



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

**Recommendations for the  
Evaluation Report Titled  
*Improvements Needed in the  
Bureau of Reclamation's  
Oversight of Tribal Rural Water  
Projects*  
(2016-WR-026)**



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

NOV 06 2020

Memorandum

To: Tonya Johnson  
Deputy Chief Financial Officer and Director, Office of Financial Management

From: Michael P. Colombo   
Western Regional Manager for Audits, Inspections, and Evaluations

Subject: Verification Review – Recommendations for the Evaluation Report Titled  
*Improvements Needed in the Bureau of Reclamation's Oversight of Tribal Rural  
Water Projects* (2016-WR-026)  
Report No. 2020-WR-061

The Office of Inspector General has completed a verification review of Recommendations 1 – 4 presented in the subject report. Our objective was to determine whether the Bureau of Reclamation (BOR) implemented the recommendations as reported to the Office of Financial Management (PFM), Office of Policy, Management and Budget. The PFM reported to us that the recommendations had been implemented. Based on our review, we concur that the recommendations are resolved and implemented.

### **Background**

Our July 31, 2017 evaluation report, *Improvements Needed in the Bureau of Reclamation's Oversight of Tribal Rural Water Projects*, made 5 recommendations to improve the BOR's oversight of its construction projects for tribal rural water supply. In a memorandum dated June 2, 2017, the BOR partially concurred with Recommendation 1 and concurred with Recommendations 2 – 4. We considered Recommendation 1 partially resolved and not implemented, Recommendations 2 – 4 resolved but not implemented, and Recommendation 5 resolved and implemented. In an August 25, 2017 memorandum, we referred Recommendations 1 – 4 to the Assistant Secretary for Policy, Management and Budget to track their implementation.

### **Scope and Methodology**

The scope of this review was limited to determining whether the BOR implemented the recommendations. To accomplish our objective, we reviewed the supporting documentation the BOR provided to the PFM and further documentation that the BOR submitted to us. We did not test internal controls, perform site visits, or conduct fieldwork to determine whether the underlying deficiencies that we initially identified were corrected. As a result, this review was not conducted in accordance with generally accepted government auditing standards, issued by

the Comptroller General of the United States or *Quality Standards for Inspection and Evaluation* issued by the Council of the Inspectors General on Integrity and Efficiency.

## **Results of Review**

We found that the BOR resolved and implemented Recommendations 1 – 4.

**Recommendation 1:** Track both the physical and financial completion percentages for tribal rural water supply projects.

**Action Taken:** The BOR provided to the PFM its plans to track physical completion so that construction progress can be measured against tribal rural water project expenditures from start to finish.

**Recommendation 2:** Conduct an analysis to determine appropriate project completion dates and the required funding to meet those completion dates for each tribal rural water supply project.

**Action Taken:** The BOR performed an analysis using three different funding scenarios to properly estimate completion dates. The BOR stated that water projects have differing authorization dates and, thus, differing completion dates. The three funding scenarios the BOR used for each of the six projects are current funding, additional funding, and full funding.

**Recommendation 3:** Establish procedures to identify and track project deviations, impediments, or delays from the expected completion dates of tribal rural water supply projects and coordinate with DOI [U.S. Department of the Interior] budget officials to ensure adequate project funding requirements are included in future budget requests.

**Action Taken:** The BOR analyzed how it will identify and track project deviations, impediments, or delays from the expected completion dates of tribal rural water supply projects. The BOR stated that it will coordinate with DOI budget officials to ensure adequate project funding requirements are included in future budget requests. The BOR has also formed a Pub. L. No. 93-638 Steering Committee to help implement Recommendations 1 and 3.

**Recommendation 4:** Develop and implement policies and procedures for awarding officer's technical representatives (AOTRs) that will ensure adequate oversight and documentation are standardized for all tribal rural water supply projects.

**Action Taken:** The BOR developed the *Best Practices Handbook for Implementation of the Indian Self-Determination and Education Assistant Act (P.L. 93-638)*, which contains detailed information on the awarding AOTRs roles and processes. The sections directly related to the AOTRs contain clear guidance for the post-award phase that will help standardize the BOR's interactions during tribal rural water supply projects. The BOR gave the handbook to all staff in 2019 and stated that it will use the handbook during training and meetings to ensure the AOTRs are fully informed.

## **Conclusion**

We concluded that that all recommendations have been resolved and implemented. We informed BOR officials of the results of this review on September 29, 2020. If you have any questions about this verification review, please contact me at 916-978-6199.

cc: Vicki Cook, Native American and International Affairs Office, Bureau of Reclamation  
Shane Scheick, Missouri Basin Region, Bureau of Reclamation  
Andrea Brandon, Deputy Assistant Secretary for Policy, Management and Budget  
Chadrick Minnifield, Division Chief, Internal Control and Audit Follow-Up, Office of  
Financial Management  
Alexis Vann, Office of Financial Management  
Dorothy Hines, Audit Liaison, Bureau of Reclamation  
Brittney Overdiek, Audit Liaison, Bureau of Reclamation

