



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



Semiannual REPORT

to the Congress, October 2005

Photo by Frank Partridge,
National Park Service

Investigation uncovers inappropriate appraisal process for land in the Big Cypress National Preserve, preventing \$120 million deal. **Page 1**

Message From the Inspector General

I am pleased to present the results and accomplishments of the Office of Inspector General (OIG) from April 1, 2005, through September 30, 2005. During this reporting period, we concluded one of our most publicized investigations on the agreement for the acquisition and donation of subsurface mineral rights between the U.S. Department of the Interior (DOI) and the Collier Resources Company. We began our investigation in September 2003 after receiving allegations from a confidential source that the Collier Resources Company took advantage of the politically charged situation surrounding drilling in the Florida Everglades and “bluffed” DOI into executing an agreement to purchase the mineral interests for an inflated price. Ultimately, our investigation helped prevent the agreement from being consummated, saving American taxpayers \$120 million.



We found that while the intentions behind the attempted acquisition – which spanned both the Clinton and Bush administrations – appeared to be firmly grounded in a desire to protect the environmentally sensitive Everglades from potential harm, the means by which these intentions were advanced were distressing. DOI lawyers advanced the deal using an inappropriate appraisal process and ignored the objections of career employees who knew the rules were not being followed. We found nothing to indicate that the mineral resources had any significant value, and DOI may have even paid for those rights in an earlier deal with the Collier Resources Company. Overall, the events surrounding this agreement represent a compartmentalized view of responsibility that has haunted DOI in past land transactions, such as the San Rafael land exchange, which we reported on in our April 2004 Semiannual Report.

We must commend DOI, however, for the significant changes it has made to the land appraisal program and process. Following the issuance of our report concerning the San Rafael land exchange, the Secretary directed consolidation of DOI’s real estate appraisal functions to ensure appraiser independence, accountability, high standards, appropriate training, and oversight of DOI appraisal functions. In addition, a Secretarial Order was issued establishing policy on alternative methods of valuation for legislative land exchanges. We are confident that these reforms, if strictly adhered to, will correct the problems we discovered in both of these investigations.

In this Semiannual Report, I am also pleased to highlight our Office of Audits report on DOI’s management of hazardous materials sites on its lands. We found serious deficiencies in DOI’s management of its hazardous materials sites, risking public exposure to harmful contaminants and toxic substances. We were disturbed to find that DOI is not able to identify how many contaminated sites are on its lands, and, of the sites DOI knows of, it is not prioritizing which ones should be mitigated first. We attribute these deficiencies to (1) DOI’s failure to provide guidance to the bureaus for identifying, tracking, and prioritizing contaminated sites and (2) DOI’s failure to provide oversight for the management of hazardous materials site activities. DOI agreed with our recommendations to improve the management of these sites, and we will be tracking implementation. We issued this report jointly with the Environmental Protection Agency (EPA) – our audit partner on this endeavor.

These significant accomplishments, along with the others highlighted in this report, represent our dedication to not only detecting fraud, waste, abuse, and mismanagement within DOI, but also to assisting DOI in identifying and implementing new and better ways of conducting business. Our commitment is to provide the highest quality products and services at the best value to DOI and the American taxpayer. We look forward to working with the Congress and the Secretary to promote excellence, accountability, and efficiency in DOI and, overall, improve the accountability of government to the American public.

Earl E. Devaney
Inspector General

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INVESTIGATIONS STATISTICAL HIGHLIGHTS

April 1, 2005, Through September 30, 2005

Investigative Activities

Cases Closed	177
New Cases Opened	231
Hotline Complaints/Inquiries Received	106

Criminal Investigative Activities

Indictments/Information	17
Convictions	23
Sentencings	18
- Jail	260 months
- Probation	624 months
- Community Service.....	24 hours
- Criminal Judgments/Restitutions	\$1,102,398

Criminal Matters Referred for Prosecution.....	34
Criminal Matters Declined.....	10

Civil Investigative Activities

Civil Referrals	3
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Administrative Investigative Activities

Personnel Actions.....	37
Management Advisories.....	10

AUDITS STATISTICAL HIGHLIGHTS

April 1, 2005, Through September 30, 2005

Audit Activities

Reports Issued47

Internal Audits..... 30

Contracts and Grant Audits..... 16

Single Audit Quality Control Reviews 1

Audit Impacts

Total Monetary Impacts\$15,730,734

Questioned Costs (includes unsupported costs)..... \$4,359,254

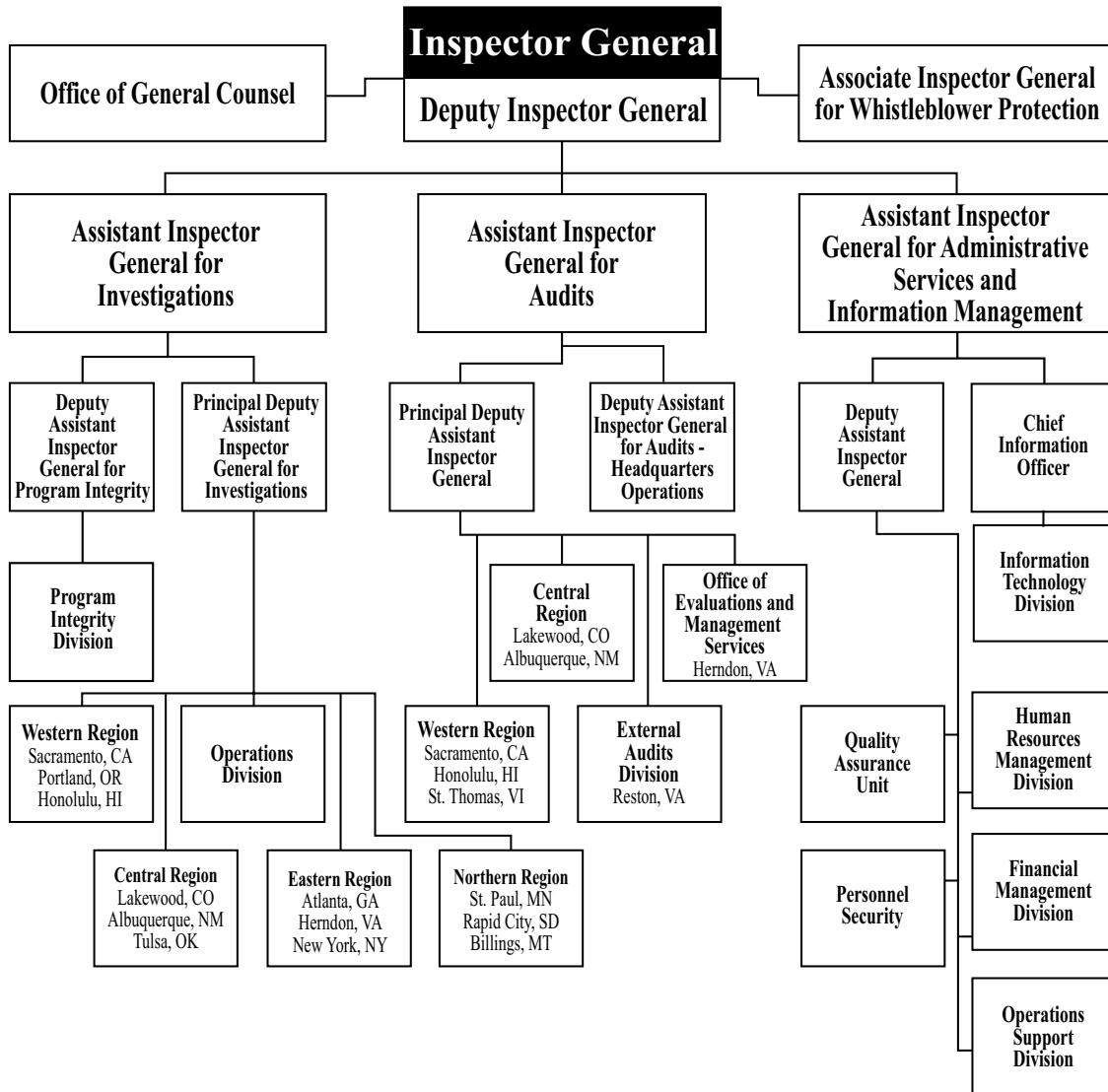
Recommendations That Funds Be Put to Better Use..... \$10,674,950

Lost or Potential Additional Revenues \$696,530

Internal Audit Recommendations Made.....86

Internal Audit Recommendations Resolved.....27

OIG Organization Chart





Mission

The mission of the OIG is to promote excellence, integrity, and accountability in the programs, operations, and management of DOI.

Responsibilities

The OIG is responsible for independently and objectively identifying risks and vulnerabilities that directly impact, or could impact, DOI's ability to accomplish its mission. We are required to keep the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI 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 addresses the demand for programs that work better, cost less, and get the results Americans care about most.

Activities

OIG accomplishes its mission by conducting audits, evaluations, assessments, and investigations relating to the programs and operations of DOI. Our activities are tied directly to DOI's major responsibilities and are designed to assist DOI in developing solutions for its most serious management and program challenges, most notably cross-cutting or DOI-wide issues. These activities are also designed to ensure that we keep critical issues prominent, which greatly influences key decisionmakers and increases the likelihood that we will achieve desired outcomes and results that benefit the public.

DOI's Top Management Challenges

Financial Management

Information Technology

Health, Safety, and Emergency Management

Maintenance of Facilities

Responsibility to Indians and Insular Areas

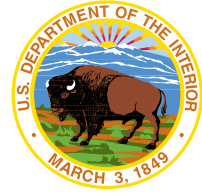
Resource Protection and Restoration

Revenue Collections

Procurement, Contracts, and Grants

Department of the Interior

OIG Investigation Uncovers Inappropriate Appraisal Process, Prevents \$120 Million Deal



An OIG investigation concerning a highly publicized plan for DOI to block oil and gas drilling in Florida's Big Cypress National Preserve by buying the subsurface mineral rights from a private company resulted in significant changes to DOI's land appraisal program, and ultimately saved American taxpayers \$120 million.

Our investigation was initiated after receiving allegations from a confidential source that the Collier Resources Company took advantage of the politically charged situation surrounding drilling in the Florida Everglades and "bluffed" DOI into executing an agreement to purchase Collier's mineral interests in the Big Cypress National Preserve for \$120 million. The acquisition of the subsurface mineral rights for 400,000 acres – including a vast Everglades wildlife refuge – was supported by both the Clinton and Bush administrations, heralded by environmentalists, and enthusiastically supported by citizens and state leaders.



