

# OFFICE OF INSPECTOR GENERAL

U.S. DEPARTMENT OF THE INTERIOR

## SEMIANNUAL REPORT



OCTOBER 2003

I am pleased to present the results and accomplishments of the Office of Inspector General from April 1, 2003, through September 30, 2003. During this reporting period, we continued to concentrate our efforts on helping the Department of the Interior address its most serious management challenges, several of which are long-standing.

More disturbing information was revealed in the area of land exchanges and appraisals, which have been the subject of long-standing critique by our office and the General Accounting Office. In our August 2003 report of investigation, we exposed actions by the Department's land exchange negotiators who, with the assistance of members of the Department's Solicitor's Office, made efforts to conceal the actual terms of the San Rafael (Utah) land exchange agreement from decision-makers. Though criminal prosecution was declined, administrative action by Department officials is pending. The results of our lengthy investigation into the San Rafael exchange suggest that the Secretary needs to expand appraisal process reforms currently focused on administrative land exchanges to include legislative exchanges. In a June 2003 press release, the Secretary announced a plan to consolidate real estate appraisal functions now performed by several bureaus within the Department, a major reform that has been recommended for decades. In July, the Secretary announced the establishment of an Appraisal Reform Implementation Team, which has been charged with devising an action plan and schedule for consolidation. Our recommendations provide the foundation to ensure that all appraisals are credible and independent and, if implemented effectively, should restore public confidence in the Department's ability to carry out land transactions in a manner that protects the public interest.

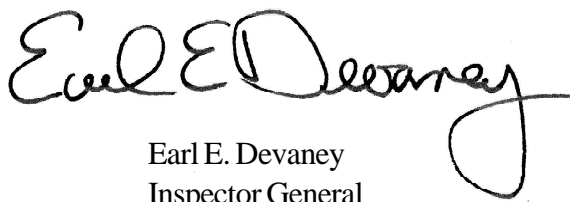
Regarding ongoing administrative management challenges facing the Department, we uncovered a \$20 million surplus in the Department's Working Capital Fund, a surplus of which Department officials were unaware. We initiated this evaluation at the request of the U.S. House of Representatives' Committee on Appropriations, Subcommittee on Interior and Related Agencies. We made nine recommendations, all of which the Department agreed with, for improving departmental management and Working Capital Fund operations.

During this reporting period, we reported on several significant department-wide issues that garnered extensive Congressional, media, and public attention. Of particular note was our report on security over national "icons," which was our third in a series of assessments of the Department's Homeland Security efforts. This assessment focused on the status of security at the National Park Service's Icon Parks, which have been designated as key assets by the Department. Similar to what we reported in our last Semiannual Report, we continue to question the Department's sense of urgency in implementing security measures and, as a result, have included security concerns in the Department's list of Top Management Challenges. In particular, National Park Service delayed, postponed, or ignored steps to protect national "icons," as funding for enhanced security competes with other park projects. We found that National Park Service and park officials remain somewhat nonchalant and lackadaisical in their approach to security, unconvinced of the necessity of security measures. Park officials admitted to feeling little pressure to perform, and they are not being held accountable for noncompliance.

We also uncovered continuing deficiencies and weaknesses in the management of and security over information and information technology systems, including the Department's Web sites. In particular, we found that over all, the Department has not managed its web sites efficiently, cost-effectively, or securely. We estimated that the Department currently has approximately 31,000 web sites presenting between three and five million pages of information, with maintenance costs that could be as high as \$220 million annually. For security over IT systems in general, we found that although the Department continues to improve information systems security, until the bureaus and offices are in full compliance, the Department should continue to report to Congress that the lack of an adequate information security program is a material weakness. We are currently reviewing a proactive penetration testing approach to identify network security issues for department managers.

Also during this reporting period, we issued a progress report on the Department's implementation of Secretarial Directives regarding law enforcement reforms. These reforms were dictated by the Secretary as an immediate result of our January 2002 report "Disquieting State of Disorder: An Assessment of Department of the Interior Law Enforcement." In our recent Progress Report, we found that the bureaus and the Department's Office of Law Enforcement and Security have implemented only 8 of the 25 Secretarial Directives, or less than one third. As is the case with the security program, a lack of a sense of urgency continues and public and employee safety remains a significant concern.

Our office is dedicated to ensuring that the Department attains a higher level of integrity and accountability through our audit and investigative activities, and we are committed to not only reporting waste, fraud, abuse and mismanagement, but also partnering with the Department to correct and prevent risks and vulnerabilities. We are confident that this strategic focus will continue to be helpful to the Secretary and decision-makers within the Department and the Congress.



Earl E. Devaney  
Inspector General



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## Statistical Highlights

### Audit Activity

Reports Issued		
» <i>Internal Audits</i>	26	
» <i>Contracts and Grant Audits</i>	<u>04</u>	
	30	30
Single Audits Processed		191

### Audit Impacts

Total Monetary Impact ( <i>Dollar Amounts in Millions</i> )		
» <i>Questioned Costs (Includes Unsupported Costs)</i>	\$11.01	
» <i>Recommendations that Funds be Put to Better Use</i>	85.38	
» <i>Lost or Potential Additional Revenues</i>	<u>19.41</u>	
	\$115.80	\$115.80
Internal Audit Recommendations Made		127
Internal Audit Recommendations Resolved		114

### Investigative

Cases Closed	109
New Cases Opened	196
Hotline Complaints/Inquiries Received	37

**Statistical Highlights (continued)****Criminal**

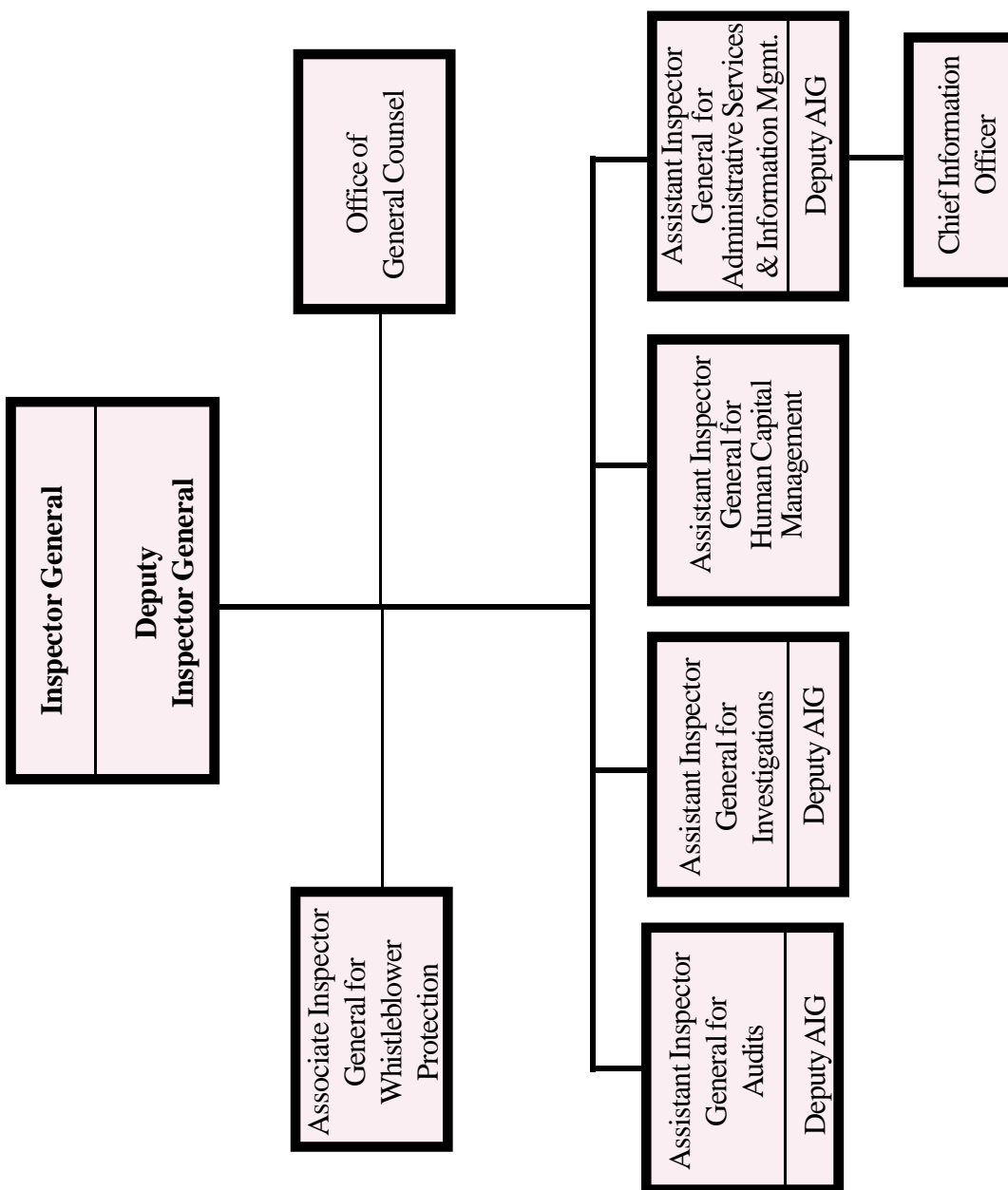
Indictments/Information	15
Convictions	11
Sentencings	14
» Jail	91 Months
» Probation	420 Months
» Community Service	758 Hours
Criminal Judgments/Restitutions	\$957,475
Criminal Matters Referred for Prosecution	25
Criminal Matters Declined	13

**Civil**

Civil Referrals	4
Civil Recoveries	\$49,000,000
Civil Declinations	1

**Administrative**

Personnel Actions	
» Suspensions	4
» Resignations	6
» Retirements	1
» Reprimands/Counseling	16
» Bill for Collection Issued	1
» Removals	2
» General Policy Actions	8
Administrative Recoveries/Restitutions	\$434
Contractor Debarment	3



## MISSION

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

## Responsibilities

The Office of Inspector General (OIG) is responsible for independently and objectively identifying risks and vulnerabilities that directly impact, or could impact, the Department of the Interior's (DOI or the Department) 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 and integrity in the administration of government programs and operations and the demand for programs that work better, cost less, and get the results Americans care about most.

## Activities

The OIG accomplishes its mission by conducting audits, investigations, evaluations, and reviews relating to the programs and operations of the Department. Our activities are tied directly to the Department's major responsibilities and are designed to assist the Department in developing solutions for its most serious management and program challenges, most notably cross-cutting or department-wide issues. They are also designed to ensure that we are keeping critical issues on the "radar screen" of key decision-makers. By continually keeping critical issues prominent, we greatly influence and increase the likelihood that desired outcomes and results that benefit the American taxpayer will be achieved.

## DEPARTMENT OF THE INTERIOR'S TOP MANAGEMENT CHALLENGES

*As reported in the DOI FY 2003 Report on Accountability:*

- ◆ Financial Management
- ◆ Information Technology
- ◆ Health, Safety and Emergency Management
- ◆ Maintenance of Facilities
- ◆ Responsibility to Indians and Insular Areas
- ◆ Resource Protection and Restoration
- ◆ Revenue Collections
- ◆ Procurement, Contracts and Grants

[\*Click Here For Full Report\*](#)





## Department of the Interior

### Former Omega Travel Services Employee Debarred from Government Travel Accounts

Terre Brizzolara, a former employee with Omega Travel (Omega), which provides travel services to the Department of the Interior, was debarred for three years after she pleaded guilty in U.S. District Court to charges of theft. The General Services Administration (GSA) found that Brizzolara had created a fictitious Omega employee to embezzle money from the company.

GSA referred the matter to our office for administrative debarment, and the DOI Office of Acquisition and Property Management successfully debarred Brizzolara for a period of three years. Although Brizzolara had access to government accounts for travel services while working for Omega, we found that she had not used this access for her own personal gain.

This investigation was a cooperative effort among officials at GSA, DOI, and OIG.

### Department Unaware of a \$20 Million Surplus in its Working Capital Fund

[Click Here For Full Report](#)

At the request of the Committee on Appropriations, Subcommittee on Interior and Related Agencies, we performed an evaluation of the Department of the Interior's Working Capital Fund and found that the Department was unaware of a \$20 million surplus that the fund had accumulated, among other concerns.



In the absence of historical information, we believe that overcharging customers may have been the principal cause of the surplus; however, we also found instances where customers were undercharged. We attribute this to an inadequate accounting system and no standard billing process.

The Department's National Business Center administers the Working Capital Fund, which is used to finance common support services such as security, accounting, and contracting for the Department and its bureaus and offices, as well as for other federal agencies. The fund is replenished through billing these entities for services provided. Our evaluation disclosed, in part, that:

- ◆ The National Business Center planned to increase its prices to fund several unauthorized reserves.
- ◆ Financial data was incomplete, and it was unclear whether individual product lines and services provided by the Working Capital Fund were making or losing money.
- ◆ The Department used the Working Capital Fund to pay for activities that also received direct appropriations.

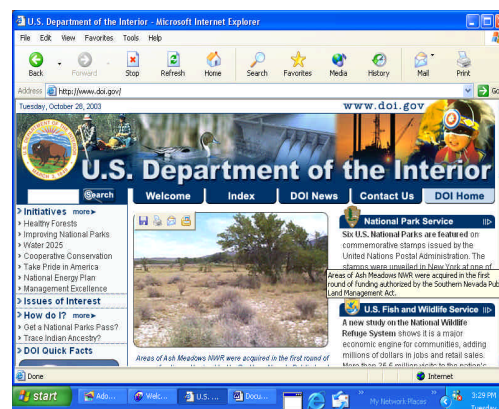
We did find, however, that credit card rebates, which are collected and managed through the Working Capital Fund, were being used for authorized activities in accordance with legislative intent.

We made nine recommendations to improve departmental management and the National Business Center Working Capital Fund operations. The Department's Office of Policy, Management and Budget agreed with all nine.

## Department Faces Challenges in Effectively Managing its Web Sites [Click Here For Full Report](#)

We found that over all, the Department of the Interior has not managed its Web sites efficiently, cost-effectively, or securely. We estimated that the Department currently has approximately 31,000 web sites presenting between three to five million pages of information with maintenance costs that could be as high as \$220 million annually.

We also found that security over the Department's Web site needs to be enhanced. We identified practices used by industry, state, and other federal agencies, as well as those established by the Office of Management and Budget and the National Institute of Standards and Technology, for establishing a sound framework to improve efficiency and transform the site into a more customer-centered Web presence. We believe the proposed practices present the Department with an excellent opportunity to reduce duplication, focus on the customer, enhance security, maintain privacy, and ultimately reduce costs.



The Department's new Web site

The Department has taken action to address the issues raised by our report, including creating a new Web site.

## Although Improving, Information Security Program Shows Weaknesses

The Federal Information Security Management Act of 2002 requires the OIG to annually evaluate the Department's information security program. The purpose of the evaluation is to determine if the Department has an information security program that satisfies the requirements of the Act. The Act requires that agency security programs adequately safeguard information and information systems from unauthorized access, use, disclosure, disruption, modification, and destruction.

We found that although the Department continues to improve information systems security, until the bureaus and offices are in full compliance with the Act, the Department should continue to report to Congress that the lack of an adequate information security program is a material weakness.



