** Republic of the Marshall Islands, Fiscal Year Ended September 30, 1999 *(10/30/00)*  
1 Recommendation and \$2,298,000 Unresolved

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

**98-A-154** Government of the Virgin Islands, Fiscal Year Ended September 30, 1994 *(12/2/97)*  
1 Recommendation and \$632,247 Unresolved

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## Appendix 9

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### Statutory and Administrative Responsibilities

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The Inspector General Act of 1978 as amended (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:

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#### 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. 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. 104-156	Single Audit Act Amendments of 1996
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. 106-398	Government Information Security Reform Act, Title X, subtitle G of the Defense Authorization Act
P.L. 106-408	Fish and Wildlife Programs Improvement and National Wildlife Refuge System Centennial Act of 2000
P.L. 106-554	Consolidated Appropriations Act, 2001

#### 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"
01-02	"Audit Requirements for Federal Financial Statements" (Bulletin)
01-09	"Form and Content of Agency 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 10

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	Inspector General Act of 1978, as amended	
Section 4(a)(2)	Review of Legislation and Regulations	N/A*
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	3-21
Section 5(a)(2)	Recommendations for Corrective Action with Respect to Significant Problems, Abuses, and Deficiencies	3-21
Section 5(a)(3)	Significant Recommendations from Agency's Previous Reports on which Corrective Action has not been Completed	48-51
Section 5(a)(4)	Matters Referred to Prosecutive Authorities and Resulting Convictions	ii
Section 5(a)(5)	Matters Reported to the Head of the Agency	N/A*
Section 5(a)(6)	List of Audit Reports Issued during the Reporting Period	23-30
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Section 5(a)(10)	Summary of Audit Reports Issued before the Commencement of the Reporting Period for which no Management Decision has been made	42-47
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*

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\*N/A: Nothing to report this period.



## **General Information**

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