Big Cypress National Preserve

While the intentions behind the attempted acquisition appeared to be firmly grounded in DOI's desire to protect the environmentally sensitive Everglades from potential harm, we found the means by which these intentions were advanced to be very troubling. Our special report, "Agreement for the Acquisition and Donation of the Mineral Estate Between the United States of America and the Collier Family," found nothing to indicate that the mineral resources have "any significant value" and even suggested that DOI paid for those rights in an earlier deal with Collier.

Shortly after we concluded our investigation, Inspector General Earl E. Devaney testified before the Senate Committee on Finance on June 8, 2005, to present the findings of the special report and outline the various reasons why this acquisition was cause for concern.

DOI Must Take Active Role in Concessions Management

Concessioners are the main providers of commercial services to the almost 473 million people who visit DOI's recreational sites each year. DOI has well over 600 concession agreements administered by four bureaus. Our audit found that DOI needs to take a more active role in concessions management. For example, we found insufficient management support, employees discouraged by a limited career path, a lack of information available to make decisions, and no comprehensive policy for making capital improvements or developing concession agreements.

Because the concession program does not follow sound business practices, DOI may not be receiving fair value for concession activities. While states such as California and Florida receive concession fees as high as 16 and 18 percent of concession revenue, respectively, DOI concession fees average less than 6 percent. In this regard, concessioners generated \$850 million in annual gross receipts in fiscal year 2003 – from which DOI received \$26.7 million in fees. An additional \$22.7 million was retained in concessioner special accounts to be used for capital improvement projects for facilities used in concession operations.

DOI agreed that concessions management must be improved and has committed to addressing our recommendations, including establishing a departmental working group to improve policies and practices.

Public, Environment at Risk From Hazardous Materials

Our audit found that significant deficiencies continue to hamper DOI's management of hazardous materials sites on its lands. As a result, DOI risks exposing the public to hazardous contaminants and toxic substances. Specifically, our audit found that DOI cannot identify how many contaminated sites are on its lands and does not know if the most critical hazardous sites are being mitigated first. These deficiencies were attributable to DOI's insufficient leadership, guidance, and oversight of its bureaus. DOI has not provided practical guidance to the bureaus for identifying, tracking, and prioritizing contaminated sites, and it has not provided the necessary degree of oversight to coordinate the management of hazardous materials site activities.

We performed our audit with the assistance of EPA-OIG staff because of their extensive experience and expertise with hazardous materials information systems and processes to identify, assess, prioritize, and cost-estimate the mitigation of hazardous waste sites. EPA-OIG issued its own report, which identified promising practices that could improve DOI's management of its hazardous materials sites. DOI has committed to reviewing EPA-OIG's report and providing us with an action plan to implement the practices determined to be relevant.

We made seven recommendations to improve the management of hazardous materials sites. Five of the recommendations are considered resolved but not implemented and will be referred to DOI for tracking of implementation. Management concurred with the remaining two recommendations; however, we are waiting for additional information to resolve the recommendations.

Workers' Compensation Program Inefficient, Ineffective

Overall, we found that management of DOI's Workers' Compensation Program was inefficient and ineffective, resulting in workers' compensation costs increasing annually and approaching \$60 million in 2003. DOI's program for returning injured employees to work is at best managed inconsistently and at worst subject to abuse by managers seeking an easy way to deal with problem employees. For example, we identified 38 employees who could have returned to light duty work – their benefit payments total \$4.4 million. DOI is also not fully using resources provided by the Office of Workers' Compensation Programs (OWCP). Further, DOI's program is understaffed, employees lack training, and there is no uniform process for ensuring that costs charged by OWCP are accurate.

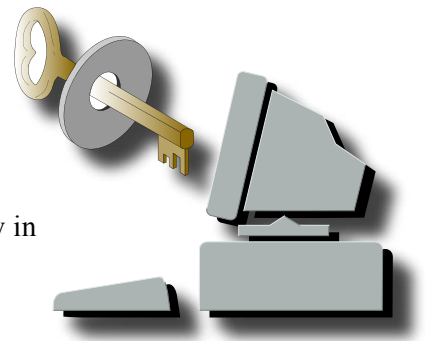
We also found an overwhelming lack of awareness and consideration of workers' compensation fraud during our review. More than 10 percent of the workers' compensation cases we reviewed had indications of potential fraud or abuse, but no action had been taken by the bureaus. These cases amounted to almost \$1.5 million charged to DOI over a 2-year period. For example, a temporary employee received \$500,000 in workers' compensation over a 14-year period, even though he was capable of working 5 years after his injury. The employee did not return to work allegedly because medical conditions unrelated to the on-the-job injury prevented him from performing the duties and responsibilities of his position. Almost 6 years later, OWCP requested a second medical opinion, and the doctor stated that the claimant could perform essentially any job expected of a man of his age and training. The bureau still failed to follow up on the case. Unknown to the bureau, the employee pursued and received a bachelor's degree in 1998 and a master's degree in 1999, at DOI's expense. Finally in 2002, after the bureau discovered and notified OWCP about the college degrees, OWCP reduced the claimant's compensation payments.

As a result of these findings, we plan to establish a special unit in our Office of Investigations dedicated solely to pursuing fraud cases related to workers' compensation.

DOI Web-Based Applications Show Vulnerabilities

In October 2004, we established a network security monitoring program to provide independent oversight and monitoring of DOI's network security. Our overall objective was to identify vulnerabilities that would allow a potential "hacker" to have access from the Internet to internal DOI IT infrastructure, in addition to sensitive and restricted information.

In November 2004, we began penetration testing of DOI's publicly accessible networks and systems. We conducted reconnaissance, scan, and intrusion activities on targeted DOI bureau-managed networks. With few exceptions, we were able to compromise the tested bureaus' IT infrastructure. Even more serious, we were able to access some of DOI's most sensitive information, such as financial- and privacy-related data. We developed reports detailing activities, processes, vulnerabilities, and recommendations for each penetration testing engagement. Unfortunately, DOI has been slow in responding to our recommendations, specifically on those involving sensitive- and privacy-related information.



Process to Remedy IT Security Weaknesses Ineffective

We concluded that DOI's Plan of Action and Milestones process used to manage and remedy IT security weaknesses is ineffective. DOI's process is incomplete, inaccurate, and misleading. Specifically, our evaluation determined that DOI has failed to identify all known IT security weaknesses and sufficiently describe IT security weaknesses and planned corrective actions. In addition, about half (64 of 133) of the weaknesses reported as corrected that we tested were not corrected.

As a result, DOI lacks assurance that the most critical security weaknesses are being corrected first and that its systems and data are adequately safeguarded.

We made five recommendations to assist DOI in improving its process. Based on DOI's response to the draft report, we considered all five recommendations unresolved and asked DOI to reconsider its response. We recommended that the Plan of Action and Milestones process should be reported as a material weakness under the Federal Managers' Financial Integrity Act of 1982 in DOI's 2005 Performance and Accountability Report.

DOI's Grant Program Has Serious Deficiencies

Our review of the \$1.5 billion grant program managed by DOI bureaus showed that to correct existing deficiencies and create a culture of accountability and stewardship for its grants programs, DOI must take a more holistic approach to managing the program. The current "stove-pipe" management style, coupled with a lack of an overall DOI vision, has created individual bureau-centered programs with serious deficiencies, such as a lack of competition, training, reliable data, and assurance that funds are being spent appropriately. These deficiencies do not promote the accountable use of federal dollars; the fair treatment of both grant applicants and recipients; or the reduction of risk for fraud, waste, and abuse.

Although steps in the right direction, the efforts of a DOI-wide Federal Assistance Working Group to address these deficiencies are by themselves insufficient to develop the cohesive vision essential to protecting the integrity of DOI's grants programs.

We developed a framework for the holistic management of grants within DOI, encompassing seven core principles or key processes, which we identified as critical to the successful implementation of any management system, including grants management. These principles are:

- ◆ Producing reliable data
- ◆ Soliciting competition
- ◆ Monitoring grants effectively
- ◆ Writing effective grant agreements
- ◆ Providing adequate training
- ◆ Streamlining policies and procedures
- ◆ Establishing measurable goals for grant programs

Where applicable, we offered promising management practices identified by both government and private entities. We suggested actions that the Federal Assistance Working Group, in conjunction with the Office of Acquisition and Property Management, could take to assess and implement the framework.

DOI, Agencies Not Always Implementing Prior Audit Recommendations, as Reported

DOI managers are responsible for ensuring that the actions agreed to be taken during the audit process are, in fact, actually taken. As part of our ongoing strategy to ensure that recommendations from our prior audit reports have been implemented, we performed four verification reviews and four status reviews. Verification reviews determine if DOI managers have actually implemented closed recommendations, as they have reported, and status reviews determine if their ongoing actions for open recommendations are sufficient and timely.

For our four verification reviews, we concluded that bureau managers did not take the actions needed to implement 5 of 16 recommendations. We referred one of the recommendations to DOI for tracking of implementation and requested that DOI reinstate the other 4 recommendations.

For our four status reviews, we concluded that bureau managers had not taken timely or sufficient action to implement 8 of our 11 recommendations. For 5 of the 8 recommendations, we requested that bureau directors provide DOI with new or revised plans of action that identify target dates. For 3 of the 8 recommendations, we determined that new legal restrictions prevented the bureaus from implementing these recommendations. We concluded that these 3 recommendations should be considered closed.

Scrutiny of Single Audits Identifies Deficiencies

The Single Audit Act Amendments of 1996 require nonfederal entities that expend federal awards equal to or greater than \$500,000 (in any fiscal year) to obtain a single audit for that year. One responsibility of agencies is to conduct quality control reviews of selected audits made by nonfederal auditors. As part of our responsibility for single audits, we recently completed 91 reviews and one comprehensive Quality Control Review with various results, including the following:

- ◆ Four auditor referrals were made to the American Institute of Certified Public Accountants and various state boards of accountancy for substandard work.
- ◆ Thirteen reviews resulted in the auditors reissuing the reports to correct deficiencies.
- ◆ Seven reviews found that the auditor did not conduct sufficient tests of major programs or that the level of testing did not meet federal requirements.