## **Bureau of Indian Affairs**

### **Former BIA Contracting Officer's Technical Representative Found Guilty at Trial**

Herman G. Fisher, a former contracting officer's technical representative for the BIA, was found guilty of demanding, accepting, and receiving a bribe from a business owner who was providing portable classrooms to the BIA.

Fisher had threatened that he would hold up BIA payments for work already done, cut off future orders, and terminate and blackball the contractor. Fisher was observed demanding and taking bribes from the businessman at the contractor's office.

The United States Attorney for the District of New Mexico commented publicly that this particular case, which was a joint investigation with the FBI, was "a model of cooperation between the agencies involved."



### **Former Uniband Inc. CEO Sentenced in Theft and Money-Laundering Case**

After pleading guilty to theft, money laundering, conspiracy, and a criminal asset forfeiture, Raymond Poitra, the former Chief Executive Officer of Uniband Inc. was sentenced in the U.S. District Court of North Dakota to 57 months of imprisonment and ordered to pay \$577,397 in restitution to the Turtle Mountain Band of Chippewa Indians. In addition, following his release from prison, Poitra must complete a two-year period of supervised release.

As reported in our last Semiannual Report, these criminal charges were filed against Poitra after our investigation identified a series of schemes where Poitra, in his capacity as CEO of Uniband Inc., a Turtle Mountain Band of Chippewa Indians corporation that received approximately \$44 million annually in federal contracts, stole and laundered approximately \$577,000 in Uniband funds through his use of nominee companies. Poitra was the last of the four defendants to be sentenced in this matter.

## **Contractor Sentenced in BIA Contract Fraud Investigation**

Anthony L. Dohi, owner of Dohi Industries Inc., a contractor in Albuquerque, New Mexico, was sentenced in U.S. District Court for the District of New Mexico to six months of home confinement and five years of supervised probation for his role in a contract fraud scheme involving his father-in-law, former BIA contracting officer Stephen Calvin.

As reported in our April 2003 Semiannual Report, Calvin used his position at BIA to award three contracts to Dohi Industries by circumventing proper bidding procedures, providing confidential pricing information to Dohi, and creating falsified contract documents for Dohi Industries. Calvin was sentenced to 18 months of imprisonment and 36 months of supervised release for his part in the scheme. Dohi, who had earlier pleaded guilty to theft charges, was also ordered to pay restitution of \$242,036.

## **Tribal Court Employees Charged with Conspiracy, Embezzlement, and False Statements**

Four present and former employees of the Turtle Mountain Band of Chippewa Indians Tribal Court were indicted by a federal grand jury in the District of North Dakota in three separate indictments with eight felony violations, including conspiracy, embezzlement, and false statements.

The first indictment charges Yvette LaFloe Falcon, current Chief Clerk of Court; and Sharon Malaterre, the former Chief Judge, Turtle Mountain Band of Chippewa Indians Court, with one count of conspiracy and multiple counts of embezzlement and theft from an Indian tribal organization. The indictment alleges a scheme in which LaFloe Falcon and Malaterre defrauded the court through theft of travel funds and creation and submission of false travel documents.

A second indictment charged Stephanie R. Jay, small claims clerk, and Angel Poitra, former drug court employee, with theft from an Indian tribal organization and making false statements. These charges also relate to the theft of travel funds and submission of false travel documents. A charge of making a false statement during the course of the investigation was added following Jay's attempt to conceal her thefts.



The last indictment charged Yvette LaFloe Falcon, Chief Clerk of Court, with theft from an Indian tribal organization regarding the theft of court fines and restitution payments.

The Turtle Mountain Band of Chippewa Indians court receives approximately \$300,000 in annual operating revenues from BIA on the basis of a BIA Public Law 93-638 contract. The indictments were the result of a cooperative investigation conducted by our office in conjunction with the U.S. Department of Justice OIG.

### **“Operation Card Trix” Yields New Charges in Kickback Scheme**

Since our April 2003 Semiannual Report, “Operation Card Trix” expanded into a multi-state investigation when two additional BIA employees, one from Wyoming and another from South Dakota, were charged with accepting illegal payments from Kirm G. Kath, sales representative for West Lite Corporation, in exchange for improperly using their government credit cards to purchase products or services.

Edwin St. Clair, a former BIA Facilities Management Branch supervisor at the Wind River Agency in Wyoming, pleaded guilty in the District of Wyoming to a charge that he accepted an illegal gratuity as a kickback for his purchase of electrical merchandise from Kath. Kath previously pleaded guilty to related charges for his role in the plot and was sentenced to serve six and a half years of imprisonment in a separate investigation in Montana. The purchases were made using St. Clair’s government credit card. St. Clair resigned from federal service, and his sentencing is pending.

Monty Whalen, a BIA maintenance mechanic, Facilities Management Branch, Pine Ridge Indian reservation, was indicted by a federal grand jury in the District of South Dakota on five counts of bribery for accepting payments from Kath in connection with improper purchases of \$48,500 in electrical merchandise from West Lite. Whalen, who is still employed by the BIA, was released on his own recognizance following his arrest. Trial is pending.

Two other defendants, whose convictions were reported in the April 2003 Semiannual Report, were recently sentenced for their roles in the kickback schemes. Charles C. Dillon, a BIA supervisor for the Crow Agency Facilities Management Branch, solicited and received payments from Kath and David D. Bauman, vice president of Pro Tech Mechanical, in exchange for using a government credit card to purchase products or services from West Lite and Pro Tech. Dillon pleaded guilty to three counts of bribery, two counts of wire fraud, and one count of making a false statement. He was removed from federal service and was sentenced to 21 months of imprisonment and 36 months of supervised release. He was ordered to pay restitution in the amount of \$72,216.



Emmett Old Bull, a BIA accounting technician at the Facilities Management Branch, solicited and received payments from Kath and Bauman in exchange for using a government credit card to purchase products or services from West Lite and Pro Tech. Old Bull resigned from federal service after his indictment, entered a plea of guilty to a felony charge of accepting an illegal gratuity, and was sentenced to 36 months of supervised probation. Kath and Bauman's sentences were detailed in the April 2003 Semiannual report. Both are currently serving their sentences in a federal corrections facility.

Members of our investigations and audits divisions were joined in this task force investigation by the Department of Health and Human Services OIG, the Department of Housing and Urban Development OIG, the IRS-Criminal Investigation Division, and investigators of the U.S. Attorneys Office in Montana.



### **Former Oklahoma Director of Tribal Assistance Sentenced in Bribery Scheme**

Phillip Bread, the former director of Tribal Assistance for the Oklahoma Department of Commerce, was sentenced in U.S. District Court for the Western District of Oklahoma to a term of 12 months of imprisonment and three years of supervised release. Bread pleaded guilty to accepting a \$6,250 bribe from a company representative with Aquel, which sells water purification and filter equipment, in exchange for helping the company get a contract to sell water purification and filtration devices to the Kiowa Tribe of Oklahoma. Bread was ordered to pay a \$2,000 fine.

Bread held elected office with the Kiowa Tribe of Oklahoma, both as a committee member and as vice chairman, and was involved in making decisions on the expenditure of both federal and tribal funds. At the same time, Bread was employed by the State of Oklahoma Department of Commerce as the Director of Tribal Assistance and was responsible for developing business deals between companies and Oklahoma Indian tribes. Bread abused his position, both as an Oklahoma state official and as an elected official of the Kiowa Tribe of Oklahoma, by personally accepting over \$15,000 in bribes from company officials in exchange for business opportunities with Oklahoma Indian tribes.



### **Asphalt Company Convicted of Submitting False Claim in Highway Repair Scheme**

Asphalt Supply and Service Inc. and the company's president, Robert R. Zimmerman of Laurel, Montana, were convicted of submitting a false claim and making false statements at trial in the District Court of Montana. During the 8-day trial it was revealed that Asphalt Supply and Service submitted altered and fictitious invoices to BIA for reimbursement for expenses that were, in fact, not incurred. The investigation revealed that the company was awarded a contract for the supply and delivery of asphalt materials needed for the repair of a highway on the Pine Ridge Indian reservation.

Due to circumstances beyond the control of the BIA and Asphalt Supply and Service, the delivery of the asphalt materials could not be made. Nonetheless, Asphalt Supply and Service submitted a claim for reimbursement for the cost of the perishable materials it never procured and justified the claim by presenting altered and fictitious invoices to support its claim for more than \$175,000. Sentencing is pending.

Based on the initial indictment, the Department's Office of Acquisition and Property Management suspended Zimmerman and the asphalt company from participating in government contracts. The permanent debarment is pending.

### **Former Indian School Superintendent Sentenced**

Joyce Burr, the former superintendent of the Circle of Nations School in Wahpeton, North Dakota, pled guilty to theft and embezzlement from an Indian tribal organization and was sentenced on the same date to 24 months of probation. She was ordered to pay restitution in the amount of \$49,711.

The Circle of Nations School, which receives millions of dollars annually through grants from the BIA, provides dormitory services and schooling to troubled Indian children from tribes located in a five-state area. Our investigation disclosed that during a 17-month time period between 1999 and 2000, Burr used a school credit card to obtain approximately \$65,000 through cash advances at casinos for her own personal benefit. In addition, the investigation disclosed that Burr fraudulently obtained loans from the Circle of Nations School for \$15,000 and \$25,000, which she, in turn, used to reimburse the school for her aforementioned credit card use.



### **Tribal Chairman Sentenced in Vehicle-Swapping Scheme**

Crow Tribal Chairman Clifford G. BirdinGround was sentenced in U.S. District Court of Montana to 37 months of imprisonment and 36 months of supervised release following his guilty plea to charges that he received bribes from an automobile dealership in return for the purchase of vehicles by the Crow Tribe of Indians. He was ordered to pay restitution in the amount of \$11,100.

A \$559,000 vehicle-swapping scheme that began less than two weeks after BirdinGround took office allowed vehicles owned by the tribe to be traded in to a local car dealership for credit against which BirdinGround's friends and relatives purchased vehicles for their personal use. BirdinGround also used proceeds from the scheme to pay for repairs on his personal vehicles. BirdinGround pled guilty to one count of bribery concerning programs receiving federal funds.

As previously reported, Alexander R. BirdinGround, brother of Clifford G. BirdinGround, pleaded guilty to charges of conspiracy and theft from an Indian tribal organization and was sentenced to three years of probation and ordered to pay restitution to the Crow Tribe in the amount of \$26,444.

## **Former Indian Tribal Financial Officer Pleads Guilty to Embezzlement**

Keo Michael Scott, former accounts payable officer, Wichita and Affiliated Tribes, Anadarko, Oklahoma, pled guilty in U.S. District Court, Western District of Oklahoma, to charges of embezzling higher education funds from Wichita and Affiliated Tribes. The investigation determined that Scott embezzled both federal funds and tribal funds from the tribe, including higher education funds and tribal funds set aside for children's school clothing.

Scott used his position to manipulate the Tribes' accounts payable accounting system to embezzle a total of \$30,409 from the tribe, including \$19,542 from P.L. 93-638 Higher Education Funds, \$3,450 from the tribe's Children's Clothing Assistance Program, and \$7,417 in tribal credit card transactions, which he used for his personal benefit. Sentencing is pending.

## **Texas Man Convicted of Wire Fraud, False Statements, and Money Laundering**

Howard E. Liner, from Katy, Texas, was convicted on 19 counts of wire fraud, false statements, and money laundering. Liner received more than \$1.6 million from investors, including the Upper and Lower Sioux Community Tribes in Minnesota, for a high-yield investment program scheme that promised sensational returns. Liner told investors that the programs were sponsored or overseen by the U.S. Treasury, the Department of Defense, and the Federal Reserve.

From 1999 through 2003, Liner collected money, including \$400,000 from the Upper and Lower Sioux Community Tribes, and falsely represented that the investors' money would be placed in secret investment opportunities that produced returns as high as 100 percent per month. Our investigation revealed that these trading programs were nonexistent. Instead, he diverted investors' funds for his own personal benefit and made a few reassuring payments to investors to create the appearance that the trading programs were actually producing profits. Liner never returned the money to investors. When investors began to threaten legal action, Liner falsely advised investors that the federal government froze the money, that another person stole the funds, and that a flood in Houston had damaged all the bank records.

Liner faces a maximum penalty of five years of imprisonment and a \$250,000 fine on each count of false statement and wire fraud and up to 10 years in prison and a \$250,000 fine on the money laundering count. Liner was taken into custody following the verdict. A sentencing date has not been set.

This case is the result of a joint investigation by our office and the FBI.

## **Tribal Revenue Allocation Plans not Adequately Reviewed or Monitored**

BIA reviews and approves Revenue Allocation Plans submitted by Indian tribes participating in gaming operations to ensure that gaming revenues are responsibly distributed. In accordance with the Indian Gaming Regulatory Act, these revenues should be used to promote “tribal economic development, self sufficiency, and strong tribal governments.” To make per capita payments (gaming revenues distributed directly to tribal members), tribes must have a plan approved by the Secretary.

At the request of the Secretary, we evaluated BIA’s process to review and approve the plans and concluded that:

- ◆ BIA did not consistently determine if tribes reserved adequate amounts of gaming profits for tribal government programs and economic development.
- ◆ BIA did not consistently document the review process.

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We also found that no one monitors a tribe’s compliance with approved plans or systematically enforces against noncompliance. BIA does not have the authority to ensure that tribes comply and the National Indian Gaming Commission only has the authority to impose civil penalties against noncompliant tribes. In addition, the National Indian Gaming Commission does not have a mechanism for identifying noncompliant tribes. Consequently, the approval process is one of voluntary self-compliance.

Our report presents several options for the Department to consider, addressing both the lack of monitoring and possible improvements to BIA’s approval process. The Department agreed with our three recommendations, which were referred to Policy, Management and Budget for tracking of implementation.

## **Opinion on Financial Statements is Unqualified, but Weaknesses Persist**

The BIA received an unqualified opinion on its financial statements in FY 2002. The financial statement audit report, however, identified internal control weaknesses in the following areas, the first four of which are considered material:

- ◆ Information technology systems
- ◆ Financial reporting, oversight, and organization structure
- ◆ Processing of trust transactions
- ◆ Legal liabilities
- ◆ Property, plant, and equipment
- ◆ Environmental liabilities
- ◆ Intra-governmental eliminations
- ◆ Unbilled/reimbursable accounts receivable
- ◆ Undelivered orders

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Additionally, BIA was not in substantial compliance with the three requirements of the Federal Financial Management Improvement Act of 1996. Specifically, BIA's financial management systems did not substantially comply with federal financial management systems requirements, federal accounting standards, and the U.S. Standard General Ledger at the transaction level. Also, BIA was not in compliance with the Debt Collection Improvement Act of 1996.

### **BIA Needs to Ensure that Indian Schools are not Oversized**

BIA's acceptance of inflated school enrollment estimates resulted in the construction of schools for Indian children that were larger than required. The schools were to replace already existing schools that were in poor condition. We estimate that, between 1993 and 1999, BIA spent \$37 million for unneeded school space and has future plans to spend \$74 million for excess school space. The inflated estimates resulted because BIA had not developed or implemented adequate enrollment projection policies and procedures.

BIA generally agreed with our recommendations and is taking actions to correct and strengthen its planning and design process. BIA has implemented interim guidelines for calculating enrollment projections for future replacement school construction and has agreed to determine whether applying these guidelines to projects currently in the designing and planning phase is cost effective and legally feasible.

*[Click Here For Full Report](#)*



**Rough Rock Community School, located in Chinle, Arizona**



## **Bureau of Land Management**

### **Facts Concealed from Congress in San Rafael Land Exchange Negotiation**

A Bureau of Land management (BLM) appraiser alleged that federal negotiators for the proposed San Rafael Land Exchange between the Interior Department and the State of Utah improperly valued federal mineral resources and treated valuation data and appraisals inconsistently. An investigation into these allegations found that Department officials:

- ◆ Negotiated away a substantial interest in the potentially very valuable oil shale resource of the Ua-Ub tract.
- ◆ Devalued the Uintah Basin mineral property by 50 percent without apparent authority.
- ◆ Entered into a deferred purchase agreement to acquire State Desert Tortoise lands using revenue generated from the federal Walker Flat coal tract, even though this was noteconomically viable.
- ◆ Failed to value the State Desert Tortoise land in a manner consistent with the valuation of certain other federal properties.
- ◆ Inappropriately used a consulting report to substantiate that properties to be exchanged were of approximately equal value.

The investigation also revealed that the Department's negotiators, with the assistance of members of the Department's Solicitor's Office, made efforts to conceal the actual results of the negotiations from Department decision-makers and the U.S. Congress. Legislation that would have ratified the exchange agreement passed the U.S. House of Representatives but was not considered by the U.S. Senate, so the exchange was not consummated. Though criminal prosecution was declined, administrative action by Department officials is pending.

## **BLM Land Sales Program in Southern Nevada is a Model for Success**

BLM has significantly expedited the sale of federal land in Southern Nevada by using the public auction approach advocated in the Southern Nevada Public Land Management Act. The use of competitive sales has worked well in a volatile real estate market, such as Las Vegas, where there are more bidders than land available. With full and open competition in the private sector, the marketplace, rather than appraisals, has established the sales price, resulting in federal lands selling, on average, for nearly 50 percent above their estimated market value. As of March 31, 2003, the land sales program had garnered about \$333 million in receipts.

A notable aspect of BLM's land sales program has been the partnerships developed with local governments to jointly select the lands to be sold. Through these partnerships, local governments have selected federal lands needed for community goals and nominated lands for sale to ease the population growth pangs of cities, including Las Vegas, that are landlocked by federal lands.

The magnitude of land sale receipts mandates strict BLM oversight and control of administrative expenses, such as salaries, to implement the Act. BLM's State Director for Nevada has said that effective fund control over administrative expenses will be enforced.

[\*Click Here For Full Report\*](#)



**Federal and private land conveyed to the Red Rock Canyon National Conservation Area under the Southern Nevada Public Land Management Act**



## **Minerals Management Service**

### **Shell Oil Settles Lawsuit for \$49 Million after Admitting to Making False Reports**

In a \$49 million settlement agreement, Shell Oil Company acknowledged its unauthorized venting and flaring of natural gas, the falsity of its reports to the government with respect to the volumes of gas produced and flared, and its failure to properly pay royalties on gas produced from Auger and six other Shell Gulf of Mexico production facilities. This is the largest settlement of its type in the history of the Minerals Management Service (MMS).

Federal law prohibits offshore oil and gas operators from flaring or venting natural gas unless the volume of gas to be flared or vented is small and cannot be economically recovered or the operator first gets permission from MMS. The lawsuit filed by the government as a result of our investigation charged that for certain time periods and leases, Shell vented and flared up to 6 million cubic feet of gas per day from the Auger facility alone – or more than 100 times the amount considered to be within limits by federal regulators.

Agents of our investigations division and officials from MMS determined that between 1994 and 1998, Shell had continually vented and flared gas from its Auger facility without authorization. As part of its effort to cooperate with the federal probe of the Auger facility, Shell disclosed that in addition to Auger, the company had committed similar reporting and royalty violations at numerous other Gulf of Mexico facilities between 1975 and 1998.

### **Amerigas Inc. Settles on Unpaid Royalties to Federal Government**

A False Claims Act lawsuit filed by a third party outside the government alleged that Amerigas Inc. underpaid federal mineral royalties by underreporting the volume and value of the carbon dioxide gas that the company produced from federal land in the McElmo Dome Field in Colorado. In a settlement agreement, the company agreed to pay the government \$195,000 and to pay the case complainant \$90,000.

An IG subpoena disclosed Amerigas Inc. records detailing the company's actual federal lease sales proceeds for carbon dioxide and methane gas, as well as pricing details and royalty payment information, to determine the proper value for royalty payments made to MMS.

## **MMS Oversight of Non-Federal Auditors Ensures Effective, Quality Audits**

MMS has cooperative agreements with state and tribal audit organizations to conduct audits of royalties paid by companies that extract minerals from federal and Indian lands. We found that MMS oversight of the non-federal auditors sufficiently ensures that they perform quality audits, satisfy the terms of their cooperative agreements, and are in compliance with the Government Auditing Standards.

However, MMS needs to correct several weaknesses. Cooperative agreements should be current, all audit work should be covered by an internal quality review process, and the oversight procedure should have a formal follow-up process to ensure that identified weaknesses are corrected.

MMS generally agreed with our recommendations.

[\*Click Here For Full Report\*](#)





## **National Park Service**

### **Government Seeks Extradition in \$3.5 Million Fraud Case**

The Royal Canadian Mounted Police in Toronto, based on an extradition request by the United States, arrested Gregory E. G. Thomlison of Ontario, Canada. Thomlison is currently awaiting an extradition hearing. The extradition request was issued following Thomlison's indictment by a federal grand jury in the Southern District of California, charging him with 67 counts of wire fraud, money laundering, theft of government property, and illegal transfer of bankruptcy assets.

As we reported in our September 2002 Semiannual Report, the indictment alleges that Thomlison, owner/president of Destinet Services Corporation, defrauded his former clients, the National Park Service, and the California State Department of Parks and Recreation. According to the indictment, Destinet Services contracted with clients to manage reservations and ticketing for campgrounds, sports venues, and other entertainment ventures. Thomlison is accused of collecting reservation and ticketing fees from 1994 to 1997 and illegally transferring \$3.5 million to bank accounts of shell companies in Canada, which he controlled. Thomlison allegedly used the funds to support his lifestyle and his other personal business interests.

Following his indictment, a "no-bail" warrant was issued for Thomlison's arrest. The U.S. Attorneys Office requested Canadian authorities, through the Department of Justice, Office of International Affairs, to process Thomlison for extradition to the United States.

This continuing case is a joint effort of our audits and investigations staff.

## **NPS Contractor Sentenced in Embezzlement Scheme**

Mitchell A. Nicholas, former contract computer specialist for NPS in Washington, D.C., was sentenced to 12 months of imprisonment and three years of supervised release after pleading guilty to charges that he stole NPS property and embezzled NPS money. He was ordered to pay \$80,000 in restitution. Additionally, Nicholas was terminated from his position with NPS.

As we reported in our April 2003 Semiannual Report, for three years, while working for NPS, Nicholas used the government-issued credit cards of three NPS employees to purchase nearly \$48,000 in unauthorized computer equipment from a personal friend at a local computer supply company. Nicholas personally picked up the computer equipment but never delivered the property to NPS.

Additionally, Nicholas created a fictitious computer supply business, set up an account with an electronic credit card processing company to accept credit card purchases, and processed more than \$80,000 in NPS credit card purchases to that business for supplies and services that he did not provide. Nicholas created and submitted bogus work orders and billing statements to the NPS in support of his fraudulent scheme. Nicholas used the \$128,280 he embezzled primarily to pay his personal debts.



## Office of Insular Affairs

### Improvements Needed in the Administration of Grants by the Office of Insular Affairs

We examined the process used by the Office of Insular Affairs (OIA) to award and monitor grants to Insular Areas. OIA awards over \$50 million in grants each year that provide Insular Areas with technical and financial assistance to develop more dynamic economies and improve the quality of life for its citizens. While OIA properly processed grants, we found that weaknesses in monitoring grants resulted in public projects that were not completed on time, essential services that were delayed or not provided at all, and federal monies that were wasted.

We made eight recommendations for OIA to more effectively monitor grants, including:

- ◆ Implementing an automated, centralized grant-tracking system to compile and summarize essential information on active grants.
- ◆ Obtaining necessary documentation from grantees to verify that projects are progressing as expected.
- ◆ Determining the status of grants over five years old, which we determined have a cumulative balance of unspent funds totaling \$33 million.

OIA agreed with and implemented five of eight recommendations. Based on OIA's response to the draft report, we revised the other three recommendations and requested that OIA respond to the revised recommendations.

[Click Here For Full Report](#)



**Unfinished St. Croix detention center which was funded in 1984 with a \$1.5 million grant from OIA.**

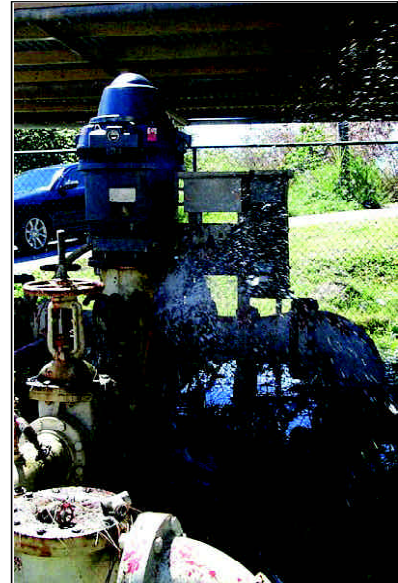
## **Weaknesses Hinder the Operation of the Guam Water and Wastewater Systems**

[\*Click Here For Full Report\*](#)

The Guam Waterworks Authority did not adequately maintain and operate water and wastewater systems. We found deteriorating and inoperable equipment, improperly secured facilities, \$75 million in pending capital improvement projects, and health and safety violations resulting in the assessment of about \$360 million in fines by the Guam Environmental Protection Agency.

We also noted that the Waterworks Authority incurred high overtime costs (\$8.6 million over a three-year period), did not collect delinquent accounts totaling at least \$12.6 million and promissory notes totaling \$448,480, failed to charge customers for the \$554,000 cost of waterline extensions, and failed to comply with established procurement regulations.

Based on the Waterworks Authority's response to the draft report, we consider 10 of the 13 recommendations resolved and implemented and 3 recommendations unresolved.



**Water gushing from an outdoor pump at the Barrigada Heights Station.**

## **Noncompetitive Procurements Increase Cost of Saipan Harbor Project**

[\*Click Here For Full Report\*](#)

We found that the Commonwealth Ports Authority in Saipan did not effectively manage a project to improve the Saipan Harbor. Although the project was completed, the Ports Authority incurred \$6.9 million in cost overruns due to contract change orders, improperly used \$980,000 in project funds, and entered into a \$3.3 million noncompetitive contract. The Office of Insular Affairs was aware that the noncompetitive contract was awarded without a formal bid but did not intervene.

We made two recommendations to the Commonwealth Ports Authority and two recommendations to the Office of Insular Affairs to address these deficiencies. Based on responses to the draft report, we consider the four recommendations unresolved.

## **Weaknesses in Virgin Islands Income Tax Collections Exist Despite Recent Improvements**

In a follow-up review of the Virgin Islands' collection of income taxes, we found that weaknesses still exist with prior-year tax returns. Specifically, the Virgin Islands Bureau of Internal Revenue still needs to reverse \$308,000 in dishonored checks, resolve errors in more than 3,000 returns, collect delinquent taxes totaling \$4.8 million, provide documentation for \$164,000 in penalty waivers, and ensure that 90-day statutory notices are promptly processed.

We made four recommendations to the Governor to address these continuing problems. Because the Governor and the Bureau of Internal Revenue did not respond to the four new recommendations, we consider them unresolved.

[\*Click Here For Full Report\*](#)

## **Surcharges for Emergency Services Collected Properly but Change Could Increase Revenues**

The Virgin Islands telephone company Innovative Telephone Corporation is required to collect a surcharge of \$1 on all telephone bills to fund fire, medical, and 911 emergency services. A member of the Virgin Islands Legislature asked us to determine whether Innovative was properly collecting and remitting the surcharge to the Virgin Islands Government. Our review found that Innovative properly billed for and remitted to the Government \$1.8 million during the 30-month audit period, as required by Virgin Island law (Act No. 6333).

We noted, however, that had the law required that the surcharge be based on the number of telephone lines instead of telephone bills, the surcharge would increase an average of \$9,000 per month.

The Governor of the Virgin Islands did not agree with our recommendation to change the law to assess the surcharge on a more equitable basis. We asked that the Governor provide another response.



[\*Click Here For Full Report\*](#)



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

### **Inventory of Abandoned Mine Lands Needs Improvement**

We found that the Abandoned Mine Land Inventory System (AMLIS), which is an automated database containing information on completed, funded, and unfunded coal reclamation projects, contains inaccurate data.

The Surface Mining Control and Reclamation Act of 1977 requires the Secretary of the Interior to maintain an inventory of high-priority degraded mine sites and to provide standard procedures for states and Indian tribes to keep the inventory current. This led the Office of Surface Mining Reclamation and Enforcement (OSM) to create AMLIS. This system is the primary source of information on the number of sites and amount of funds used for reclamation work completed and for sites remaining to be reclaimed. The inventory identifies \$8.5 billion of remaining abandoned mine sites.

The inaccurate data we found diminishes the usefulness of AMLIS for identifying the highest priority sites for funding projects, forecasting future reclamation needs, and measuring performance under program goals. Our testing of the accuracy of costs and measurement data in AMLIS disclosed that approximately 23 percent of the data listed for completed projects and 22 percent of the data listed for unreclaimed sites was incorrect or not supported by adequate documentation. We also found the estimated costs listed for unreclaimed sites are not periodically updated to reflect current conditions.

OSM agreed to implement recommended improvements to the inventory.

*[Click Here For Full Report](#)*





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

### **Former FWS Employee Pleads Guilty to Fraud Charges**

Samuel Lovato, a former administrative officer with the U.S. Fish and Wildlife Service (FWS), pleaded guilty in U.S. District Court for the District of New Mexico to charges that he submitted false claims totaling more than \$70,000 to the FWS. The plea resulted from an investigation that disclosed that Lovato, who was employed as the administrative officer at the New Mexico Ecological Services Field Office of the FWS in Albuquerque, New Mexico, submitted claims requesting payment for overtime hours that he never worked.

Specifically, we found that on 71 separate occasions between January 1998 and June 2001, Lovato falsely claimed to have worked a total of 2,144 overtime hours. As a result of these claims, Lovato received \$54,316.

Our investigation found that Lovato was responsible for preparing the time and attendance reports for all employees at the New Mexico Ecological Services Field Office, including himself, and therefore was able to add overtime hours to his own report. We also found that he obtained the computer password of the supervisor who approved the reports and thus was able to approve his own falsified claims.

The investigation also disclosed that Lovato submitted false reimbursement vouchers totaling \$15,893 to an FWS petty cash fund that he administered. These vouchers were supported by invoices that he had fabricated, or by invoices that he had previously submitted for reimbursement. Sentencing is pending.

Shortly after the initiation of the investigation, FWS instituted procedures to prevent this type of fraud from recurring. Specifically, procedures to better safeguard computer passwords and the payroll system were established. In addition, many petty cash funds were eliminated or reduced and alternate methods of payment for small purchases and miscellaneous expenses have been implemented.