In addition, the OIG continued its participation in the National Single Audit Sampling Project. Federal agencies have been analyzing the quality of single audits by conducting Quality Control Reviews, using a comprehensive project instrument developed by the Project Management Team.

Manager and Director Indicted on 15 Counts

Janice Hughes, a former personnel manager with the National Plastering Industry's Joint Apprenticeship Trust Fund, and former Trust Fund Executive Director Gilbert Wolf were indicted on 15 counts – 6 for bank fraud, 5 for mail fraud, 1 for conspiracy, 2 for money laundering, and 1 for forfeiture of property – for embezzling \$917,000 from DOI and Department of Labor contracts that had been awarded to benefit disadvantaged youths through Job Corps training.

As first reported in our April 2005 Semiannual Report, the defendants created fictitious accounts and bills to cover the conversion of federal funds to personal use. They accomplished this by writing checks to current, former, and, in some instances, fictitious vendors with whom the Trust Fund purportedly conducted business. These checks for fictional expenses were then deposited in a hidden account. The embezzlers also prepared false invoices from the supposed vendors and altered checks so that they appeared to have been deposited by the vendor. The embezzled funds paid for monthly mortgage payments for their primary residence, their vehicle expenses, a country club membership, credit card accounts, and other expenses.

Bureau of Indian Affairs



Fond du Lac Tribal and Community College Loses Funding Due To Misrepresentation

An investigation of the Office of Indian Education Programs (OIEP) revealed improper disbursement of federal funds to the Fond du Lac Tribal and Community College in Cloquet, MN. OIEP's former post-secondary education program manager and his supervisors failed to properly administer federal funds to the college from 1992 to 2004, resulting in a series of unjustified payments amounting to \$6.9 million (including \$5.7 million distributed after the manager assumed program responsibility in 1995).



The Fond du Lac Community College.

Demand for Indian Arts and Crafts Attracts Many Non-Indians to Pirate Profits

In response to allegations of a counterfeit Indian art market, we assessed the issues of misrepresentation and counterfeiting in the Indian arts and crafts industry. Our evaluation confirmed that an imitation Indian art market exists and negatively impacts Indian artisans and communities. We found that current laws, while well-intended, do little to protect Indian artisans from the unfair competition created by low-priced, mass-produced imitations of their work. The primary law, the Indian Arts and Crafts Act, is practically unenforceable and does not provide adequate authority to the Indian Arts and Crafts Board. As a result, enforcement largely depends upon the cooperation of agencies outside DOI's control, such as the FBI and U.S. Customs and Border Patrol.

The Indian Arts and Crafts Board has focused most of its enforcement efforts on criminal prosecution, which has produced no identifiable results by way of either criminal convictions or a measurable decrease in counterfeit activity. Our report presented an alternative approach to criminal enforcement, by which the Indian Arts and Crafts Board could pursue action through steadily increasing levels of severity, and an industry best practice. We provided four suggestions that DOI, in cooperation with the Indian Arts and Crafts Board, can implement to mitigate the current situation.



Indian Art work.

\$52 Million Inappropriately Used for School Construction

During fiscal years 2000 through 2002, BIA violated statutory requirements by funding approximately \$52 million in new or replacement school facility construction with major facilities improvement and repair funds. The Congress authorized the use of facilities improvement and repair funds for school construction projects only for "tribally controlled" schools and required a 25-percent, cost-share contribution for these projects. BIA used \$11.6 million of the funds for school construction projects at four BIA-operated schools. Further, BIA did not request or collect the required 25-percent cost-share of \$10.2 million from tribally controlled schools that received \$40.6 million of the funds to pay for the construction projects.

We recommended that BIA do the following:

- ◆ Discontinue the practice of using facilities improvement and repair program funds for school construction at BIA-operated schools.
- ◆ Discontinue the practice of funding school construction with facilities improvement and repair program funds at grant and contract schools without the required 25-percent funding contribution.
- ◆ Determine whether BIA has the authority to collect the required 25-percent, cost-share contributions from tribes using facilities improvement and repair program funds for replacement school construction. If BIA does have the authority, seek payment of the \$10.2 million.

Engineer Charged for Tampering With Evidence

Kenneth Young, a BIA petroleum engineer, was charged in a superseding indictment for deleting files and images from his computer. As reported in our October 2004 Semiannual Report, Young was indicted by a federal grand jury in the U.S. District Court of Colorado for knowingly receiving child pornography transported in interstate commerce. Young allegedly possessed at least 50 child pornography images on his government computer. Young's trial is scheduled for October 31, 2005.

This is a cooperative investigation with the FBI.

Former Kickapoo Tribe Health Director Sentenced

Maricela Mendoza, a former community health director for the Kickapoo Traditional Tribe of Texas, was sentenced in the U.S. District Court for the Western District of Texas to 180 months in federal prison and 36 months of probation. She was ordered to pay \$103,940 in restitution, along with a \$300 fine for money laundering and embezzlement.

As we reported in our April 2005 Semiannual Report, a federal jury convicted her of embezzling federal funds from the tribe's health care program, as well as for money laundering. These embezzled funds would have been used to pay for the medical treatments and necessary medicines for tribal members. The jury also awarded the federal government a monetary judgment against Mendoza in the amount of \$102,000.

Executive Director Sentenced for Theft of Tribal Monies

Wanda Warren, the executive director for the Catawba Indian Nation, has been sentenced to 2 years of probation and ordered to pay approximately \$24,700 in restitution after entering a plea of guilty to theft of tribal monies.

Referred to as "the people of the river," the Catawba Indian Nation is South Carolina's only federally recognized tribe. Warren ran the tribe's operations for 11 years in her capacity as tribal director. She also served on the tribal executive committee. Our investigation revealed that Warren filed false claims and received monies she was not entitled to, among them reimbursement for deferred salary and a trip to Geneva, Switzerland.

Director Indicted for Theft of Tribal Child Care Monies

Crystal Owle Lambert, the director of child care services for the Eastern Band of Cherokee Indians in North Carolina, embezzled at least \$153,100 from 1998 through 2004. The embezzled funds came from monies intended for the Cherokee Center for Family Services. These monies should have been made available for child care services to benefit tribal members.

Former Commissioner Indicted for Embezzlement

Alvina Howard, former planning commissioner for the Running Antelope District of the Standing Rock Sioux, was indicted and pleaded guilty in U.S. District Court to embezzlement and theft for her role in the misappropriation of thousands of dollars from the Running Antelope District. As part of her plea agreement, Howard is expected to testify against Susie Long Elk and other Running Antelope District officials, who are expected to be charged as a result of this investigation. Long Elk, the former treasurer of the Running Antelope District, was indicted earlier for her role in embezzling approximately \$100,000 from the district. She is currently awaiting trial. Sentencing for Howard is pending.

Attorney and Four Members of Tribe Plead Guilty

In further developments concerning our investigation of the Skull Valley Band of Goshute Indians, Leon D. Bear, band chairman, pled guilty to embezzling tribal funds for personal use. He was sentenced to 36 months of probation and ordered to repay \$73,542. Tribal members Sammy Blackbear, Marlinda Moon, and Miranda Walsh, as well as their attorney, Duncan Steadman, also pled guilty to embezzling money from tribal accounts. Blackbear was sentenced to 36 months of supervised probation and ordered to repay \$17,300. Moon, Walsh, and Steadman await sentencing.

Problems began when Bear contractually agreed with Private Fuel Storage to house 40,000 metric tons of high-level nuclear waste on reservation land located 45 miles from downtown Salt Lake City, UT. Learning of the arrangement, Moon, Blackbear, and Walsh held an unauthorized tribal election to gain control of tribal funds and subvert the contract with Private Fuel Storage. With Steadman's help, they created false documents to ratify the election and then used those documents to access approximately \$833,000 in tribal bank accounts. As reported in our April 2005 Semiannual Report, they spent \$45,800 before the accounts were frozen. Steadman was actually the one who first requested the OIG investigation, supporting his request with a 3-inch binder containing numerous allegations of corruption and embezzlement.

Consultant Pleads Guilty in Pharmaceutical Scheme

Wilbur “Bill” Swift, Jr., a former pharmaceutical consultant to the Ft. Sill Apache Tribe of Oklahoma, pled guilty in U.S. District Court in Missouri to interstate transportation of property obtained by fraud. He awaits sentencing. His partner and accomplice, Fred Solmor, has been sentenced in U.S. District Court, Texas, to 51 months in federal prison and 36 months probation after pleading guilty to a similar charge. Both men diverted approximately \$1.8 million in pharmaceuticals from the tribe by secretly selling them to shell companies they controlled and then reselling the drugs at a profit on the pharmaceutical wholesale black market.

Bureau of Land Management



Manager Pleads Guilty to Possession of Stolen Government ID and Records

Bureau of Land Management (BLM) Air Tanker Base Manager Dan Boechler pled guilty to possession of a stolen government ID as well as stolen records after a search of his residence turned up voluminous amounts of stolen government property. The stolen records included copies of BLM employees' Notification of Personnel Action forms, which contained social security numbers and dates of birth. He pled guilty following a plea agreement with the U.S. Attorney's Office.

Employee Pleads Guilty to Fraudulent Credit Charges

Robert Beehler, a BLM field manager in Holister, CA, pled guilty to embezzlement in U.S. District Court in Sacramento, CA. Our investigation determined that Beehler made fraudulent charges to his government credit card, as well as convenience check purchases, all in excess of \$30,000. At the conclusion of our investigation, the Sacramento U.S. Attorney's Office accepted the case for prosecution. Beehler appeared in U.S. District Court, where he agreed to pay \$17,000 in fraudulent charges and pleaded guilty to one felony count of embezzlement.

This case underscored the importance of thorough administrative oversight of all credit card purchases. Investigators recommended that managers conduct a monthly review of all purchase activity.





Bureau of Reclamation

Analyst Pleads Guilty to Embezzlement

Janice Kuester, a Bureau of Reclamation (BOR) Job Corps administrative services analyst in Moses Lake, WA, conspired with her son, Shep David Kuester, and two others to steal approximately \$150,000, using Kuester's government credit card and convenience checks. The Kuesters appeared in U.S. District Court in Spokane, WA, following a plea agreement. Janice Kuester pled guilty to two felony counts of embezzlement and conspiracy and was sentenced to serve 24 months of imprisonment and 3 years of supervised release. She was ordered to pay approximately \$144,000 in restitution to the government. Her son also pled guilty to two felony counts of embezzlement and conspiracy. He received a sentence of 18 months of imprisonment, 3 years of supervised release, and restitution of \$64,800 to the government.