### **FWS Endangered Species Cooperative Agreement Money Embezzled**

Kandi Tingle, an administrative clerk with Sam Houston Resource Conservation and Development Area Inc., Texas, pled guilty to stealing federally provided monies in the amount of \$39,913.

The Sam Houston Resource Conservation and Development Area Inc. is a nonprofit organization that is the recipient of funds through a cooperative agreement with FWS to fund the Attwater Prairie Chicken National Wildlife Refuge, Eagle Lake, Texas. Additional funds come from another federal entity, the Natural Resource Conservation Service. After several business checks written on the business account were returned for insufficient funds, an audit and investigation disclosed that Tingle had embezzled monies from the business account. Tingle was sentenced to five years supervised probation, full restitution in the amount of \$39,913, and a court assessment fee.

## **Biology Technician Embezzles Money Via Nonexistent Company**

Scott Rickettson, former FWS biology technician, Medicine Lake, Montana, was indicted by a federal grand jury in the District of Montana on charges of wire fraud, theft of money by a federal employee, theft of government property, forgery of a government obligation or contract, and false claims.

According to the indictment, Rickettson made false statements on his application for federal employment. After becoming a biology technician, Rickettson submitted fraudulent Wildlife Extension Agreements, which caused the Fort Peck Tribes of Montana to receive two FWS grants totaling \$36,500.

Rickettson subsequently embezzled the \$36,500 from the Fort Peck Tribes by submitting four fraudulent invoices from Wildlife Veterinary Consulting, a fictitious company that he created. Rickettson's trial is scheduled for January 8, 2004.

## **Review of Program Identifies Questioned Costs**

Our review of the FWS Sport Fish and Wildlife Restoration Program grants in two states identified questioned costs and other significant issues, as follows:

- ◆ The State of Missouri used grant funds totaling \$870,000 for ineligible activities, including the control of nuisance animals, operation and maintenance of lands that were not covered under the grant agreements, and indirect cost items that were specifically unallowable under the regulations. The state also did not return \$19,000 from the sale of real property and offset program costs of \$105,000 with revenues earned from housing rentals and the sale of timber.
- ◆ The District of Columbia could not provide sufficient evidence to demonstrate that costs of \$258,000 were incurred for grant-related activities. The District was also unable to demonstrate that the rates used for indirect costs charges of \$301,000 were computed in accordance with federal requirements.

[Click Here For Full Report](#)

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## **FWS Employee Convicted of Embezzling over \$600,000 of Federal Funds**

Debra Strickland, FWS administrative officer, pleaded guilty in federal court to charges that she embezzled more than \$600,000 of federal funds from the Lower Mississippi River Conservation Committee. The Committee is a cooperative, nonprofit organization of federal and state agencies formed to promote wise use of the natural resources of the lower Mississippi River through planning, management, information sharing, public education advocacy, and research. The majority of the funding for the Committee was derived from a \$733,000 grant from FWS.

Strickland was allowed to open bank accounts for the Lower Mississippi River Conservation Committee, for which she was the only signatory. Strickland was not accountable to anyone regarding Committee funds. Furthermore, the investigation revealed that Strickland was previously suspended for

violations regarding the use of her government credit card and was still allowed to continue her role as treasurer of the Committee. The project coordinator never reviewed the bank statements or analyzed the expenditures of the Committee. As a result, Strickland was able to continuously embezzle funds from 1998 to 2003 without being detected. A sentencing hearing for Strickland is scheduled for December 2003.

In its Southeast Region, FWS has over \$12 million in similar cooperative agreements that may be exposed and at risk to similar fraudulent activity. Lack of management oversight and internal control weaknesses contributed to the embezzlement of FWS funds. Accordingly, our office issued a management advisory to assist the FWS in preventing and detecting future fraud of this nature and to enhance security relative to federal funds.

### **FWS Takes Action to Improve Reporting on Endangered Species**

As one of several federal agencies involved in implementing the Endangered Species Act, FWS is required to report to Congress its accomplishments, as well as those of other federal agencies and the states, in protecting and recovering endangered species. We found that as of November 2001, FWS reporting could have been more accurate, informative, and timely. Specifically, we found that:

- ◆ The 1999 report to Congress contained information on species recovery that was not based on sufficient objective criteria.
- ◆ Information in the 1997 annual Federal and State Endangered Species Expenditure Report was inconsistent and submitted more than a year and a half after its due date.
- ◆ FWS set its performance goals too low and did not accurately measure or report performance accomplishments or sufficiently verify data.

We made four recommendations for improvements to FWS, which began to implement remedial action even before completion of our audit.

*[Click Here For Full Report](#)*



**The endangered Desert Tortoise**

## Appendix 1

### Summary of Audit and Related Activities From April 1, 2003, Through September 30, 2003

#### AUDITS PERFORMED BY:

	OIG STAFF	OTHER FEDERAL AUDITORS (With Review and Processing by OIG Staff)	NON- FEDERAL AUDITORS (With Review and Processing by OIG Staff)	
	Internal, Grant and Contract Audits	Contract and Grant Audits	Single Audits	TOTAL

#### REPORTS ISSUED TO:

<i>Department/Office of the Secretary</i>	9	0	2	11
<i>Fish and Wildlife and Parks</i>	5	0	38	43
<i>Indian Affairs</i>	4	0	106	110
<i>Insular Affairs</i>	5	0	14	19
<i>Land and Minerals Management</i>	5	0	8	13
<i>Water and Science</i>	2	0	23	25
<b>TOTAL Reports Issued</b>	30	0	191	221

## *Appendix 2*

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### **Reports Issued or Processed During the 6-month Period that Ended September 30, 2003**

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This listing includes all internal audits, evaluations, and assessments, and contract and single audit reports issued during the six-month period that ended September 30, 2003. It provides the 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 REPORTS**

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

- 2003-I-0052** Independent Auditors' Report on the Bureau of Indian Affairs' Financial Statements for Fiscal Years 2001 and 2002 (05/21/2003)
- 2003-I-0053** Management Issues Identified During the Audit of the Bureau of Indian Affairs' Fiscal Year 2002 Financial Statements (05/21/2003)
- 2003-I-0055** Evaluation of the Bureau of Indian Affairs' Process to Approve Tribal Gaming Revenue Allocation Plans (06/11/2003)
- 2003-I-0070** Bureau of Indian Affairs School Construction Planning and Design Process(09/29/2003)  
\*\$75,920,000

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

- 2003-I-0064** Bureau of Land Management Coal Inspection and Enforcement Program (09/10/2003)
- 2003-I-0065** Implementation of the Southern Nevada Public Land Management Act (SNPLMA)  
(09/30/2003)

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

- 2003-I-0054** Verification Report on Recommendations Considered Implemented in the Audit Entitled "Improvements Needed in Security Management of Information Technology Systems Supporting Energy and Water Operation, Bureau of Reclamation" (07/03/2003)

##### **Guam**

- 2003-I-0072** Guam Waterworks Authority, Government Of Guam (09/30/2003) \*\$8,940,000 &  
\*\*\*\*\$13,614,570

## **Minerals Management Service**

- 2003-I-0044** Management Issues Identified During the Audit of the Mineral Management Service's Fiscal Year 2002 Financial Statements (04/21/2003)
- 2003-I-0061** Audit of Oversight Performed by the Minerals Management Service of Non-Federal Auditors (08/22/2003)

## **Multi-Office Audit**

- 2003-I-0043** Payments to the District of Columbia Water and Sewer Authority Payments for January 1, 2003, through March 31, 2003 (04/15/2003)
- 2003-I-0051** Evaluation Report on Moving to a Customer-Centered Web Presence (06/09/2003)
- 2003-I-0058** Payments to the District of Columbia Water and Sewer Authority Payments for April 1, 2003, through June 30, 2003 (08/13/2003)
- 2003-I-0060** Follow-up Evaluation Policies and Procedures Related to the Rural Development Act of 1972 (08/20/2003)
- 2003-I-0066** Annual Evaluation of the Information Security Program and Practices Department of the Interior (09/22/2003)
- 2003-I-0068** Agreed-Upon Procedures Report for the Social Security Administration on "Retirement, Health Benefits, and Life Insurance Withholdings/Contributions And Supplemental Semiannual Headcount" (09/15/2003)
- 2003-I-0069** Agreed-Upon Procedures Report for the Department of the Interior on "Retirement, Health Benefits, and Life Insurance Withholdings/Contributions And Supplemental Semiannual Headcount" (09/15/2003)

## **Northern Mariana Islands**

- 2003-I-0073** Saipan Harbor Improvement Project, Commonwealth Ports Authority, Commonwealth of the Northern Mariana Islands (09/30/2003) \*\$519,400 & \*\*\$460,600

## **Office of Insular Affairs**

- 2003-I-0071** Audit Report Grants Administered by the Office of Insular Affairs (09/30/2003)

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

- 2003-I-0074** Office of Surface Mining Reclamation and Enforcement Abandoned Mine Land Inventory System & Reporting of Abandoned Mine Land Program Performance Results (09/30/2003)

## **Office of the Secretary**

- 2003-I-0046** Management Issues Identified During the Audit of the Departmental Offices' Fiscal Year 2002 Financial Statements (04/23/2003)



**2003-I-0056** Evaluation Report on the Department of the Interior Working Capital Fund (06/16/2003)

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

**2003-I-0045** Reporting and Recovery Planning and Implementation for Endangered Species (04/08/2003)

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

**2003-I-0040** Independent Auditors' Report Regarding Observations on U.S. Geological Survey's Internal Control and Compliance with Laws and Regulations for Fiscal Year 2002 (04/11/2003)

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

**2003-I-0059** Follow-up of Recommendation Relating to Internal Revenue Taxes, Bureau of Internal Revenue, Government of the Virgin Islands (08/29/2003) \*\*\*\*\*\$5,516,000

**2003-I-0067** Emergency Services Surcharge Collections by Innovative Telephone Corporation on Behalf of the Government of the Virgin Islands (09/26/2003) \*\*\*\*\*\$256,380

## **CONTRACT AND GRANT AUDITS**

### **National Park Service**

**2003-E-0057** Bay Ship and Yacht Company, Review and Determination of Unamortized Lease Capital Improvements, Under National Park Service Contract Number 1443CX8520-93-008 (06/13/2003)

**2003-E-0023** Audit of Preliminary Settlement Agreement for Partial Termination of National Park Service Contract No. CX 1200-00-0005 with Lewis Bros., Stages, for Shuttle Bus Service at Bryce Canyon National Park in Utah (09/23/2003)

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

**2003-E-0021** Costs Claimed by the District of Columbia, Environmental Health Administration, Bureau of Environmental Quality, Fisheries and Wildlife Division, Under Federal Aid Grants from the U.S. Fish and Wildlife Service (04/08/2003) \*\*\$559,334

**2003-E-0022** Costs Claimed by the State of Missouri, Department of Conservation, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1997 through June 30, 1999 (06/11/2003) \*\*\$1,541,963 & \*\*\*\*\*\$18,831

## SINGLE AUDITS

### Bureau of Indian Affairs

- 2003-A-0232** Pit River Tribe, Fiscal Year Ended December 31, 2001 (04/09/2003)  
**2003-A-0233** Cherokee Nation, Fiscal Year Ended September 30, 2001 (04/09/2003)  
**2003-A-0235** Council of Athabascan Tribal Governments, Fiscal Year Ended September 30, 2001 (04/11/2003)  
**2003-A-0236** Mni Sose Intertribal Water Rights Coalition, Incorporated, Fiscal Year Ended December 31, 2000 (04/11/2003)  
**2003-A-0237** Big Sandy Rancheria, Fiscal Year Ended December 31, 2001 (04/09/2003)  
**2003-A-0238** Chickaloon Village Traditional Council, Fiscal Year Ended September 30, 2001 (04/11/2003)  
**2003-A-0239** Standing Rock — Rock Creek School, Fiscal Year Ended June 30, 2000 (04/09/2003)  
\*\*\$10,703  
**2003-A-0240** The Shoshone-Bannock Tribes, Fiscal Year Ended September 30, 2001 (04/11/2003)  
**2003-A-0241** Colorado River Indian Tribes, Fiscal Years Ended December 31, 2001 (04/09/2003)  
**2003-A-0242** Pueblo of Jemez, Fiscal Year Ended September 30, 2000 (04/11/2003)  
**2003-A-0243** Nome Eskimo Community, Fiscal Year Ended December 31, 2000 (04/09/2003)  
**2003-A-0244** Fallon Paiute-Shoshone Tribe, Fiscal Year Ended December 31, 2001 (04/09/2003)  
**2003-A-0245** Cloverdale Rancheria, Fiscal Year Ended December 31, 2001 (04/11/2003)  
**2003-A-0246** Central Council of the Tlingit and Haida Indian Tribes of Alaska, Fiscal Year Ended December 31, 2001 (04/11/2003)  
**2003-A-0247** Salt River Pima-Maricopa Indian Community, Fiscal Year Ended September 30, 2001 (04/11/2003)  
**2003-A-0248** Twenty-Nine Palms Band of Mission Indians, Fiscal Year Ended December 31, 2000 (04/11/2003)  
**2003-A-0249** Twenty-Nine Palms Band of Mission Indians, Fiscal Year Ended December 31, 2001 (04/11/2003)  
**2003-A-0250** Blackfeet Tribe of the Blackfeet Indian Reservation, Fiscal Year Ended September 30, 2001 (04/11/2003) \*\*\$9,539  
**2003-A-0251** Cocopah Indian Tribe, Fiscal Year Ended December 31, 2001 (04/11/2003)  
**2003-A-0252** Ramona Band of Cahuilla Mission Indians, Fiscal Year Ended December 31, 2001 (04/16/2003) \*\*\$54,281  
**2003-A-0253** Quileute Tribal School, Fiscal Year Ended June 30, 2001 (04/15/2003)  
**2003-A-0254** Big Valley Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (04/15/2003)  
**2003-A-0255** Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (04/15/2003)  
**2003-A-0256** Standing Rock Community Grant School, Fiscal Year Ended June 30, 2001 (04/16/2003)  
**2003-A-0257** Bay Mills Indian Community, Fiscal Year Ended December 31, 2001 (04/16/2003)  
**2003-A-0258** Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 1998 (04/21/2003)  
**2003-A-0259** Native Village of Mekoryuk IRA Council, Fiscal Year Ended December 31, 2000 (04/22/2003) \*\*\$201,723  
**2003-A-0260** Stevens Village Council, Fiscal Year Ended September 30, 1997 (04/22/2003)  
**2003-A-0261** Quechan Indian Tribe, Fiscal Year Ended December 31, 2000 (04/25/2003) \*\*\$24,112  
**2003-A-0262** Ottawa Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (04/25/2003)
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<b>2003-A-0264</b>	Stewarts Point Rancheria, Fiscal Year Ended December 31, 2001 (04/25/2003)
<b>2003-A-0265</b>	Yerington Paiute Tribe, Fiscal Year Ended December 31, 2001 (04/23/2003)
<b>2003-A-0266</b>	Rocky Mountain College, Fiscal Year Ended June 30, 2002 (04/23/2003)
<b>2003-A-0267</b>	Hydaburg Cooperative Association, Fiscal Year Ended December 31, 2001 (04/25/2003)
<b>2003-A-0270</b>	Noorvik IRA Council, Fiscal Year Ended December 31, 1999 (04/25/2003)
<b>2003-A-0272</b>	Circle of Nations, Incorporated, Fiscal Year Ended June 30, 2001 (04/25/2003)
<b>2003-A-0281</b>	Hopi Junior/Senior High School, Fiscal Year Ended June 30, 2002 (05/09/2003)
<b>2003-A-0302</b>	Hotevilla Bacavi Community School, Fiscal Year Ended June 30, 2002 (05/15/2003)
<b>2003-A-0304</b>	Knik Tribal Council, Fiscal Year Ended June 30, 2001 (05/28/2003)
<b>2003-A-0305</b>	Spirit Lake Tribe, Fiscal Year Ended September 30, 2002 (05/28/2003)
<b>2003-A-0307</b>	Metlakatla Indian Community, Fiscal Year Ended September 30, 2002 (5/30/2003)
<b>2003-A-0308</b>	Kipnuk Traditional Council, Fiscal Year Ended December 31, 2001 (05/29/2003) **\$111,129
<b>2003-A-0310</b>	Native Village of St. Michael, Fiscal Year Ended December 31, 2000 (06/04/2003)
<b>2003-A-0311</b>	Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin, Fiscal Year Ended September 30, 2001 (06/04/2003)
<b>2003-A-0313</b>	Chilchinbeto Community School, Fiscal Year Ended June 30, 2002 (06/04/2003)
<b>2003-A-0318</b>	Wingate Board of Education, Incorporated, Fiscal Year Ended June 30, 2000 (06/16/2003)
<b>2003-A-0320</b>	Red Lake Band of Chippewa Indians, Fifteen-Month Period Ended December 31, 2001 (06/20/2003) **\$2,429
<b>2003-A-0322</b>	Tonto-Apache Tribe, Fiscal Year Ended December 31, 1998 (06/20/2003) **\$31,179
<b>2003-A-0324</b>	Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 2002 (06/19/2003)
<b>2003-A-0327</b>	Fort Independence Indian Community of Paiute Indians, Fiscal Year Ended December 31, 2000 (06/23/2003)
<b>2003-A-0328</b>	Lummi Indian Business Council, Fiscal Year Ended December 31, 2001 (06/23/2003)
<b>2003-A-0331</b>	Northern Cheyenne Tribe, Fiscal Year Ended September 30, 2001 (07/30/2003)
<b>2003-A-0332</b>	Cheyenne & Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 2001 (07/03/2003)
<b>2003-A-0334</b>	Beaver Village Council, Fiscal Year Ended September 30, 2000 (07/03/2003)
<b>2003-A-0340</b>	Rough Rock School Board, Incorporated, Fiscal Year Ended June 30, 2000 (07/03/2003)
<b>2003-A-0341</b>	Fort Independence Indian Community of Paiute Indians, Fiscal Year Ended December 31, 2001 (07/03/2003)
<b>2003-A-0342</b>	Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 2001 (07/03/2003)
<b>2003-A-0343</b>	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 2001 (07/03/2003)
<b>2003-A-0344</b>	Traditional Council of Togiak, Fiscal Year Ended September 30, 2001 (07/03/2003)
<b>2003-A-0345</b>	Smith River Rancheria, Fiscal Year Ended December 31, 2001 (07/03/2003)
<b>2003-A-0346</b>	Swinomish Indian Tribal Community, Fiscal Year Ended December 31, 2001 (07/03/2003)
<b>2003-A-0347</b>	Augustine Band of Cahuilla Mission Indians, Fiscal Year Ended December 31, 2001 (07/03/2003)
<b>2003-A-0348</b>	Standing Rock — Rock Creek School, Fiscal Year Ended June 30, 2001 (07/03/2003) **\$82,262
<b>2003-A-0349</b>	Cold Springs Rancheria, Fiscal Year Ended December 31, 2001 (07/11/2003)
<b>2003-A-0350</b>	Columbia River Inter-Tribal Fish Commission, Fiscal Year Ended December 31, 2001 (07/11/2003) **\$211,750
<b>2003-A-0351</b>	Takini School, Fiscal Year Ended June 30, 2001 (07/11/2003)

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- 2003-A-0353** Confederated Salish and Kootenai Tribes of the Flathead Nation, Fiscal Year Ended September 30, 2002 (07/11/2003)
- 2003-A-0354** Sisseton-Wahpeton Sioux Tribe, Fiscal Year Ended September 30, 2001 (07/11/2003)
- 2003-A-0355** Bering Sea Fishermen's Association, Fiscal Year Ended June 30, 2002 (07/15/2003)
- 2003-A-0356** Hoh Indian Tribe, Fiscal Year Ended September 30, 1998 (06/15/2003) \*\*\$368,814
- 2003-A-0359** Chitina Traditional Indian Village Council, Fiscal Year Ended September 30, 2001 (07/25/2003)
- 2003-A-0360** Alamo Navajo School Board, Incorporated, Fiscal Year Ended June 30, 2002 (07/25/2003)
- 2003-A-0361** Table Bluff Reservation - Wiyot Tribe, Fiscal Year Ended December 31, 2001 (07/25/2003)
- 2003-A-0362** Penobscot Indian Nation, Fiscal Year Ended September 30, 2002 (07/25/2003)
- 2003-A-0363** The Visions of Suanne Big Crow, Incorporated, Fiscal Year Ended December 31, 2001 (07/25/2003)
- 2003-A-0365** Native Village of Mekoryuk, Fiscal Year Ended December 31, 2001 (07/25/2003)
- 2003-A-0366** Pueblo of De Cochiti, Fiscal Year Ended December 31, 2002 (07/25/2003)
- 2003-A-0367** Tohono O'odham Ki:Ki Association, Fiscal Year Ended June 30, 1998 (08/22/2003)
- 2003-A-0368** Wounded Knee District School, Fiscal Year Ended June 30, 1999 (08/22/2003) \*\*\$205,113
- 2003-A-0370** Indian Township Tribal Government, Fiscal Year Ended September 30, 2001 (08/08/2003)
- 2003-A-0372** Council of Athabascan Tribal Governments, Fiscal Year Ended September 30, 2002 (08/08/2003)
- 2003-A-0378** Cortina Indian Rancheria, Fiscal Year Ended December 31, 2000 (08/14/2003)
- 2003-A-0379** Osage Tribal Council, Fiscal Year Ended June 30, 2002 (08/14/2003)
- 2003-A-0381** Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 1999 (07/22/2003)
- 2003-A-0382** Navajo Area School Board Association, Fiscal Year Ended September 30, 1999 (08/22/2003)
- 2003-A-0384** Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 1997 (08/22/2003)
- 2003-A-0385** Rocky Mountain Technology Foundation, Incorporated, Fiscal Year Ended June 30, 2002 (08/21/2003)
- 2003-A-0386** Cold Springs Rancheria, Fiscal Year Ended December 31, 2000 (08/22/2003)
- 2003-A-0390** Hopi Tribe, Fiscal Year Ended December 31, 2000 (08/22/2003)
- 2003-A-0391** Hannahville Indian Community, Fiscal Year Ended September 30, 2002 (08/22/2003)
- 2003-A-0392** Chickasaw Nation, Fiscal Year Ended September 30, 2002 (08/22/2003) \*\*\$81,934
- 2003-A-0393** Marty Indian School, Fiscal Year Ended June 30, 2002 (08/22/2003)
- 2003-A-0394** Chitina Traditional Indian Village Council, Fiscal Year Ended September 30, 2002 (08/22/2003)
- 2003-A-0395** Circle of Nations School, Incorporated, Fiscal Year Ended June 30, 2002 (08/22/2003)
- 2003-A-0396** Spirit Lake Tribe, Fiscal Year Ended September 30, 2001 (08/22/2003)
- 2003-A-0398** Sac and Fox Nation of Missouri, Fiscal Year Ended September 30, 2002 (08/22/2003)
- 2003-A-0400** Wampanoag Tribe of Gay Head (Aquinnah), Fiscal Year Ended September 30, 2002 (08/22/2003)
- 2003-A-0402** Organized Village of Akiachak, Akiachak IRA Council, Fiscal Year Ended December 31, 2001 (08/27/2003)
- 2003-A-0403** Walker River Paiute Tribe, Fiscal Year Ended December 31, 2000 (08/27/2003)
- 2003-A-0408** Pueblo of Isleta, Fiscal Year Ended December 31, 2000 (08/29/2003)
- 2003-A-0414** Wa He Lut Indian School, Fiscal Year Ended June 30, 2002 (09/11/2003)
- 2003-A-0415** San Juan Pueblo Board of Education, Fiscal Year Ended June 30, 2002 (09/17/2003)

- 2003-A-0416** Nazlini Community School, Incorporated and Nazlini Community Junior High School, Fiscal Year Ended June 30, 2001 (09/17/2003)  
**2003-A-0417** Gila Crossing Community School, Fiscal Year Ended June 30, 2002 (09/17/2003)  
**2003-A-0418** Coeur d'Alene Tribe, Fiscal Year Ended September 30, 2002 (09/17/2003)  
**2003-A-0420** Takini School, Fiscal Year Ended June 30, 2002 (09/25/2003) \*\*\$262,694

### **Bureau of Land Management**

- 2003-A-0274** Lane County, Oregon, Fiscal Year Ended June 30, 2001 (04/30/2003)  
**2003-A-0291** University of Wyoming, Fiscal Year Ended June 30, 2002 (05/08/2003)  
**2003-A-0373** Alaska Village Initiatives, Subsidiaries and Affiliates, Fiscal Year Ended September 30, 2002 (08/08/2003)  
**2003-A-0375** Clayton County, Iowa, Fiscal Year Ended June 30, 2002 (08/07/2003)

### **Bureau of Reclamation**

- 2003-A-0275** County of San Bernardino Museum, Fiscal Year Ended March 1, 2001 (04/30/2003)  
**2003-A-0276** County of San Bernardino, California, Fiscal Year Ended June 30, 2001 (04/30/2003)  
**2003-A-0306** West River/Lyman-Jones Rural Water Systems, Incorporated, Fiscal Year Ended December 31, 2002 (05/28/2003)  
**2003-A-0323** Central Utah Water Conservancy District, Fiscal Year Ended June 30, 2000 (06/19/2003)  
**2003-A-0330** Mesa County Land Conservancy, Incorporated, Fiscal Year Ended April 30, 2002 (06/23/2003)  
**2003-A-0333** San Xavier District, Arizona, Fiscal Year Ended September 30, 2001 (07/03/2003) \*\*\$17,462  
**2003-A-0339** Lewis and Clark Rural Water System, Incorporated, Nine-Month Period Ended September 30, 2002 (07/03/2003)  
**2003-A-0407** County of San Bernardino, California, Fiscal Year Ended June 30, 2002 (08/27/2003)

### **Chuuk**

- 2003-A-0405** Chuuk State Government, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/27/2003) \*\*\$349,497

### **Federated States of Micronesia**

- 2003-A-0388** National Government, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/22/2003) \*\*\$434,857

## Guam

**2003-A-0309** Guam Memorial Hospital Authority, Fiscal Year Ended September 30, 2001 (06/06/2003)  
\*\*\$1,224,089

**2003-A-0321** Government of Guam, Fiscal Year Ended September 30, 2001 (06/20/2003) \*\*\$4,601,990

## Kosrae

**2003-A-0383** State of Kosrae, Federated States of Micronesia, Fiscal Year Ended September 30, 2001  
(08/22/2003)

## Minerals Management Service

**2003-A-0296** Colorado, Fiscal Year Ended June 30, 2002 (05/16/2003)

## Northern Mariana Islands

**2003-A-0317** Commonwealth Ports Authority, Fiscal Year Ended September 30, 2002 (06/13/2003)

**2003-A-0335** Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2001  
(07/03/2003)

**2003-A-0338** Northern Marianas College, Fiscal Year Ended September 30, 1997 (07/11/2003)

**2003-A-0387** Karidat, Fiscal Year Ended September 30, 2002 (08/22/2003)

## National Park Service

**2003-A-0271** Sonoran Institute, Fiscal Year Ended June 30, 2001 (04/25/2003)

**2003-A-0286** University of Denver (Colorado Seminary), Fiscal Year Ended June 30, 2002 (05/09/2003)

**2003-A-0319** Vermont Historical Society and Subsidiary, Fiscal Year Ended June 30, 2002 (06/20/2003)

**2003-A-0352** National Academy of Public Administration Foundation and Affiliate, Fiscal Year Ended  
September 30, 2002 (07/11/2003)

**2003-A-0364** St. Croix Economic Alliance, Fiscal Year Ended June 30, 2002 (07/25/2003)

**2003-A-0404** Springfield Library and Museums Association, Fiscal Year Ended June 30, 2002 (08/27/2003)

**2003-A-0409** Wheeling National Heritage Area Corporation, Fiscal Year Ended June 30, 2002  
(08/29/2003)

**2003-A-0410** Woodbury County, Iowa, Fiscal Year Ended June 30, 2002 (08/29/2003)

**2003-A-0413** Quinebaug-Shetucket Heritage Corridor, Incorporated, Fiscal Year Ended December 31, 2002  
(09/08/2003)

**2003-A-0421** City of South Sioux City, Nebraska, Fiscal Year Ended September 30, 2002 (09/25/2003)

## Office of Surface Mining

**2003-A-0288** Wyoming, Fiscal Year Ended June 30, 2002 (05/09/2003) \*\*\$27,445

**2003-A-0289** West Virginia, Fiscal Year Ended June 30, 2002 (05/09/2003)



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**2003-A-0314** New Mexico Energy, Minerals, and Natural Resources Department, Fiscal Year Ended June 30, 2002 (06/04/2003)

### Office of the Secretary

**2003-A-0299** University of Michigan, Fiscal Year Ended June 30, 2002 (05/23/2003)

**2003-A-0411** University of California, Fiscal Year Ended June 30, 2002 (08/25/2003)

### Palau

**2003-A-0234** Palau Community College, Fiscal Year Ended September 30, 1999 (04/09/2003) \*\*\$52,564

**2003-A-0401** Republic of Palau National Government, Fiscal Year Ended September 30, 2002 (08/22/2003)

### Pohnpei

**2003-A-0389** State of Pohnpei, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/22/2003) \*\*\$74,332

### U.S. Fish and Wildlife Service

**2003-A-0231** Humboldt State University Foundation, Fiscal Year Ended June 30, 2002 (04/09/2003)

**2003-A-0263** South Dakota Association of Conservation Districts, Incorporated, Fiscal Year Ended June 30, 2001 (04/25/2003)