Minerals Management Service



Shell Agrees to Pay \$4,870,000 to Recover Damaged 18th Century Shipwreck

Based on the results of our investigation, Shell/BP Okeanos Gas Gathering Company, LLC, reached a financial settlement with the Minerals Management Service (MMS) in which it agreed to pay Texas A&M University \$4,870,000 to salvage, restore, and curate the archeological remains of a circa 1800 shipwreck, damaged by the company, as well as to provide for an educational outreach program. The wreck was discovered by Shell/BP subcontractor Magellan Marine, Inc., hired to determine the best route for the Okeanos Lateral Pipeline. The decision to conceal the discovery from MMS, which controls the right-of-way, not only violated 30 CFR 250.194c, but also resulted in destruction of antiquities, among them an 18th Century navigational tool, by a Shell/BP underwater team. The shipwreck is one of the most significant archeological finds from the 18th Century in the Gulf of Mexico. The Discovery Channel plans to document the raising of the vessel.



Underwater images of archaeological items discovered.

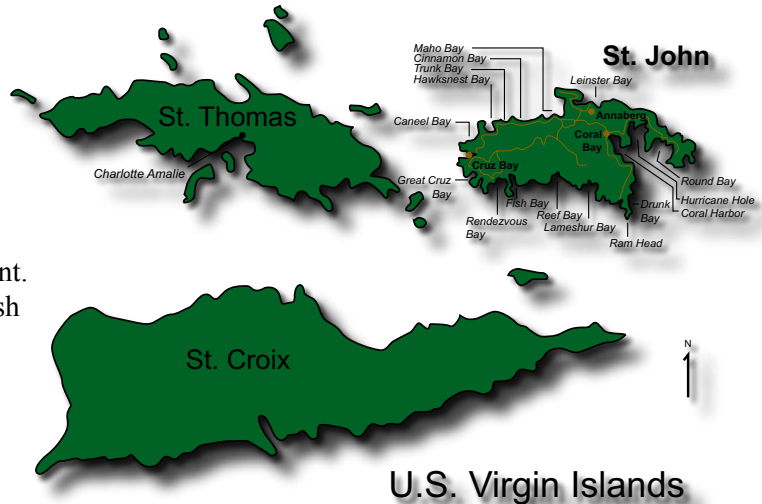


National Park Service

Employee Convicted for Theft of Entry Fees

A jury convicted Genevieve Segura, a former St. John National Park fee collection supervisor, of 14 counts of embezzlement and theft of money collected from visitors to Virgin Islands National Park. Our investigation revealed embezzlement of approximately \$7,640 in entrance fees over a 3-year period.

Our investigation uncovered management weaknesses with the fee collection process, which helped support Segura's opportunities for embezzlement. The employee who counted the daily cash receipts also filled out the deposit slips and purchased cashier checks for the cash collected. Then the fee deposits were permitted to accumulate in the safe for several days prior to a deposit being made. Finally, the person making the deposit carried large sums of cash to the bank alone without the benefit of another park official who could serve as a witness. The OIG recommended program oversight and management changes to help reduce potential opportunities for fraud.



Manager Sentenced for Possession of Pornography

Vincent Mullally, a former manager of the Administrative Operations Center, and a special assistant to the comptroller for the National Park Service, used his government and home computers to access and store child pornography. Following a guilty plea, he was sentenced in U.S. District Court, Eastern District of Virginia, to 21 months of incarceration and 24 months of probation. The investigation occurred when a computer specialist examined his computer for a virus and discovered some of the images. Our forensic investigation later uncovered several hundred images.

Office of Insular Affairs

Strong Partnership Between ASG and OIA Needed to Break Cycle of Fiscal Crisis in American Samoa

Over the past two decades, the American Samoa Government (ASG) has operated in a constant state of fiscal crisis, moving from one failed fiscal reform effort to another. Our audit revealed that the latest reform, the 2001 Reform Plan, will also fail unless top leadership in ASG and the Office of Insular Affairs (OIA) forge an active partnership dedicated to (1) developing a comprehensive plan that addresses both short- and long-term fiscal reform for the entire government and (2) adopting the best practices critical to the success of any financial reform.



**American Samoa
Government Building.**

The 2001 Reform Plan was not a comprehensive plan in that it set only short-term goals to meet an immediate fiscal crisis and noticeably lacked goals for long-term solvency, namely a balanced budget that includes all ASG entities; aggressive revenue enhancement and cost-cutting measures; and options for restructured operations, privatization, expanded economic development, and direct foreign investment. ASG's failure to accomplish fiscal reform was evidenced in OIA's June 9, 2005 letter to the Governor of American Samoa, which designated ASG as a "high-risk" grantee under 43 CFR 12.52, and not in compliance with the 2001 Fiscal Reform Plan. ASG, for example, did not meet Reform Plan goals of controlling expenditures, developing realistic budgets, or completing seriously delinquent financial statements and reports, all of which have been identified as long-standing deficiencies.

We made five recommendations focusing on an active partnership between OIA and ASG to effect true fiscal reform, as well as the need for OIA to coordinate with other agencies providing federal financial assistance to resolve cross-cutting management control deficiencies and hold ASG accountable if agreed-upon fiscal reform goals and milestones are not met. In addition to designating ASG a high-risk grantee, OIA was aggressively monitoring the progress of the reform plan and had increased reporting requirements, while restricting access to funds. OIA is also developing a plan that identifies the actions ASG must complete to remove the high-risk designation.

Based on the responses of OIA and ASG, we consider the recommendations directed to OIA to be resolved and implemented and those directed to ASG to be unresolved.

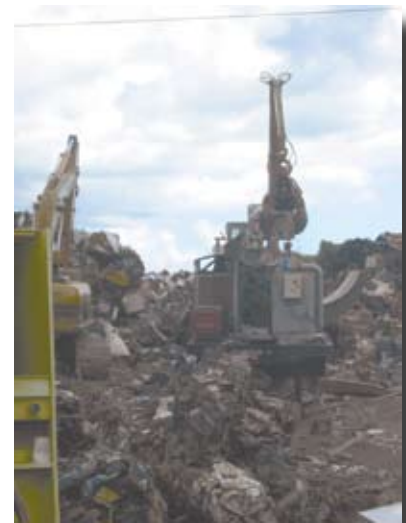
Leadership Needed to Improve VI Accountability

Our four audits of U.S. Virgin Island programs and activities during this reporting period revealed that DOI must continue to exercise strong leadership in helping the Government of the Virgin Islands improve its business management practices and accountability for federal funds. One area that has improved is the government's response to our recommendations. In our March 2003 Semiannual Report, for example, more than 80 percent of audit recommendations directed to the Government of the Virgin Islands remained unresolved, whereas for this reporting period, more than 70 percent of our audit recommendations are resolved. Despite this progress, much work remains to be done, particularly in the area of ensuring the accountability of federal monies. Specifically:

- ◆ Our audit of contracts for facility improvements, Virgin Islands Fire Service, revealed problems in documenting grant expenditures and costly failures in monitoring construction projects, as well as the use of grant equipment. Redesigned bays at one fire station, for example, could not adequately accommodate a new fire truck.
- ◆ Our audit of U.S. Fish and Wildlife (FWS) grants for boating access facilities, Government of the Virgin Islands, likewise revealed failures in the awarding and monitoring of a construction contract that resulted in more than a 2-year delay in rebuilding an essential fisherman's pier and boat ramps on the island of St. Croix. Based on our recommendations, FWS, which awarded the grant, gave the Government of the Virgin Islands a firm deadline of September 30, 2005, to either complete the project or return the grant funds.
- ◆ Our audit of the Indirect Cost Fund, Government of the Virgin Islands, concluded that the lack of a sound overall approach for administering indirect costs resulted in an under-recovery of these costs by as much as \$5.9 million, thereby jeopardizing the Government of the Virgin Islands' ability to adequately finance the administrative functions that support grant programs. An additional \$3.6 million in indirect cost reimbursements were not allocated equitably among central service and program agencies or were used for non-grant purposes.
- ◆ Our audit of grants for waste disposal projects, Government of Virgin Islands, found problems with the documentation of the award of construction contracts, as well as the overcharging of salaries to grant funds and the lack of adequate safeguarding of grant-funded equipment. Our recommendations to the Deputy Assistant Secretary for Insular Affairs resulted in the implementation of actions to improve the Government of the Virgin Islands administration of OIA grants.



The new fire truck did not properly fit into the garage.



Scrap metal processor at the Bovoni Landfill on St. Thomas.

Director, Manager Sentenced in Theft of Oil Scheme

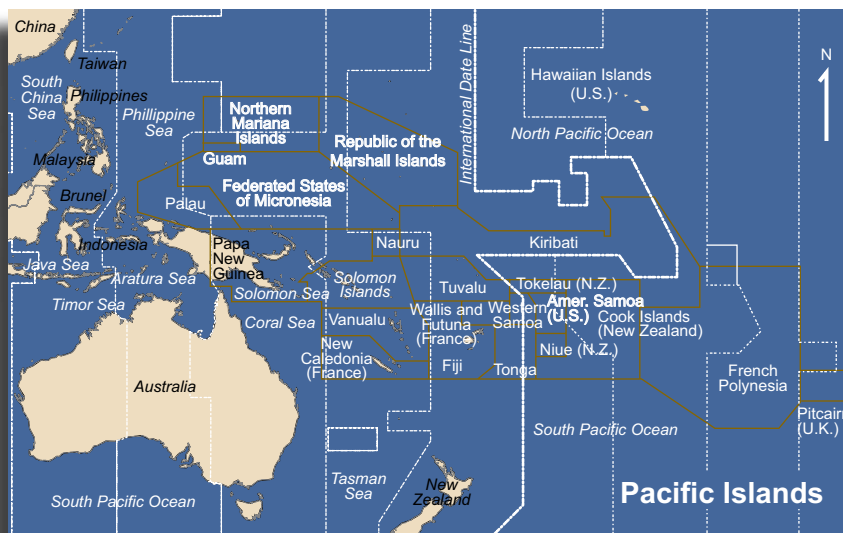
Frederick A. Cochran, the director of an oil service company, and Frank S. Santos, the general manager of an oil distribution company, stole oil from the Guam Power Authority and then sold it back to that company. Both men later were sentenced in the U.S. District Court of Guam to 60 months of probation and were fined \$500,000 and \$100,000, respectively. Their sentences were diminished due to the substantial assistance they had provided the government in other cases. Cochran and Santos had pled guilty to conspiracy to commit wire fraud and conspiracy to commit money laundering.