**2003-A-0269** Mercer County, Illinois, Fiscal Year Ended November 30, 2001 (04/25/2003)

**2003-A-0273** Ducks Unlimited, Incorporated, Fiscal Year Ended February 28, 2001 (04/29/2003)

**2003-A-0277** Florida, Fiscal Year Ended June 30, 2002 (05/01/2003) \*\*\$10,200

**2003-A-0278** Oregon, Fiscal Year Ended June 30, 2002 (04/30/2003)

**2003-A-0280** New Hampshire, Fiscal Year Ended June 30, 2002 (05/09/2003)

**2003-A-0283** Nature Conservancy, Fiscal Year Ended June 30, 2001 (05/08/2003)

**2003-A-0284** Connecticut, Fiscal Year Ended June 30, 2002 (05/08/2003)

**2003-A-0285** Mississippi, Fiscal Year Ended June 30, 2002 (05/07/2003)

**2003-A-0287** Washington, Fiscal Year Ended June 30, 2002 (05/09/2003)

**2003-A-0290** North Carolina, Fiscal Year Ended June 30, 2002 (05/08/2003)

**2003-A-0292** North Dakota, Fiscal Year Ended June 30, 2002 (05/08/2003)

**2003-A-0293** Louisiana, Fiscal Year Ended June 30, 2002 (05/16/2003)

**2003-A-0294** Minnesota, Fiscal Year Ended June 30, 2002 (05/15/2003)

**2003-A-0298** Commonwealth of Virginia, Fiscal Year Ended June 30, 2002 (05/15/2003)

**2003-A-0300** Delaware, Fiscal Year Ended June 30, 2002 (05/15/2003)

**2003-A-0301** Wisconsin, Fiscal Year Ended June 30, 2002 (05/15/2003)

**2003-A-0312** New Mexico Department of Game and Fish, Fiscal Year Ended June 30, 2002 (06/04/2003)

**2003-A-0315** Nature Conservancy, Fiscal Year Ended June 30, 2002 (06/04/2003)

**2003-A-0316** Maryland, Fiscal Year Ended June 30, 2002 (06/06/2003)

**2003-A-0325** Idaho, Fiscal Year Ended June 30, 2002 (06/19/2003)

- 2003-A-0329** South Carolina, Fiscal Year Ended June 30, 2002 (06/30/2003)  
**2003-A-0336** Texas, Fiscal Year Ended August 31, 2002 (07/11/2003)  
**2003-A-0337** Modoc Joint Unified School District, California, Fiscal Year Ended June 30, 2002 (07/11/2003)  
**2003-A-0357** American Sportfishing Association and Affiliates, Fiscal Year Ended September 30, 2002 (07/25/2003)  
**2003-A-0358** University of Massachusetts, Fiscal Year Ended June 30, 2002 (07/25/2003)  
**2003-A-0369** Cornell University, Fiscal Year Ended June 30, 2002 (08/08/2003)

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

- 2003-A-0268** Ohio State University, Fiscal Year Ended June 30, 2002 (04/23/2003)  
**2003-A-0279** Northwestern University, Fiscal Year Ended August 31, 2002 (04/30/2003)  
**2003-A-0282** Massachusetts Institute of Technology, Fiscal Year Ended June 30, 2002 (05/09/2003)  
**2003-A-0295** Miami University, Fiscal Year Ended June 30, 2002 (05/15/2003)  
**2003-A-0303** University of Missouri System, Fiscal Year Ended June 30, 2002 (05/28/2003)  
**2003-A-0326** New Mexico Highlands University, Fiscal Year Ended June 30, 2002 (06/19/2003)  
**2003-A-0371** National Academy of Sciences, Fiscal Year Ended December 31, 2002 (08/08/2003)  
**2003-A-0374** Smithsonian Institution, Fiscal Year Ended September 30, 2002 (08/08/2003)  
**2003-A-0376** Alfred University, Fiscal Year Ended June 30, 2002 (08/08/2003)  
**2003-A-0377** University of Southern California, Fiscal Year Ended June 30, 2002 (08/08/2003)  
**2003-A-0380** Brown University, Fiscal Year Ended June 30, 2002 (08/08/2003)  
**2003-A-0397** Wayne State University, Fiscal Year Ended September 30, 2002 (08/22/2003)  
**2003-A-0399** California State University, Fiscal Year Ended June 30, 2002 (08/22/2003)  
**2003-A-0412** Howard University, Fiscal Year Ended June 30, 2002 (08/27/2003)  
**2003-A-0419** University of Maine System, Fiscal Year Ended June 30, 2002 (09/17/2003)

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

- 2003-A-0297** Virgin Islands Port Authority (05/15/2003)

### **Yap**

- 2003-A-0406** State of Yap, Federated States of Micronesia, Fiscal Year Ended September 30, 2001 (08/27/2003)

### Appendix 3

## Monetary Impact of Audit Activities From April 1, 2003, Through September 30, 2003

ACTIVITY	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE	REVENUES	TOTAL
<i>Bureau of Indian Affairs</i>	\$1,657,662	\$75,920,000	0	\$77,577,662
<i>Bureau of Reclamation</i>	\$17,462	0	0	\$17,462
<i>Office of Insular Affairs: *</i>				
<i>Chuuk</i>	349,497	0	0	349,497
<i>Federated States of Micronesia</i>	434,857	0	0	434,857
<i>Guam</i>	5,826,079	8,940,000	13,614,570	28,380,649
<i>Northern Mariana Islands</i>	460,600	519,400	0	980,000
<i>Palau</i>	52,564	0	0	52,564
<i>Pohnpei</i>	74,332	0	0	74,332
<i>U.S. Virgin Islands</i>	0	0	5,772,390	5,772,390
<i>Office of Surface Mining Reclamation and Enforcement</i>	27,445	0	0	27,445
<i>U.S. Fish and Wildlife Service</i>	2,111,497	0	18,831	2,130,328
<b>TOTAL</b>	<b>\$11,011,995</b>	<b>\$85,379,400</b>	<b>\$19,405,791</b>	<b>\$115,797,186</b>

\* Includes monetary impact of non-federal funds (see Appendix 4).

**Nonfederal Funding Included in  
Monetary Impact of Audit Activities  
During the Six-Month Period That Ended  
September 30, 2003**

- No. 2003-I-0059**      “Follow-up of Recommendation Relating to Internal Revenue Taxes, Bureau of Internal Revenue, Government of the Virgin Islands,” dated August 29, 2003. All of the \$5,516,000 reported as monetary impact represents Insular Area funds.
- No. 2003-I-0067**      “Emergency Service Surcharge Collections by Innovative Telephone Corporation on Behalf of the Government of the Virgin Islands,” dated September 26, 2003. All of the \$256,380 reported as monetary impact represents Insular Area funds.
- No. 2003-I-0072**      “Guam Waterworks Authority, Government of Guam,” dated September 30, 2003. All of the \$22,554,570 reported as monetary impact represents Insular Area funds.

## Appendix 5

### Audit Resolution Activities Table I

#### Inspector General Audit Reports with Questioned Costs\*

	Number of Reports	Questioned Costs	Unsupported Costs
<b>A.</b> <i>For which no management decision had been made by the commencement of the reporting period.</i>	<b>79</b>	<b>\$26,151,114<sup>1</sup></b>	<b>1,709,652</b>
<b>B.</b> <i>Which were issued during the reporting period.</i>	<b>26</b>	<b>11,011,995</b>	
<i>Total (A+B)</i>	<b>105</b>	<b>37,163,109</b>	<b>1,709,652</b>
<b>C.</b> <i>For which a management decision was made during the reporting period.</i>	<b>24</b>	<b>4,808,963</b>	<b>0</b>
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	<b>20</b>	<b>4,791,963</b>	<b>0</b>
(ii) <i>Dollar value of recommendations that were not agreed to by management.</i>	<b>4</b>	<b>17,000</b>	<b>0</b>
<b>D.</b> <i>For which no management decision had been made by the end of the reporting period.</i>	<b>81</b>	<b>32,354,146</b>	<b>1,709,652</b>
<b>E.</b> <i>For which no management decision was made within six months of issuance.</i>	<b>74</b>	<b>22,692,206</b>	<b>596,095</b>

\* Unsupported costs are included in questioned costs.

<sup>1</sup> Amount increased by \$31,267 of unsupported costs, which should have been in the April 2003 Semiannual Report.

## Appendix 5

### Audit Resolution Activities Table II

#### Inspector General Audit Reports With Recommendations That Funds Be Put to Better Use

	Number of Reports	Dollar Value
A. <i>For which no management decision had been made by the commencement of the reporting period.</i> <sup>1</sup>	13	25,020,706
B. <i>Which were issued during the reporting period.</i> <sup>2</sup>	2	76,439,400
<i>Total (A+B)</i>	15	101,460,106
C. <i>For which a management decision was made during the reporting period.</i>	0	0
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	0	0
(ii) <i>Dollar value of recommendations that were not agreed to by management.</i>	0	0
D. <i>For which no management decision had been made by the end of the reporting period.</i>	15	101,460,106
E. <i>For which no management decision was made within six months of issuance.</i>	12	24,552,941

<sup>1</sup> Amount decreased by \$6,800,000 for adjustment to amount reported in the April 2003 Semiannual Report.

<sup>2</sup> Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did not include the monetary amount of Insular Area government recommendations that related to local government funds (\$8,940,000). This amount is not subject to a Department of the Interior management decision.



## Appendix 5

### Audit Resolution Activities Table III

#### Inspector General Audit Reports with Lost or Potential Additional Revenues

	Number of Reports	Dollar Value
<b>A.</b> <i>For which no management decision had been made by the commencement of the reporting period.</i>	<b>12</b>	<b>138,103,167</b>
<b>B.</b> <i>Which were issued during the reporting period.<sup>1</sup></i>	<b>1</b>	<b>18,831</b>
<i>Total (A+B)</i>	<b>13</b>	<b>138,121,998</b>
<b>C.</b> <i>For which a management decision was made during the reporting period.</i>	<b>3</b>	<b>722,012</b>
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	<b>3</b>	<b>722,012</b>
(ii) <i>Dollar value of recommendations that were not agreed to by management.</i>	<b>0</b>	<b>0</b>
<b>D.</b> <i>For which no management decision had been made by the end of the reporting period.</i>	<b>10</b>	<b>137,399,986</b>
<b>E.</b> <i>For which no management decision was made within six months of issuance.</i>	<b>10</b>	<b>137,399,986</b>

<sup>1</sup> Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did not include the monetary amount of Insular Area government recommendations that related to local government funds (\$19,386,950). This amount is not subject to a Department of the Interior management decision.

## Appendix 6

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### Summary of Audit Reports Over Six Months Old Pending Management Decisions April 1, 2003 Through September 30, 2003

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This listing presents internal, contract (except pre-awards), grant, and single audit reports that were over six months old on September 30, 2003, and still pending a management decision. It provides the report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the audit report.

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#### INTERNAL AUDITS

##### Marshall Islands

**1999-I-0952** Marshall Islands Development Bank, Republic of the Marshall Islands (09/30/1999) 4 Recommendations \$382,888 Unresolved

##### Multi-Office Audit

**2001-I-0297** Audit Report on the Stripper Oil Well Property Royalty Rate Reduction Program (03/30/2001) 2 Recommendations Unresolved

##### National Park Service

**2003-I-0013** Yosemite National Park's Museum Collection, National Park Service (03/31/2003) 1 Recommendation Unresolved

#### CONTRACT AND GRANT AUDITS

##### Bureau of Indian Affairs

**1994-E-0784** Audit of Costs Claimed by Diversified Business Technologies Corporation, Albuquerque, New Mexico (06/10/1994) 1 Recommendation \$825,170 Unresolved (*Circumstances beyond the Bureau's control have delayed resolution of the costs.*)

**1994-E-0919** Audit of Costs Claimed by Diversified Technologies Corporation, Albuquerque, New Mexico (06/30/1994) 1 Recommendation \$247,414 Unresolved (*Circumstances beyond the Bureau's control have delayed resolution of the costs.*)

##### Bureau of Reclamation

**2000-E-0688** Interstate Electrical Contractor, Claims for Equitable Adjustment Submitted to BOR Under Contract No. 1425-5-CC-40-17910 (09/18/2000) 1 Recommendation \$982,917 Unresolved

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- 2001-E-0184** Mingus Constructors, Inc., Claim for Equitable Adjustment Submitted to BOR Under Contract No. 1425-5-CC-40-17910 (02/14/2001) 1 Recommendation \$725,790 Unresolved
- 2001-E-0229** Costs Claimed by Sloat and Associates, Inc., Under BOR Contract No. 1425-5-CC-40-18140 (02/14/2001) 1 Recommendation \$157,964 Unresolved
- 2002-E-0008** Tooele City, Utah, Costs Billed under Bureau of Reclamation Cooperative Agreement No. 96FC400870 (09/20/2002) 1 Recommendation \$461,981 Unresolved

### **Minerals Management Service**

- 2001-E-0355** Audit of Costs Billed by the Ute Indian Tribe (05/04/2001) 1 Recommendation \$132,217 Unresolved

### **National Park Service**

- 2000-E-0289** J.C.M. Control Systems, Inc., Costs Billed During Fiscal Years 1997, 1998, & 1999 Under NPS Contract No. 1443CX300094906 (03/24/2000) 1 Recommendation \$83,125 Unresolved
- 2000-E-0607** Harrison and Palmer, Inc., Costs Billed Under National Park Service Contract No. 1443CX00094906 (08/08/2000) 1 Recommendation \$52,703 Unresolved
- 2000-E-0706** Southern Insulation, Inc. (09/29/2000) 1 Recommendation \$86,262 Unresolved
- 2001-E-0035** Callas Contractors, Inc. (11/07/2000) 1 Recommendation \$16,425 Unresolved
- 2001-E-0036** Final Costs Audit of Capitol Mechanical Construction (11/07/2000) 1 Recommendation \$98,194 Unresolved
- 2001-E-0244** Audit of Costs Billed by EMS Consultants From May 1, 1996 through June 1, 1999 (02/27/2001) 1 Recommendation \$327,330 Unresolved
- 2001-E-0336** Final Costs Audit of Capitol Mechanical Construction (11/07/2000) 1 Recommendation \$98,194 Unresolved
- 2002-E-0002** Community Central Energy Corporation, Amounts Billed under National Park Service Contract No. CX-4000-0-0023 from October 1, 1993 through September 30, 2000 (12/19/2001) 1 Recommendation \$779,274 Unresolved

### **Office of the Secretary**

- 2002-E-0001** Los Alamos Technical Associates, Incorporated, Termination Settlement Proposal under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002) 1 Recommendation \$30,031 Unresolved

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

- 2002-E-0003** Ktech Corporation, Termination Settlement Proposal under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002) 1 Recommendation \$28,381 Unresolved

**2003-E-0005** Audit of Final Contract Costs for Chavarria, Dunne, & Lamey LLC Under Office of the Special Trustee Contract No. CMK00133396 (11/12/2002) 1 Recommendation \$108,405 Unresolved

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

**2003-E-0009** Costs Claimed by the State of Maine Department of Inland Fisheries and Wildlife under Federal Aid Grants from the U. S. Fish and Wildlife Service from July 1, 1996 through June 30, 1998 (01/14/2003) 4 Recommendations \$151,244 Unresolved

**2003-E-0013** Costs Claimed by the Commonwealth of Northern Mariana Islands, Department of Lands and Natural Resources, under Federal Aid Grants from the U.S. Fish and Wildlife Service from 10/1/96 Through 9/30/98 (01/22/2003) 7 Recommendations \$942,927 Unresolved

**2003-E-0014** Costs Claimed by the State of Arizona, Department of Game and Fish, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1998 Through June 30, 2000 (01/23/2003) 2 Recommendations Unresolved

**2003-E-0015** Costs Claimed by the State of Maryland, Department of Natural Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1998 through June 30, 2000 (01/24/2003) 1 Recommendation Unresolved

**2003-E-0016** Costs Claimed by the State of Kansas Department of Wildlife and Parks, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1999, through June 30, 2001 (01/24/2003) 1 Recommendation Unresolved

**2003-E-0018** Costs Claimed by the State of Nevada, Department of Conservation and Natural Resources, Division of Wildlife, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996 through (02/26/2003) 7 Recommendations \$1,031,611 Unresolved

**2003-E-0020** Costs Claimed by the Commonwealth of Kentucky, Department of Fish and Wildlife Resources, Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996 through June 30, 1998 (03/04/2003) 1 Recommendation Unresolved

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

**1993-E-0339** Closing Statement, TGS Technology, Inc. (12/22/1992) 1 Recommendation \$786,501 Unresolved

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

**1998-E-0098** Claims Against the Federal Emergency Management Agency's Community Disaster Loan, Government of the Virgin Islands (11/12/1997) 1 Recommendation \$21,700 Unresolved

## **SINGLE AUDITS**

### **Bureau of Indian Affairs**

**1996-A-1122** Northwestern Band of the Shoshoni Nation Fiscal Year December 30, 1994 (08/15/1996) 1 Recommendation \$8,940 Unresolved

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<b>2002-A-0265</b>	Cheyenne & Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 1999 (05/10/2002) 1 Recommendation Unresolved
<b>2002-A-0285</b>	Big Valley Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (05/17/2002) 4 Recommendations Unresolved
<b>2002-A-0311</b>	Chalkyitsik Village Council, Fiscal Year Ended September 30, 2000 (06/06/2002) 3 Recommendations Unresolved
<b>2002-A-0348</b>	Scotts Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (07/11/2002) 1 Recommendation Unresolved
<b>2002-A-0377</b>	Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 2000 (08/01/2002) 1 Recommendation Unresolved
<b>2002-A-0396</b>	Three Affiliated Tribes, Fiscal Year Ended September 30, 1998 (08/12/2002) 2 Recommendations \$57,108 Unresolved
<b>2002-A-0401</b>	Kayenta Community School, Fiscal Year Ended June 30, 2001 (08/16/2002) 4 Recommendations Unresolved
<b>2002-A-0425</b>	Naa Tsis Aan Community School, Fiscal Year Ended June 30, 2001 (09/09/2002) 1 Recommendation Unresolved
<b>2002-A-0433</b>	Winslow Residential Hall, Inc., Fiscal Year Ended June 30, 2001(09/11/2002) 5 Recommendations Unresolved
<b>2002-A-0446</b>	Standing Rock Community Grant School, Fiscal Year Ended June 30, 2000 (09/18/2002) 2 Recommendations \$584 Unresolved
<b>2002-A-0456</b>	Little Singer Community School Board, Inc. and Little Singer Junior High School, Fiscal Year Ended June 30, 2001 (09/20/2002) 2 Recommendations Unresolved
<b>2002-A-0457</b>	Three Affiliated Tribes, Fiscal Year Ended September 30, 1999 (09/20/2002) 9 Recommendations Unresolved
<b>2002-A-0463</b>	South Fork Band Council, Fiscal Year Ended September 30, 2000 (09/25/2002) 4 Recommendations Unresolved
<b>2002-A-0465</b>	Loneman Day School, Fiscal Year Ended June 30, 2001 (09/25/2002) 4 Recommendations Unresolved
<b>2002-A-0468</b>	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (09/27/2002) 1 Recommendation Unresolved
<b>2002-A-0477</b>	San Juan Pueblo Board of Education, Fiscal Year Ended June 30, 2001 (09/30/2002) 3 Recommendations Unresolved
<b>2002-A-0480</b>	Chilchinbeto Community School, Fiscal Year Ended June 30, 2001 (09/30/2002) 4 Recommendations Unresolved
<b>2003-A-0006</b>	Quechan Indian Tribe, Fiscal Year Ended December 31, 1999 (10/15/2002) 13 Recommendations Unresolved
<b>2003-A-0032</b>	Crazy Horse School, Fiscal Year Ended June 30, 2000 (10/25/2002) 1 Recommendation Unresolved
<b>2003-A-0058</b>	Oglala Sioux Tribe, Fiscal Year Ended December 31, 1999(11/08/2002) 17 Recommendations \$1,795,918 Unresolved
<b>2003-A-0060</b>	Mooretown Rancheria, Fiscal Year Ended December 31, 2001(11/12/2002) 1 Recommendation Unresolved
<b>2003-A-0064</b>	Cloverdale Rancheria of Pomo Indians, Fiscal Year Ended December 31, 2000 (11/25/2002) 6 Recommendations Unresolved
<b>2003-A-0066</b>	Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 2001 (11/25/2002) 6 Recommendations Unresolved

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<b>2003-A-0071</b>	Oglala Sioux Tribal Department of Public Safety, Fiscal Year Ended September 30, 1999 (11/25/2002) 8 Recommendations \$17,661 Unresolved
<b>2003-A-0076</b>	Picayune Rancheria of the Chukchansi Indian Tribe, Fiscal Year Ended December 31, 1999 (11/27/2002) 1 Recommendation Unresolved
<b>2003-A-0079</b>	Turtle Mountain Band of Chippewa Indians, Fiscal Year Ended September 30, 2001 (12/06/2002) 4 Recommendations \$477,170 Unresolved
<b>2003-A-0080</b>	Trinidad Rancheria, Fiscal Year Ended December 31, 2001 (12/06/2002) 1 Recommendation Unresolved
<b>2003-A-0086</b>	Native Village of Kwigillingok, Kwigillingok IRA Council, Fiscal Year Ended December 31, 2001 (12/13/2002) 2 Recommendations Unresolved
<b>2003-A-0100</b>	Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 2000 (12/20/2002) 18 Recommendations \$1,374,912 Unresolved
<b>2003-A-0108</b>	Pleasant Point Passamaquoddy Tribal Council, Fiscal Year Ended September 30, 2000 (01/15/2003) 15 Recommendations Unresolved
<b>2003-A-0110</b>	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 2001 (01/17/2003) 1 Recommendation Unresolved
<b>2003-A-0122</b>	Stevens Village Council, Fiscal Year Ended September 30, 2001 (01/17/2003) 6 Recommendations Unresolved
<b>2003-A-0129</b>	St. Michaels Association for Special Education, Incorporated, Fiscal Year Ended September 30, 2001 (01/17/2003) 1 Recommendation Unresolved
<b>2003-A-0130</b>	Native Village of Selawik, Fiscal Year Ended December 31, 2001 (01/17/2003) 1 Recommendation Unresolved
<b>2003-A-0133</b>	Three Affiliated Tribes, Fiscal Year Ended September 30, 2000 (01/24/2003) 10 Recommendations Unresolved
<b>2003-A-0134</b>	Pueblo of Laguna, Fiscal Year Ended February 28, 2002 (01/24/2003) 2 Recommendations Unresolved
<b>2003-A-0143</b>	Tyme Maidu Tribe, Berry Creek Rancheria, Fiscal Year Ended December 31, 2001 (01/23/2003) 2 Recommendations Unresolved
<b>2003-A-0152</b>	Northway Village Council, Fiscal Year Ended December 31, 1999 (01/30/2003) 4 Recommendations \$10,409 Unresolved
<b>2003-A-0156</b>	Aroostook Band of Micmacs, Fiscal Year Ended December 31, 2001 (01/30/2003) 1 Recommendation Unresolved
<b>2003-A-0160</b>	Southern Ute Indian Tribe, Fiscal Year Ended September 30, 2001 (01/30/2003) 4 Recommendations Unresolved
<b>2003-A-0170</b>	Round Valley Indian Tribes of the Round Valley Reservation, California, Fiscal Year Ended December 31, 2000 (02/05/2003) 6 Recommendations Unresolved
<b>2003-A-0171</b>	Cheyenne and Arapaho Tribe of Oklahoma, Fiscal Year Ended December 31, 2000 (02/05/2003) 3 Recommendations Unresolved
<b>2003-A-0173</b>	Ch'ooshgai Community School, Fiscal Year Ended June 30, 2000 (02/07/2003) 8 Recommendations \$1,762 Unresolved
<b>2003-A-0174</b>	Ch'ooshgai Community School, Fiscal Year Ended June 30, 1999 (02/07/2003) 6 Recommendations \$6,954 Unresolved
<b>2003-A-0178</b>	Cocopah Indian Tribe, Fiscal Year Ended December 31, 2000 (02/05/2003) 1 Recommendation \$27,772 Unresolved
<b>2003-A-0190</b>	Dry Creek Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (02/20/2003) 1 Recommendation \$58,528 Unresolved



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- 2003-A-0191** Sherwood Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2001  
(02/20/2003) 2 Recommendations Unresolved
- 2003-A-0192** Tuolumne Band of Me-Wuk Indians, Fiscal Year Ended December 31, 2001  
(02/20/2003) 1 Recommendation Unresolved
- 2003-A-0196** Porcupine School, Fiscal Year Ended June 30, 2000 (02/26/2003)  
1 Recommendation \$50,351 Unresolved
- 2003-A-0200** Native Village of St. Michael, Fiscal Year Ended December 31, 1999  
(02/28/2003) 1 Recommendation \$560 Unresolved
- 2003-A-0205** Twenty-Nine Palms Band of Mission Indians Special Revenue Fund, Fiscal Year  
Ended December 31, 1999 (02/28/2003) 2 Recommendations \$22,321 Unresolved
- 2003-A-0207** Tunica-Biloxi Tribe of Louisiana, Fiscal Year Ended December 31, 2001(03/06/2003)  
1 Recommendation Unresolved
- 2003-A-0209** Chickaloon Village Traditional Council, Fiscal Year Ended December 31, 2000  
(03/03/2003) 2 Recommendations Unresolved
- 2003-A-0210** Bering Sea Fishermen's Association, Fiscal Year Ended June 30, 2001 (03/06/2003)  
1 Recommendation Unresolved
- 2003-A-0212** Big Sandy Rancheria, Fiscal Year Ended December 31, 2000 (03/06/2003)  
7 Recommendations Unresolved
- 2003-A-0227** Native Village of Unalakleet, Fiscal Year Ended December 31, 2000 (03/06/2003)  
1 Recommendation \$75,838 Unresolved
- 2003-A-0228** Native Village of Unalakleet, Fiscal Year Ended December 31, 1998 (03/06/2003)  
1 Recommendation \$14,479 Unresolved

## **Bureau of Land Management**

- 2003-A-0052** North Slope Borough, Fiscal Year Ended June 30, 2001 (11/04/2002)  
1 Recommendation Unresolved

## **National Park Service**

- 1998-A-0194** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 1997  
(12/24/1997) 1 Recommendation Unresolved
- 1998-A-0229** National Institute for the Conservation of Cultural Property, Inc., Fiscal Year Ended  
December 31, 1996 (01/15/1998) 1 Recommendation Unresolved
- 1998-A-0627** South Carolina Department of Parks, Recreation and Tourism, Fiscal Year Ended  
June 30, 1996 (08/06/1998) 1 Recommendation Unresolved
- 1998-A-0687** National Conference of State Historic Preservation Officers, Fiscal Year Ended  
December 31, 1997 (09/25/1998) 1 Recommendation Unresolved
- 2000-A-0158** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 1998  
(12/17/1999) 1 Recommendation Unresolved
- 2000-A-0160** Ste. Genevieve, Missouri, Fiscal Year Ended September 30, 1998 (12/17/1999)  
1 Recommendation Unresolved
- 2000-A-0186** Allegheny Ridge Corporation, Fiscal Year Ended June 30, 1997 (01/13/2000)  
1 Recommendation Unresolved
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- 2001-A-0089** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 1999 (12/14/2000) 1 Recommendation Unresolved
- 2002-A-0028** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 2000 (10/25/2001) 1 Recommendation Unresolved
- 2002-A-0060** Appalachian Trail Conference, Fiscal Year Ended December 31, 1999 (11/16/2001) 1 Recommendation Unresolved
- 2002-A-0412** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 2001 (08/26/2002) 1 Recommendation Unresolved
- 2003-A-0043** National Academy of Public Administration Foundation and Affiliate, Fiscal Year Ended September 30, 2001 (10/31/2002) 2 Recommendations Unresolved
- 2003-A-0045** Silos and Smokestacks National Heritage Area, Fiscal Year Ended December 31, 2001 (10/31/2002) 1 Recommendation Unresolved
- 2003-A-0172** National Park Foundation, Fiscal Year Ended June 30 2001 (02/07/2003) 3 Recommendations Unresolved

### Office of the Secretary

- 2000-A-0099** Pennsylvania State University, Fiscal Year Ended June 30, 1998 (11/19/1999) 1 Recommendation \$2,303 Unresolved
- 2001-A-0450** Connecticut College, New London, Connecticut, Fiscal Year Ended June 30, 1999 (07/31/2001) 1 Recommendation \$3,234 Unresolved
- 2003-A-0195** Department of Agriculture, Hawaii, Fiscal Year Ended June 30, 2000 (02/20/2003) 1 Recommendation \$12,269 Unresolved

### Office of Territorial and International Affairs

- 2000-A-0062** Hawaii, Fiscal Year Ended June 30, 1998 (11/04/1999) 1 Recommendation \$32,167 Unresolved

### U.S. Fish and Wildlife Service

- 1997-A-0993** Commonwealth of Virginia, Fiscal Year Ended June 30, 1995 (08/08/1997) 1 Recommendation Unresolved
- 1997-A-1180** Wisconsin, Fiscal Year Ended June 30, 1995 (09/05/1997) 1 Recommendation \$26,410 Unresolved
- 1997-A-1241** South Carolina, Fiscal Year Ended June 30, 1996 (09/17/1997) 1 Recommendation Unresolved
- 1998-A-0149** Arizona, Fiscal Year Ended June 30, 1996 (12/02/1997) 1 Recommendation Unresolved
- 2000-A-0237** Alaska, Fiscal Year Ended June 30, 1998 (02/11/2000) 1 Recommendation Unresolved
- 2001-A-0202** State of California, Fiscal Year Ended June 30, 1999 (01/29/2001) 1 Recommendation Unresolved
- 2002-A-0402** New Hampshire, Fiscal Year Ended June 30, 2001 (08/16/2002) 2 Recommendations \$13,147 Unresolved

- 2002-A-0481** Montana, Fiscal Year Ended June 30, 2001 (09/30/2002) 4 Recommendations  
\$49,935 Unresolved
- 2003-A-0004** National Fish and Wildlife Foundation, Fiscal Year Ended September 30, 2001  
(10/11/2002) 1 Recommendation Unresolved
- 2003-A-0198** The Tides Center, Fiscal Year Ended December 31, 2001  
(02/28/2003) 1 Recommendation Unresolved

## *Appendix 7*

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### **Summary of Internal Audit Reports Over 6 Months Old Pending Corrective Action April 1, 2003 Through September 30, 2003**

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This is a listing of internal audit reports with management decisions over six months old for which corrective action has not been completed. It provides the report number, title, issue date, and the number of recommendations without final corrective action. These audits continue to be monitored by the Focus Leader for Management Control and Audit Follow-up, Assistant Secretary Policy, Management and Budget, for completion of corrective action.