The Guam Power Authority.

We conducted the investigation jointly with the FBI, and the case was prosecuted by the U.S. Attorney's Office in Guam.

OIG Reports on Work and Training for Insular Areas



Our Insular Areas field liaison for the Pacific reported progress in several areas, such as increased capacity of the Insular Areas Public Auditors Offices to perform audits and investigations over the use of Compact and local funds and the review of related accounting systems and controls, and reporting processes.

We continued efforts to provide improved training opportunities to the Public Auditors Offices, which resulted in eight auditors and three investigators attending stateside training. The staff came from the Public Auditors Offices in Guam,

Republic of the Marshall Islands, American Samoa, Federated States of Micronesia, and the Commonwealth of the Northern Mariana Islands. We are currently developing additional training opportunities in early fiscal year 2006.

We also performed evaluations and assessments for several Insular Areas governments, which resulted in the preparation of 4 project reports, as follows:

1. Evaluation Report: Compact Implementation, Republic of the Marshall Islands
2. Memorandum: Hospital Needs Corrosion Inspection and Repair, Republic of Palau
3. Memorandum: Maintenance Issues for Compact-Funded Road System, Republic of Palau
4. Memorandum: Status of Compact Trust Fund, Republic of Palau

Several Insular Areas governments requested that we provide training on Compact grant management processes and system improvements. In addition, we provided similar training to OIA's Honolulu-based program specialists and are scheduled to provide further training. We also continued our efforts to resolve outstanding internal audit recommendations. As of September 30, 2005, a total of 181 recommendations – 92 percent – were processed and closed.

U.S. Fish and Wildlife Service



Audits of State Grants Identify \$4.3 Million in Questionable Costs and Unreported Income

Audits of grants that the FWS awarded to 11 states and one Insular Area government for sport fish and wildlife restoration projects revealed a potential savings of \$4.3 million. The grants finance up to 75 percent of state-sponsored projects, such as developing sites for boating access and acquiring and managing natural habitats.

During audits of grants in eight states and one territory, we questioned the eligibility for reimbursements of approximately \$4,017,360 and identified income of \$320,970 from grant-supported activities. The income could be used to defray grant costs or to fund additional grant activities. We also identified a recent law in one state that could result in the diversion of license revenues of up to \$1.6 million.

Manager Guilty of Possession of Child Pornography

Eric Smith, an FWS program manager, appeared before the U.S. District Court in Atlanta, GA, where he signed a waiver of indictment, agreeing to plead guilty to the felony count of possession of child pornography. Investigators had uncovered thousands of photographs on Smith's home and work computers that they determined to be child pornography. A court date has yet to be set.

Employee Faces 10 Years for Computer Pornography

Gary Heet, a former Seney National Wildlife Refuge employee, pled guilty to possessing pictures of minors engaged in sexually explicit conduct. A computer virus with a sexually suggestive title found on Heet's computer caused his supervisor to become suspicious. When an OIG computer forensics specialist examined Heet's hard-drive, he identified more than 2,000 pornographic images, of which a substantial number pertained to children. Based on this information, the OIG and the FBI obtained a search warrant for Heet's residence, where investigators seized additional evidence. Heet confessed to the crime and now faces a maximum penalty of 10 years of imprisonment, 3 years of supervised release, and a fine of not more than \$250,000.

Biology Technician Pleads Guilty to Wire Fraud

Scott Rickettson, a biological science technician at Medicine Lake, MT, submitted two fraudulent wildlife extension agreements that helped the Ft. Peck tribes successfully apply for two FWS grants totaling \$36,500. Rickettson then appropriated the money by submitting four fraudulent invoices when neither Rickettson nor Wildlife Veterinary Consulting, the fictitious company he created, provided any of the services detailed in those invoices.

OIG investigators also discovered that Rickettson provided false statements on his application for federal employment. Rickettson pled guilty to multiple violations of wire fraud, theft of government funds, forgery of government contracts, theft by a government employee, and false claims.



U.S. GEOLOGICAL SURVEY

University Professor Pleads Guilty to Stealing \$45,000

Dewitt Davis, a geography professor at the University of the District of Columbia, Washington, D.C., pled guilty to interstate transportation of stolen property. From 1997 to 2000, Davis embezzled approximately \$45,000 in grant funds awarded to the university by the U.S. Geological Survey for water resource research. He siphoned funds from the grant into his personal account, using a direct deposit form. Following his guilty plea, Davis received 6 months of home detention and 36 months of probation. The court also required him to make full restitution of the \$45,000, plus interest.

SUMMARY OF SIGNIFICANT ONGOING OIG ACTIVITIES

OIG Continues Investigation into Lobbying Activities

Our office continues to conduct an investigation, initiated in 2004 along with the FBI, of prominent Washington, D.C., lobbyists concerning lobbying activities for at least 15 Indian tribes paying astonishing fees for imperceptible services.

Under the direction of the Public Integrity Section of the Department of Justice, our office has joined a task force of OIG, FBI, and IRS agents to strategically focus on any potential criminal violations committed in conjunction with Indian lobbying activities.

Assessment Underway of BOR Dam Protection

As part of our ongoing effort to promote actions taken by DOI to protect its facilities, we are finalizing an assessment of BOR's security and law enforcement program for its dams. After the terrorist attacks on September 11, 2001, BOR faced the challenge of developing a formal security and law enforcement program in an agency that formerly had limited responsibilities for these functions.

BOR dams are a major component of the nation's critical infrastructure systems, distributing water and power throughout the western United States. Failure of critical dams could lead to significant property damage with consequences for the nation's economy as well as public safety. Given these risks, BOR found it essential to develop a comprehensive program to assess and manage security risks. Our office is conducting an assessment of BOR dam security that extends from top management to field activities.



Summary of Audit and Related Activities From April 1, 2005, Through September 30, 2005

	<i>Audits Performed by:</i>		Total
	OIG Staff Internal, Grant, and Contract Audits	OIG Staff Single Audit Quality Control Reviews	
Reports Issued To			
Department/Office of the Secretary	11	0	11
Fish and Wildlife and Parks	18	1	19
Indian Affairs	3	0	3
Insular Affairs	5	0	5
Land and Minerals Management	5	0	5
Water and Science	1	0	1
Other Federal Agencies	3	0	3
Total Reports Issued	46	1	47

Reports Issued During the 6-Month Period Ended September 30, 2005

This listing includes all internal reports (internal audits, advisory reports, assessments, and evaluations), contract and grant audits, and single audit quality assurance review reports issued during the 6-month period ended September 30, 2005. It provides report number, title, issue date, and monetary amounts identified in each report (** Funds To Be Put To Better Use*, *** Questioned Cost*, **** Unsupported Cost*, and ***** Lost or Potential Additional Revenues*).

Internal Reports

American Samoa

P-IN-AMS-0117-2003 American Samoa: Top Leadership Commitment Needed to Break the Cycle of Fiscal Crisis (09/19/05)

Bureau of Indian Affairs

X-IN-MOI-0005-2003 Review of the Bureau of Indian Affairs (BIA) Process for Estimating the Cost of Transporting Indian Children to BIA-Funded Schools (06/02/05)

C-IN-BIA-0015-2004 Bureau of Indian Affairs Use of Facilities Improvement and Repair Funds (08/29/05); * \$10,200,000

E-EV-BIA-0063-2003 Process Used To Assess Applications to Take Land Into Trust for Gaming Purposes (09/01/05)

Bureau of Land Management

C-ST-BLM-0011-2005 Status Review of Recommendations 1 and 2 From Our May 1992 Audit Report No. 92-I-828, Titled, "Onshore Geophysical Exploration Program, Bureau of Land Management" (09/28/05)

C-VS-BLM-0014-2005 Verification Review of Six Recommendations From Our September 1999 Audit Report No. 99-I-917, Titled, "Special Drug Reduction Funds, Bureau of Land Management" (09/28/05)

C-FL-BLM-0096-2004 Status Review of Six Recommendations From Our March 1995 Audit Report No. 95-I-747, Titled, "Right-Of-Way Grants, Bureau of Land Management" (09/30/05)

C-VS-BLM-0010-2005 Verification Review of Six Recommendations From Our September 1996 Audit Report No. 96-I-1267, Titled, "Inspection and Enforcement Program and Selected Related Activities, Bureau of Land Management" (09/30/05)

U.S. Geological Survey

A-VS-GSV-0006-2005 Verification Review of One Recommendation Considered Implemented From Audit Report No. 2003-I-0042, Titled, “Improvements Needed in Security Over Information Technology Systems Critical to the Scientific Objectives of the U.S. Geological Survey” (09/16/05)

Minerals Management Service

C-VS-MMS-0012-2005 Verification Review of Three Recommendations Considered Implemented From Our March 2000 Audit Report No. 00-I-279, Titled, “Small Refiners Program, Minerals Management Service” (09/20/05)

Multi-Office Audits

E-IN-MOA-0008-2004 Department of the Interior Workers’ Compensation Program (05/09/05)

X-IN-MOA-0027-2004 U.S. Department of the Interior, Interior Trust Funds Management (06/06/05)

E-EV-MOA-0016-2005 District of Columbia Water and Sewer Authority Payments for January 1, 2005, Through March 31, 2005 (06/10/05)

C-IN-MOA-0049-2004 Department of the Interior Concessions Management (06/13/05)

E-EV-MOA-0024-2005 District of Columbia Water and Sewer Authority Payments for April 1, 2005, Through June 30, 2005 (07/22/05)

C-IN-MOA-0040-2004 U.S. Department of the Interior Hazardous Materials Site Management (08/22/05)

W-IN-MOA-0052-2004 Framework Needed to Promote Accountability in Interior’s Grants Management (08/24/05)

A-EV-MOA-0001-2005 The Department of the Interior’s Process To Manage Information Technology Security Weaknesses (09/23/05)