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

- 1995-I-1402** Wapato Irrigation Project, Bureau of Indian Affairs (09/30/1995) 1 Recommendation  
**1996-I-0641** Indian Irrigation Projects (03/29/1996) 1 Recommendation  
**2002-I-0020** Independent Auditors' Report on the Bureau of Indian Affairs' Financial Statements for Fiscal Years 2001 and 2000 (03/15/2002) 5 Recommendations

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

- 1992-I-0828** Onshore Geophysical Exploration Fees Bureau of Land Management (05/26/1992) 2 Recommendations  
**1995-I-0379** Follow-up of Recommendations Relating to Bureau of Land Management User Charges for Mineral-Related Document Processing (01/23/1995) 2 Recommendations  
**1995-I-0747** Right-of-Way Grants, Bureau of Land Management (03/31/1995) 6 Recommendations  
**1996-I-1267** Inspection and Enforcement Program and Selected Related Activities (09/20/1996) 1 Recommendation  
**1997-I-1300** Issuance of Mineral Patents, Bureau of Land Management and Office of the Solicitor (09/30/1997) 1 Recommendation  
**1998-I-0551** Reimbursement of Firefighting Costs, Bureau of Land Management (07/27/1998) 2 Recommendations  
**1999-I-0808** Cultural Resource Management, Bureau of Land Management (09/03/1999) 2 Recommendations  
**1999-I-0677** Rangelands Improvement Program, Bureau of Land Management (07/28/1999) 1 Recommendation  
**2001-I-0413** Land Exchange and Acquisition, Bureau of Land Management Utah State Office (07/31/2001) 1 Recommendation  
**2002-I-0047** GPRA Goal—Reduce Threats to Public Health, Safety and Property (09/25/2002) 6 Recommendations  
**2003-I-0024** Independent Auditors' Report on the Bureau of Land Management Financial Statements for Fiscal Years 2002 and 2001 (02/28/2003) 11 Recommendations  
**2003-I-0036** Management Issues Identified During the Audit of the Bureau of Land Management's Financial Statements for Fiscal Year 2002 (03/17/2003) 4 Recommendations

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## Bureau of Reclamation

- 1999-I-0588** Lower Brule Sioux Rural Water System, Mni Wiconi Rural Water Supply Project, Bureau of Reclamation (06/24/1999) 1 Recommendation
- 1999-I-0627** Oglala Sioux Rural Water Supply System, Mni Wiconi Rural Water Supply Project, Bureau of Reclamation (06/29/1999) 1 Recommendation
- 2000-I-0376** Concessions Managed by the Bureau of Reclamation (05/08/2000) 1 Recommendation
- 2002-I-0004** Improvements Needed in Security Management of Information Technology Systems Supporting Energy and Water Operations (11/16/2001) 2 Recommendations
- 2002-I-0052** Review of Central Valley Project Responsibilities Transferred Under Direct Funding Agreements Between BOR and Three California Water Authorities (09/30/2002) 2 Recommendations
- 2003-I-0020** Independent Auditors' Report on the Bureau of Reclamation Financial Statements for Fiscal Year 2002 (02/21/2003) 8 Recommendations
- 2003-I-0037** Management Issues Identified During the Audit of the Bureau of Reclamation's Fiscal Year 2002 Financial Statements (03/18/2003) 8 Recommendations

## Marshall Islands

- 1999-I-0952** Marshall Islands Development Bank, Republic of the Marshall Islands (09/30/1999) 7 Recommendations

## Minerals Management Service

- 1996-I-1255** Selected Activities of the Royalty Management System (09/30/1996) 2 Recommendations
- 2003-I-0030** Independent Auditors; Report on the Minerals Management Service's Financial Statements for Fiscal Years 2002 and 2001 (03/07/2003) 2 Recommendations

## Multi-Office Audit

- 2000-I-0300** Supporting Documentation for Operators Participating in the Stripper Oil Well Property Royalty Rate Reduction Program (03/27/2000) 2 Recommendations
- 2001-I-0421** Audit of Bonding for Oil and Gas Wells on Indian Trust Lands (09/24/2001) 1 Recommendation
- 2002-I-0011** Department of the Interior Integrated Credit Card Program (12/20/2001) 3 Recommendations
- 2002-I-0018** U.S. Department of the Interior Fiscal Year 2001 Annual Departmental Report on Accountability (02/27/2002) 50 Recommendations
- 2003-I-0014** Independent Auditor's Report on the U.S. Department of the Interior's Fiscal Year 2002 Annual Report on Performance and Accountability (01/31/2003) 37 Recommendations

## National Park Service

- 1997-I-0908** Automated Law Enforcement System, National Park Service (06/23/1997)  
1 Recommendation
- 1998-I-0406** Follow-up of Recommendations Concerning Utility Rates Imposed by the National Park Service (04/15/1998) 5 Recommendations
- 2001-I-0116** Collection And Use Of Concession Fees (01/11/2001) 1 Recommendation
- 2002-I-0045** Recreational Fee Demonstration Program, National Park Service and Bureau of Land Management (08/19/2002) 5 Recommendations
- 2003-I-0021** Independent Auditors' Report on the National Park Service Financial Statements for Fiscal Year 2002 and 2001 (02/25/2003) 6 Recommendations
- 2003-I-0027** Management Issues Identified During the Audit of the National Park Service's Fiscal Year 2002 Financial Statements (03/04/2003) 4 Recommendations

## Office of the Secretary

- 2003-I-0038** Independent Auditors' Report on the Interior Franchise Fund's Financial Statements for Fiscal Years 2002 and 2001 (03/21/2003) 13 Recommendations
- 2003-I-0041** Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2002 and 2001 (03/31/2003) 16 Recommendations

## Office of Special Trustee for American Indians

- 1997-I-1167** Judgment Funds Awarded to the Turtle Mountain Band of Chippewa Indians (09/22/1997)  
1 Recommendation
- 1997-I-1168** Judgment Funds Awarded to the Navajo Nation (09/22/1997) 1 Recommendation
- 1997-I-1169** Judgment Funds Awarded to the Papago Tribe of Arizona (09/15/1997) 1 Recommendation
- 1998-I-0703** Agricultural Leasing and Grazing Activities, Fort Peck Agency (09/30/1998)  
2 Recommendations
- 2001-I-0411** Independent Auditors' Report on the Financial Statements for Fiscal Years 2000 and 1999 for the Office of 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 (06/24/2001) 21 Recommendations
- 2002-I-0027** Independent Auditors' Report on the Office of Special Trustee for American Indians Tribal and Other Trust Funds and Individual Indian Monies Trust Funds Financial Statements for FYS 2001 and 2000 (04/25/2002) 3 Recommendations
- 2003-I-0019** Independent Auditors' Report on the Tribal and Other Trust Funds and Individual Indian Monies Trust Funds Financial Statements for Fiscal Years 2002 and 2001 Managed by the Office of Trust Funds, OST (02/19/2003) 8 Recommendation
- 2003-I-0028** Management Letter for the Office of the Special Trustee for American Indians Financial Statement Audit Fiscal Year 2002 (03/05/2003) 7 Recommendations



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

- 2003-I-0035** Management Issues Identified During the Audit of the Office of Surface Mining Reclamation and Enforcement's Fiscal Year 2002 Financial Statements (03/17/2003) 4 Recommendations

## **Office of the Secretary**

- 2001-I-0407** Independent Auditors Report on the Office of the Secretary's Financial Statement for Fiscal Year 2000 (05/31/2001) 7 Recommendations

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

- 1997-I-1305** Automated Law Enforcement System, U.S. Fish and Wildlife Service (09/30/1997) 2 Recommendations
- 2000-I-0050** Miscellaneous Receipts, U.S. Fish and Wildlife Service (11/09/1999) 12 Recommendations
- 2003-I-0039** Independent Auditors' Report on the U.S. Fish And Wildlife Service's Financial Statements for Fiscal Year 2002 and 2001 (03/26/2003) 16 Recommendations

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

- 1999-I-0381** Additional Controls Needed over Data Processing Environment at U.S. Geological Survey Reston Enterprise Data Services Center (03/24/1999) 2 Recommendations
- 2002-I-0054** Independent Auditors Report on the U.S. Geological Survey's Financial Statements for Fiscal Year 2001 (09/30/2002) 22 Recommendations
- 2003-I-0042** Improvements Needed in Security Over Information Technology Systems Supporting Scientific Objectives of the U.S. Geological Survey (03/31/03) 24 Recommendations

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

- 2002-I-0043** Grants for the Construction of Health Care Facilities, Department of Health, Government of the Virgin Islands (09/20/2002) 3 Recommendations

## *Appendix 8*

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### **Summary of Insular Area Reports With Open Recommendations Over Six Months Old**

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Note: These Insular Area reports contain recommendations made specifically to 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**

##### **American Samoa**

**2002-I-0003** Assessment and Collection of Taxes, American Samoa Government  
(11/15/2001) 13 Recommendations \$7,148,769 Unresolved

##### **Guam**

**1998-I-0264** Legislature Capital Improvement Fund, Guam Legislature, Government of Guam  
(02/20/1998) 4 Recommendations \$4,159,110 Unresolved

**2001-I-0417** Loan Programs, Guam Economic Development Authority, Government of Guam  
(09/21/2001) 4 Recommendations Unresolved

**2001-I-0419** Qualifying Certificate Program, Guam Economic Development Authority,  
Government of Guam (09/30/2001) 6 Recommendations \$59,218,806 Unresolved

##### **Marshall Islands**

**1994-I-0021** Capitol Relocation Project, Republic of the Marshall Islands (10/18/1993)  
2 Recommendations Unresolved

##### **Northern Mariana Islands**

**1994-I-0936** Follow-up of Recommendations Concerning the Economic Development Loan  
Fund, Commonwealth Development Authority (07/18/1994) 1 Recommendation  
Unresolved

**1996-I-0596** Management of Public Land, Commonwealth of the Northern Mariana Islands  
(03/20/1996) 6 Recommendations \$145,877,257 Unresolved

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

**1991-I-0467** Follow-up of Recommendations Contained In Report on the Road Fund,  
Government of the Virgin Islands (02/19/1991) 1 Recommendation Unresolved

**1993-I-0363** Inmate Care, Rehabilitation, & Safety, Bureau of Corrections, Government of the  
Virgin Islands (12/31/1992) 10 Recommendations Unresolved

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<b>1993-I-0572</b>	Supply and Equipment Management, Department of Education, Government of the Virgin Islands (02/19/1993) 9 Recommendations \$310,000 Unresolved
<b>1993-I-0670</b>	Personnel, Property Management, and Procurement Practices, Bureau of Corrections, Government of the Virgin Islands (03/11/1993) 14 Recommendations \$265,823 Unresolved
<b>1997-I-0040</b>	Division of Agriculture, Department of Economic Development and Agriculture, Government of the Virgin Islands (10/21/1996) 8 Recommendations \$90,000 Unresolved
<b>1997-I-0243</b>	Workmen's Compensation Program, Government of the Virgin Islands (12/30/1996) 15 Recommendations \$2,530,000 Unresolved
<b>1998-I-0188</b>	Internal Revenue Taxes, Bureau of Internal Revenue, Government of the Virgin Islands (12/30/1997) 1 Recommendation Unresolved
<b>1998-I-0191</b>	Building Permit Fees, Department of Planning and Natural Resources, Government of the Virgin Islands (12/30/1997) 7 Recommendations \$143,446 Unresolved
<b>1998-I-0263</b>	Sewage System User Fees, Government of the Virgin Islands (02/20/1998) 5 Recommendations \$897,212 Unresolved
<b>1998-I-0384</b>	Hurricane-Related Contracting, Department of Education, Government of the Virgin Islands (03/31/1998) 2 Recommendations \$5,418 Unresolved
<b>1998-I-0468</b>	Follow-up of Recommendations Relating to the Bureau of Corrections, Department of Justice, Government of the V.I. (05/29/1998) 6 Recommendations Unresolved
<b>1998-I-0670</b>	Interfund Loans and Federal Grant Balances, Government of the Virgin Islands (09/09/1998) 11 Recommendations \$120,000,000 Unresolved
<b>1999-I-0365</b>	Follow-up of Recommendations Relating to Personnel Management Practices, Division of Personnel, Government of the Virgin Islands (03/26/1999) 3 Recommendations \$24,300,000 Unresolved
<b>2001-I-0107</b>	Administrative Functions, Legislature of the Virgin Islands, Government of the Virgin Islands (12/29/2000) 8 Recommendations \$1,320,293 Unresolved
<b>2002-I-0009</b>	Virgin Islands Housing Finance Authority, Government of the Virgin Islands (12/31/2001) 1 Recommendation Unresolved
<b>2002-I-0042</b>	Federal Highway Grants, Department of Public Works, Government of the Virgin Islands (08/30/2002) 1 Recommendation Unresolved
<b>2002-I-0043</b>	Grants for the Construction of Health Care Facilities, Department of Health, Government of the Virgin Islands (09/20/2002) 2 Recommendations Unresolved
<b>2003-I-0002</b>	Public Finance Authority, Government of the Virgin Islands (11/22/2002) 8 Recommendations \$30,891,687 Unresolved
<b>2003-I-0003</b>	Compliance with the Memorandum of Understanding Between the Governor of the Virgin Islands and the Secretary of the Interior (01/06/2003) 6 Recommendations Unresolved
<b>2003-I-0012</b>	Grants for the Solid Waste and Wastewater Disposal Projects, Department of Public Works, Government of the Virgin Islands (02/18/2003) 2 Recommendations Unresolved
<b>2003-I-0032</b>	Grants for the Hurricane Recovery, Government of the Virgin Islands (03/28/2003) 1 Recommendation Unresolved

## SINGLE AUDITS

### Federated States of Micronesia

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<b>2002-A-0237</b>	Federated States of Micronesia National Government, Fiscal Year Ended September 30, 2000 (04/03/2002) 1 Recommendations \$329,504 Unresolved
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## Guam

- 2001-A-0289** Government of Guam, Fiscal Year Ended September 30, 1999 (3/26/2001)  
35 Recommendations \$3,147,789 Unresolved
- 2002-A-0164** Government of Guam, Fiscal Year Ended September 30, 2000 (01/30/2002)  
1 Recommendation \$3,526,590 Unresolved

## Kosrae

- 1994-A-0367** State Of Kosrae, Federated States of Micronesia, Fiscal Year Ended September 30, 1992  
(02/24/1994) 9 Recommendations Unresolved

## Marshall Islands

- 2003-A-0109** Republic of the Marshall Islands, Fiscal Year Ended September 30, 2001 (01/15/2003)  
5 Recommendations Unresolved

## Northern Mariana Islands

- 2001-A-0269** Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1999  
(03/08/2001) 43 Recommendations \$146,174 Unresolved
- 2002-A-0180** Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2000  
(02/19/2002) 1 Recommendation Unresolved

## Palau

- 1992-A-0885** Republic of Palau, Fiscal Year Ended September 30, 1989 (06/05/1992)  
1 Recommendation \$40,262 Unresolved
- 2001-A-0261** Palau Community Action Agency, Fiscal Year Ended September 30, 1999  
(03/05/2001) 10 Recommendations Unresolved
- 2003-A-0154** Republic of Palau National Government, Fiscal Year Ended September 30, 2001  
(01/31/2003) 2 Recommendations Unresolved

## Pohnpei

- 1994-A-0527** State of Pohnpei, Federated States of Micronesia, Fiscal Year Ended September 30, 1992 (04/19/1994) 1 Recommendation \$2,764 Unresolved

## U.S. Virgin Islands

- 2003-A-0167** Government of the Virgin Islands, Fiscal Year Ended September 30, 2001  
(02/04/2003) 3 Recommendations Unresolved

**Program Integrity Reports Issued  
During the Six-Month Period That Ended September 30, 2003**

**2003-I-0062** Law Enforcement Follow-up (*August 2003*)

**2003-I-0063** Review of National Icon Park Security (*August 2003*)

## *Appendix 10*

### **Cross References to the Inspector General Act**

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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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