W-IN-MOA-0085-2004 Managing Land Acquisitions Involving Nonfederal Partnerships – Department of the Interior (09/29/05)

National Park Service

A-ST-NPS-0005-2005 Status Report on One Recommendation From the Audit Report, Titled, “Improvements Needed in Managing Information Technology System Security, National Park Service” (08/29/05)

Office of the Secretary

E-EV-OSS-0003-2005 Indian Arts and Crafts: A Case of Misrepresentation (06/01/05)

U.S. Fish and Wildlife Service

C-IN-FWS-0004-2005	Management Issues Identified During the Audit of the U.S. Fish and Wildlife Service's Fiscal Years 2004 and 2003 Financial Statements (04/07/05)
X-IN-FWS-0017-2005	Audit of U.S. Fish and Wildlife Service Administrative Costs to Support Wildlife and Sport Fish (08/29/05)
X-EV-FWS-0016-2005	Observations on the Condition of the Fuel Farm at Midway Atoll National Wildlife Refuge (08/30/05)
W-IN-MOA-0119-2003	Payments to Counties to Acquire Waterfowl Production Areas in Minnesota and Wisconsin – U.S. Fish and Wildlife Service (09/29/05)
C-ST-FWS-0008-2005	Status Review of Two Open Recommendations, A.3 and A.4 From Audit Report No. 97-I-1305, Titled, "Automated Law Enforcement System, U.S. Fish and Wildlife Service" (09/30/05)

U.S. Virgin Islands

V-IN-VIS-0072-2004	Grants for Waste Disposal Projects, Department of Public Works, Government of the Virgin Islands (05/11/05); ** \$4,401
V-IN-VIS-0110-2003	Indirect Cost Fund, Government of the Virgin Islands (06/22/05); ****696,530
V-IN-VIS-0078-2004	Fish and Wildlife Grants for Boating Access Facilities, Government of the Virgin Islands (08/19/05); *\$30,600
V-IN-VIS-0100-2004	Contracts for Facility Improvements, Virgin Islands Fire Service, Government of the Virgin Islands (09/20/05); * \$153,980; *** \$24,000

Contract and Grant Audits

Office of the Secretary

E-CX-OSS-0013-2005	Costs Billed by Quapaw Information Systems, Inc., From June 2004 Through November 2004, Under the Department of the Interior Contract No. NBCHC040140, Office of Historical Trust Accounting (09/26/05); ** \$10,151; *** \$303,318
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U.S. Fish and Wildlife Service

R-GR-FWS-0023-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Rhode Island, Department of Environmental Management, Division of Fish and Wildlife, From July 1, 2001, Through June 30, 2003 (05/19/05)
R-GR-FWS-0006-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Arkansas, Game and Fish Commission, From July 1, 2001, Through June 30, 2003 (05/20/05); **\$147,013

R-GR-FWS-0003-2005	U.S. Fish and Wildlife Service Federal Assistance Motorboat Access Grants Administered by the State of California, Department of Fish and Game, From July 1, 2001, Through June 30, 2003 (07/15/05); **\$445,944; ***\$205,664
R-GR-FWS-0018-2003	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of California, Department of Fish and Game, From July 1, 2001, Through June 30, 2003 (07/15/05); ** \$138,342; *** \$2,539,917
R-GR-FWS-0009-2005	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the Commonwealth of Pennsylvania, Fish and Boat Commission, From July 1, 2002, Through June 30, 2004 (09/01/05)
R-GR-FWS-0001-2005	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of New Mexico, Department of Game and Fish, From July 1, 2002, Through June 30, 2004 (09/02/05)
R-GR-FWS-0012-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Oregon, Department of Fish and Wildlife, From July 1, 2001, Through June 30, 2003 (09/02/05)
R-GR-FWS-0002-2005	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Alabama, Department of Conservation and Natural Resources, Wildlife and Fresh Water Fisheries Division and Marine Resources Division, From October 1, 2002, Through September 30, 2004 (09/07/05); *\$182,170
R-GR-FWS-0006-2005	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the Commonwealth of Massachusetts, Executive Office of Environmental Affairs, Department of Fish and Game, Division of Marine Fisheries, From January 1, 2003, Through December 30, 2004 (09/08/05)
R-GR-FWS-0014-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the Commonwealth of Puerto Rico, Department of Natural and Environmental Resources, From July 1, 2001, Through June 30, 2003 (09/19/05)
R-GR-FWS-0007-2005	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the Commonwealth of Massachusetts, Executive Office of Environmental Affairs, Department of Fish and Game, Division of Fisheries and Wildlife, From July 1, 2002, Through June 30, 2004 (09/30/05); * \$130,296; ** \$16,779; *** \$12,740
R-GR-FWS-0008-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of Idaho, Department of Fish and Game, From July 1, 2001, Through June 30, 2003 (09/30/05); * \$8,504; ** \$310,000; *** \$200,965

Single Audit Quality Control Reviews

B-QC-MOA-0009-2005 American Bird Conservancy, Year Ending December 31, 2003 (08/30/05)

Other Reports¹

R-GR-FCC-0007-2003 Review of FCC E-Rate Benefits Received by St. Mary's Catholic School,
Christiansted, VI (08/18/05)

R-GR-FCC-0008-2003 Review of FCC E-Rate Benefits Received by St. Joseph's High School,
St. Croix, VI (08/18/05)

R-GR-FCC-0009-2003 Review of FCC E-Rate Benefits Received by St. Patrick School, Frederiksted,
St. Croix, VI (08/18/05)

¹ The reports were issued to the Inspector General of the Federal Communications Commission, whose office is responsible for all actions on these reports.

Monetary Impact of Audit Activities From April 1, 2005, Through September 30, 2005

Activity	Questioned Costs**	Funds to be Put To Better Use	Revenues	Total
Bureau of Indian Affairs	0	\$10,200,000	0	\$10,200,000
Bureau of Land Management	0	0	0	0
Bureau of Reclamation	0	0	0	0
U.S. Fish and Wildlife Service	\$4,017,384	\$320,970	0	\$4,338,354
Insular Areas:* U.S. Virgin Islands	\$28,401	\$153,980	\$696,530	\$878,911
Multi-Office	0	0	0	0
Office of the Secretary	\$313,469	0	0	\$313,469
National Park Service	0	0	0	0
Total	\$4,359,254	\$10,674,950	\$696,530	\$15,730,734

* Includes monetary impact of nonfederal funds.

** Unsupported costs are included in questioned costs.

Nonfederal Funding Included in Monetary Impact of Audit Activities During the 6-Month Period That Ended September 30, 2005

V-IN-VIS-0110-2003	“Indirect Cost Fund, Government of the Virgin Islands,” dated June 22, 2005. The report identified \$696,530 as monetary impact consisting of \$696,530 in unrealized revenues. All of the funds were Insular Funds.
V-IN-VIS-0100-2004	“Contracts for Facility Improvements, Virgin Islands Fire Service, Government of the Virgin Islands,” dated September 20, 2005. The report identified \$177,980 as monetary impact consisting of \$24,000 in unsupported costs (\$24,000 federal) and \$153,980 in funds to be put to better use (\$72,331 federal and \$81,649 Insular).

Audit Resolution Activities

Table 1: Inspector General Audit Reports With Questioned Costs*

	Number of Reports	Questioned Costs	Unsupported Costs
A. For which no management decision had been made by the commencement of the reporting period. ¹	35	\$14,094,790	\$1,261,946 ¹
B. Which were issued during the reporting period.	7	\$4,359,254	\$3,286,604
Total (A+B)	42	\$18,454,044	\$4,548,550
C. For which a management decision was made during the reporting period.	5	\$1,233,891	\$315,598
(i) Dollar value of recommendations that were agreed to by management.	4	\$456,038	\$299,064
(ii) Dollar value of recommendations that were not agreed to by management.	1	\$777,853	16,534
D. For which no management decision had been made by the end of the reporting period. ²	39	\$17,220,153	\$4,232,952
E. For which no management decision was made within 6 months of issuance.	31	\$12,868,401	\$946,348

* Unsupported costs are included in questioned costs.

¹ Beginning balance differs from April 2005 Semiannual Report ending balance by \$262,205 (increase) because of corrective adjustments.

² Number of reports does not calculate from above because some reports included costs in which a management decision was made and other costs in which a decision still has not been made.

Audit Resolution Activities

Table II: Inspector General Audit Reports With Recommendations That Funds Be Put To Better Use

	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period. ¹	12	\$53,693,826 ¹
B. Which were issued during the reporting period.	5	\$10,623,901
Total (A+B)	17	\$64,317,727
C. For which a management decision was made during the reporting period.	3	\$3,469,012
(i) Dollar value of recommendations that were agreed to by management.	2	\$3,462,755
(ii) Dollar value of recommendations that were not agreed to by management.	1	\$6,257
D. For which no management decision had been made by the end of the reporting period. ²	15	\$60,848,715
E. For which no management decision was made within 6 months of issuance.	11	\$50,303,402

¹ Beginning balance differs from April 2005 Semiannual Report ending balance by \$41,914 (increase) because of a corrective adjustment.

² Number of reports does not calculate from above because some reports included costs in which a management decision was made and other costs in which a decision still has not been made.

Audit Resolution Activities

**Table III: Inspector General Audit Reports
With Lost or Potential Additional Revenues**

	Number of Reports	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period.	8	\$217,365,640
B. Which were issued during the reporting period.	0	0
Total (A+B)	8	\$217,365,640
C. For which a management decision was made during the reporting period.	0	0
(i) Dollar value of recommendations that were agreed to by management.	0	0
(ii) Dollar value of recommendations that were not agreed to by management.	0	0
D. For which no management decision had been made by the end of the reporting period.	8	\$217,365,640
E. For which no management decision was made within 6 months of issuance.	8	\$217,365,640

Summary of Audit Reports Over 6 Months Old Pending Management Decisions at September 30, 2005

This listing includes a summary of internal, contract (except pre-awards), and grant audit reports that were over 6 months old on September 30, 2005, and still pending a management decision. It provides report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the audit report.

Internal Audits

Bureau of Indian Affairs

W-FL-BIA-0047-2002 School Construction Program, Bureau of Indian Affairs (2/24/04);
2 Recommendations; \$2,100,000 Unresolved

Bureau of Land Management

W-IN-BLM-0009-2003 Audit of Oil and Gas Permitting Process, Bureau of Land Management
(2/13/04); 1 Recommendation

C-IN-BLM-0062-2004 Independent Auditors' Report on the Bureau of Land Management's Financial
Statements for Fiscal Years 2004 and 2003 (1/12/05); 4 Recommendations

C-IN-BLM-0013-2005 Public Safety Issues at the Saginaw Hill Property, Bureau of Land
Management (3/15/05); 4 Recommendations

Bureau of Reclamation

C-IN-BOR-0063-2004 Independent Auditors' Report on the Bureau of Reclamation's Financial
Statement for Fiscal Years 2004 and 2003 (1/31/04); 3 Recommendations

Multi-Office Audits

2001-I-0297 Stripper Oil Well Property Royalty Rate Reduction (3/30/01);
2 Recommendations

A-EV-MOA-0006-2004 Annual Evaluation of the Information Security Program of the Department of
the Interior (10/6/04); 2 Recommendations

A-IN-MOA-0004-2004 Department of the Interior's Use of Wireless Technologies (12/6/04);
6 Recommendations

X-IN-MOA-0004-2005 Management Issues Identified During the Audit of the Department of the
Interior's Fiscal Years 2004 and 2003 Financial Statements (3/14/05);
1 Recommendation

National Park Service

A-IN-NPS-0074-2003	Improvements Needed In Managing Information Technology System Security, National Park Service (3/29/04); 1 Recommendation
C-IN-NPS-0001-2005	Public Safety Concerns At Floyd Bennett Field, Gateway National Recreational Area (11/18/04); 2 Recommendations
E-IN-NPS-0056-2004	Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2004 and 2003 (12/10/04); 2 Recommendations
E-IN-NPS-0007-2005	Management Issues Identified During the Audit of the National Park Services' Fiscal Years 2004 and 2003 Financial Statements (1/5/05); 4 Recommendations

U.S. Fish and Wildlife Service

C-IN-FWS-0064-2004	Independent Auditors' Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2004 and 2003 (2/14/05); 4 Recommendations
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Office of Surface Mining Reclamation and Enforcement

C-IN-OSM-0005-2005	Management Issues Identified During the Audit of the Office of Surface Mining Reclamation and Enforcement's Fiscal Years 2004 and 2003 Financial Statements (2/11/05); 1 Recommendation
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Contracts and Grants

Bureau of Indian Affairs

1994-E-0784	Audit of Costs Incurred by Diversified Business Technologies Corporation Under Bureau of Indian Affairs Contract No. CBM000047 (6/10/94); 1 Recommendation; \$825,170 Unresolved
1994-E-0919	Audit of Costs Incurred by Diversified Business Technologies Corporation Under Contract No. CBM000174 (6/30/94); 1 Recommendation; \$247,414 Unresolved

Bureau of Land Management

C-CX-BLM-0044-2003	Costs Claimed by Sletten Construction of Wyoming, Inc., Under Contract No. NDC000037 to Build the National Historic Trails Interpretive Center, Bureau of Land Management (5/19/04); 1 Recommendation; \$256,526 Unresolved
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National Park Service

2000-E-0289	JCM Control Systems, Inc., Costs Billed From January 1, 1997, Through July 16, 1999, Under National Park Service Contract No. 1443CX300094906 (3/24/00); 1 Recommendation; \$83,125 Unresolved
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2000-E-0607	Costs Billed By Harrison & Palmer, Inc., From April 1, 1996, Through June 23, 1999, Under National Park Service Contract No. 1443CX300094906 (8/8/00); 1 Recommendation; \$52,703 Unresolved
2000-E-0706	Audit of Costs Billed by Southern Insulation, Inc., From November 21, 1994, Through June 1, 1999, Under National Park Service Contract No. 1443CX300094906 (9/29/00); 1 Recommendation; \$86,262 Unresolved
2001-E-0035	Audit of Costs Billed by Callas Contractors, Inc., From January 1, 1997, Through June 1, 1999, Under National Park Service Contract No. 1443CX300094906 (11/7/00); 1 Recommendation; \$16,425 Unresolved
2001-E-0036	Audit of Costs Billed by Capitol Mechanical Contractors, Inc., From January 1, 1997, Through June 1, 1999, Under National Park Service Contract No. 1443CX300094906 (11/7/00); 1 Recommendation; \$98,194 Unresolved
2001-E-0244	Audit of Costs Billed by E.M.S. Consultants, Inc., From May 1, 1996, Through June 1, 1999, Under National Park Service Contract No. 1443CX300094906 (2/27/01); 1 Recommendation; \$327,330 Unresolved
2001-E-0336	Audit of Costs Billed By JCM Control Systems, Inc., From January 1, 1994, Through July 16, 1999, Under National Park Service Contract No. 1443CX300094906 (4/23/01); 1 Recommendation; \$109,865 Unresolved
2002-E-0002	Audit of Amounts Billed by the Community Central Energy Corporation From October 1, 1993, Through September 30, 2000, Under National Park Service Contract No. CX-4000-0-0023 (12/19/01); 1 Recommendation; \$779,274 Unresolved
C-CX-NPS-0027-2004	Costs Claimed by Remediation Constructors, Inc., to Construct an Access Road and Parking Area at Sequoia Kings National Park in California, Contract No. 1443C8000010903 (7/8/04); 2 Recommendations; \$348,792 Unresolved
C-CX-NPS-0039-2004	Costs Claimed by The Ryan Company, Inc., Under the Horizontal Directional Drilling Portion of National Park Service Contract No. 1443C4500000906 (2/9/05); 1 Recommendation; \$3,427,887 Unresolved

U.S Fish and Wildlife Service

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 (6/11/03); 2 Recommendations
R-GR-FWS-0025-2003	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of New York, Department of Environmental Conservation, Division of Fish, Wildlife and Marine Resources, From April 1, 2000, Through March 31, 2002 (5/6/04); 8 Recommendations; \$1,649,120 Unresolved

R-GR-FWS-0010-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of New Jersey, Department of Environmental Protection, Division of Fish and Wildlife, From July 1, 2001, Through June 30, 2003 (3/8/05); 21 Recommendations; \$824,325 Unresolved
R-GR-FWS-0004-2004	U.S. Fish and Wildlife Service Federal Assistance Grants Administered by the State of North Carolina, Wildlife Resources Commission, From July 1, 2001, Through June 30, 2003 (3/31/05); 8 Recommendations; \$3,753,535 Unresolved

Summary of Internal Audit and Evaluation Reports Over 6 Months Old Pending Corrective Action at September 30, 2005

This is a listing of internal audit and evaluation reports over 6 months old with management decisions for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action. These audits and evaluations continue to be monitored by the Focus Leader for Management Control and Audit Follow-up, Assistant Secretary for Policy, Management and Budget, for completion of corrective action.

Bureau of Indian Affairs

2003-I-0055	Evaluation of the Bureau of Indian Affairs Process to Approve Tribal Gaming Revenue Allocation Plans (6/11/03); 3 Recommendations
E-IN-BIA-0059-2004	Independent Auditors' Report on the Bureau of Indian Affairs' Financial Statements for Fiscal Years 2004 and 2003 (12/29/04); 22 Recommendations
E-IN-BIA-0004-2005	Management Issues Identified During the Audit of the Bureau of Indian Affairs' Fiscal Years 2004 and 2003 Financial Statements (2/28/05); 36 Recommendations

Bureau of Land Management

1992-I-0828	Onshore Geophysical Exploration Fees (5/26/92); 2 Recommendations
1995-I-0379	Follow-up of Recommendations Relating to Bureau of Land Management User Charges for Mineral Related Document Processing (1/23/95); 2 Recommendations
1995-I-0747	Right of Way Grants, Bureau of Land Management (3/31/95); 6 Recommendations
1997-I-1300	Issuance of Mineral Patents, Bureau of Land Management and the Office of the Solicitor (9/30/97); 1 Recommendation
1999-I-0808	Cultural Resource Management, Bureau of Land Management (9/30/97); 2 Recommendations
C-IN-BLM-0076-2003	Independent Auditors' Report on the Bureau of Land Management's Financial Statements for Fiscal Years 2003 and 2002 (12/10/03); 11 Recommendations
C-IN-BLM-0021-2004	Management Issues Identified During the Audit of the Bureau of Land Management's Fiscal Year 2002 Financial Statements (12/31/03); 2 Recommendations
W-IN-BLM-0009-2003	Audit of Oil and Gas Permitting Process, Bureau of Land Management (2/13/04); 4 Recommendations

C-IN-BLM-0062-2004	Independent Auditors' Report on the Bureau of Land Management's Financial Statements for Fiscal Years 2004 and 2003 (1/12/05); 6 Recommendations
C-IN-BLM-0002-2005	Management Issues Identified During the Audit of the Bureau of Land Management's Fiscal Years 2004 and 2003 Financial Statements (2/10/05); 6 Recommendations

Bureau of Reclamation

C-IN-BOR-0063-2004	Independent Auditors' Report on the Bureau of Reclamation's Financial Statement for Fiscal Years 2004 and 2003 (1/31/05); 2 Recommendations
C-IN-BOR-0003-2005	Management Issues Identified During the Audit of the Bureau of Reclamation's Fiscal Years 2004 and 2003 Financial Statements (2/11/05); 4 Recommendations

Minerals Management Service

E-IN-MMS-0066-2003	Independent Auditors' Report on the Minerals Management Service's Financial Statements for Fiscal Years 2003 and 2002 (12/9/03); 5 Recommendations
E-IN-MMS-0055-2004	Independent Auditors' Report on the Minerals Management Service's Financial Statements for Fiscal Years 2004 and 2003 (2/3/05); 18 Recommendations
E-IN-MMS-0006-2005	Management Issues Identified During the Audit of the Minerals Management Service's Fiscal Years 2004 and 2003 Financial Statements (2/3/05); 10 Recommendations

Multi-Office Audits

2000-I-0300	Supporting Documentation for Operators Participating In the Stripper Oil Well Property Royalty Rate Reduction Program, Bureau of Land Management and Minerals Management Service (3/27/00); 1 Recommendation
X-IN-MOA-0080-2003	Independent Auditors' Report on the U.S. Department of the Interior's Fiscal Year 2003 Annual Report on Performance and Accountability (11/28/03); 39 Recommendations
C-IN-MOA-0042-2003	Fleet Management Operations, U.S. Department of the Interior (2/9/04); 6 Recommendations
X-IN-MOA-0043-2004	Management Issues Identified During the Audit of the Department of the Interior's Fiscal Year 2003 Financial Statements (2/12/04); 19 Recommendations
C-EV-MOA-0094-2003	Department of the Interior Contracting for Temporary and Critical Staffing Needs (9/30/04); 5 Recommendations

X-IN-MOA-0054-2004	Independent Auditors' Report on the Fiscal Year 2004 Annual Report on Performance and Accountability of the U.S. Department of the Interior (11/15/04); 66 Recommendations
X-IN-MOA-0004-2005	Management Issues Identified During the Audit of the Department of the Interior's Fiscal Years 2004 and 2003 Financial Statements (3/14/05); 1 Recommendation

National Park Service

1998-I-0406	Follow-up of Recommendations Concerning Utility Rates Imposed by the National Park Service (4/15/98); 5 Recommendations
2002-I-0045	Recreational Fee Demonstration Program – National Park Service and Bureau of Land Management (8/19/02); 4 Recommendations
2003-I-0013	Yosemite National Park's Museum Collection, National Park Service (3/31/03); 2 Recommendations
E-IN-NPS-0067-2003	Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2003 and 2002 (12/22/03); 11 Recommendations
E-IN-NPS-0037-2004	Management Issues Identified During the Audit of the National Park Service's Fiscal Year 2003 Financial Statements (1/7/04); 15 Recommendations
A-IN-NPS-0074-2003	Improvements Needed In Managing Information Technology System Security, National Park Service (3/29/04); 12 Recommendations
E-IN-NPS-0056-2004	Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2004 and 2003 (12/10/04); 26 Recommendations
E-IN-NPS-0007-2005	Management Issues Identified During the Audit of the National Park Service's Fiscal Years 2004 and 2003 Financial Statements (1/5/05); 30 Recommendations
C-IN-NPS-0013-2004	The National Park Service's Recording of Facility Maintenance Expenditures (1/26/05); 7 Recommendations

Office of the Secretary

2003-I-0056	Evaluation Report on the Department of the Interior Working Capital Fund (6/16/03); 2 Recommendations
E-IN-OSS-0058-2004	Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2004 and 2003 (12/6/04); 18 Recommendations
E-IN-DMO-0068-2003	Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2003 and 2002 (12/19/03); 18 Recommendations

E-IN-DMO-0034-2004	Management Issues Identified During the Audit of the Departmental Offices' Fiscal Year 2003 Financial Statements (1/21/04); 7 Recommendations
E-IN-OSS-0008-2005	Management Issues Identified During the Audit of Departmental Offices' Fiscal Years 2004 and 2003 Financial Statements (2/24/05); 30 Recommendations

Office of the Special Trustee for American Indians

1997-I-1169	Judgment Funds Awarded to the Papago Tribe of Arizona (9/15/97); 2 Recommendations
1997-I-1167	Judgment Funds Awarded to the Turtle Mountain Band of Chippewa Indians (9/22/97); 1 Recommendation
1997-I-1168	Judgment Funds Awarded to the Navajo Nation (9/22/97); 1 Recommendation
2002-I-27	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 Fiscal Years 2001 and 2000 Managed by the Office of Trust Funds Management (4/25/02); 3 Recommendations
Q-IN-OST-0075-2003	Independent Auditors' Report on the Tribal and Other Trust Funds and Individual Indian Monies Trust Funds Financial Statements for Fiscal Years 2003 and 2002 Managed by the Office of the Special Trustee for American Indians (12/9/03); 3 Recommendations
Q-IN-OST-0025-2004	Management Issues Identified During the Audit of the Office of the Special Trustee for American Indians' Fiscal Year 2003 Financial Statements (12/22/03); 3 Recommendations
Q-IN-OST-0066-2004	Independent Auditors' Report on the Tribal and Other Trust Funds and Individual Indian Trust Funds Financial Statements for Fiscal Years 2004 and 2003 Managed by the Office of the Special Trustee for American Indians (11/29/04); 8 Recommendations
Q-IN-OST-0004-2005	Management Issues Identified During the Audit of the Office of the Special Trustee for American Indians' Fiscal Year 2004 Financial Statements (1/10/05); 4 Recommendations

Office of Surface Mining Reclamation and Enforcement

C-IN-OSM-0024-2004	Management Issues Identified During the Audit of the Office of Surface Mining Reclamation and Enforcement's Fiscal Year 2003 Financial Statements (12/30/03); 3 Recommendations
S-IN-OSM-0087-2003-D	Evaluation Report on State Operated Coal Regulatory Programs (10/27/04); 2 Recommendations

C-IN-OSM-0005-2005 Management Issues Identified During the Audit of the Office of Surface Mining Reclamation and Enforcement's Fiscal Years 2004 and 2003 Financial Statements (2/11/05); 3 Recommendations

U.S. Fish and Wildlife Service

1997-I-1305 Automated Law Enforcement System, U.S. Fish and Wildlife Service (9/30/97); 2 Recommendations

2000-I-0050 Miscellaneous Receipts, U.S. Fish and Wildlife Service (11/9/99); 4 Recommendations

C-IN-FWS-0078-2003 Independent Auditors' Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2003 and 2002 (12/22/03); 8 Recommendations

C-IN-FWS-0023-2004 Management Issues Identified During the Audit of the U.S. Fish and Wildlife Service's Fiscal Year 2003 Financial Statements (12/23/03); 1 Recommendation

C-IN-FWS-0064-2004 Independent Auditors' Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2004 and 2003 (2/14/05); 5 Recommendations

U.S. Geological Survey

E-IN-GSV-0057-2004 Independent Auditors' Report on the U.S. Geological Survey's Financial Statements for Fiscal Year 2004 (11/24/04); 7 Recommendations

E-IN-GSV-0005-2005 Management Issues Identified During the Audit of the U.S. Geological Survey's Fiscal Year 2004 and 2003 Financial Statements (3/21/05); 35 Recommendations

Summary of Insular Area Reports With Open Recommendations Over 6 Months Old

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.

INTERNAL AUDITS

Guam

2002-I-0016 Bond Services, Trust Fund Activities, Guam Economic Development Authority, Government of Guam (02/28/02); 4 Recommendations; \$68,018,988

U.S. Virgin Islands

1993-I-0363 Inmate Care, Rehabilitation and Safety, Bureau of Corrections, Government of the Virgin Islands (12/31/1992); 1 Recommendation

1997-I-0040 Division of Agriculture, Department of Economic Development and Agriculture, Government of the Virgin Islands (10/21/96); 1 Recommendation

1998-I-0468 Follow-up of Recommendations Relating to the Bureau of Corrections, Department of Justice, Government of the Virgin Islands (05/29/98); 1 Recommendation

1999-I-0365 Follow-up of Recommendations Relating to Personnel Management Practices, Division of Personnel, Government of the Virgin Islands (03/26/99); 1 Recommendation; \$8,300,000

2001-I-0107 Administrative Functions, Legislature of the Virgin Islands, Government of the Virgin Islands (12/29/00); 8 Recommendations; \$1,320,293

2002-I-0001 Virgin Islands Fire Service, Government of the Virgin Islands (10/30/01); 2 Recommendations; \$2,014,994

2002-I-0009 Virgin Islands Housing Finance Authority, Government of the Virgin Islands (12/31/01); 1 Recommendation

2002-I-0010 Administrative Functions, Virgin Islands Police Department, Government of the Virgin Islands (02/13/02); 5 Recommendations; \$2,592,873

2002-I-0042 Federal Highway Grants, Department of Public Works, Government of the Virgin Islands (08/16/02); 5 Recommendations; \$462,747

2002-I-0046 Professional Service Contracts, Government of the Virgin Islands (09/30/02); 1 Recommendation; \$1,019,791

2003-I-0002 Public Finance Authority, Government of the Virgin Islands (11/22/02); 9 Recommendations; \$30,524,687

2003-I-0003	Compliance With the Memorandum of Understanding Between the Governor of the Virgin Islands and the Secretary of the Interior (01/06/03); 6 Recommendations
2003-I-0067	Emergency Service Surcharge Collections by Innovative Telephone Corporation on Behalf of the Government of the Virgin Islands (09/26/03); 1 Recommendation; \$256,380
V-IN-VIS-0001-2004	Procurement Activities Virgin Islands Port Authority, Government of the Virgin Islands (03/28/05); 10 Recommendations; \$852,013

List of Reports Issued on Information Security

NSM-EV-BLM-0020-2005	Penetration Testing, External Penetration Testing of the Bureau of Land Management (04/06/05)
NSM-EV-OSS-0025-2005-NBC	Penetration Testing, External Penetration Testing of the National Business Center (07/13/05)
NSM-EV-MMS-0021-2005	Penetration Testing, External Penetration Testing of the Minerals Management Service (08/05/05)
NSM-EV-OSM-0017-2005	Penetration Testing, External Penetration Testing of the Office of Surface Mining Reclamation and Enforcement (09/06/05)
NSM-EV-FWS-0022-2005	Penetration Testing, External Penetration Testing of the U.S. Fish and Wildlife Service (09/06/05)
NSM-EV-MOI-0003-2005	Information Security Assessment: Central Valley Operations, Sacramento, California, National Critical Infrastructure Information Systems, Bureau of Reclamation (09/06/05)
NSM-EV-MOI-0003-2005	Information Security Assessment: Hoover Dam, National Critical Infrastructure Information Systems, Bureau of Reclamation, (09/06/05)
NSM-EV-MOI-0003-2005	Information Security Assessment: Grand Coulee Dam, National Critical Infrastructure Information Systems, Bureau of Reclamation, (09/06/05)
NSM-EV-OSS-0026-2005	National Business Center Penetration Testing, External Penetration Testing of the National Business Center (09/06/05)
NSM-EV-NPS-0023-2005	Penetration Testing, External Penetration Testing of the National Park Service (09/06/05)

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N/A - Not Applicable this Reporting Period

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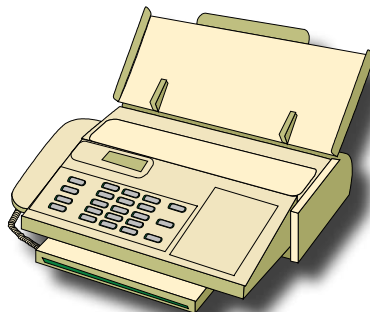
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