

Office of Inspector General

U.S. Department of the Interior

SEMIANNUAL REPORT

Highlights

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Employees Involved
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October 2002

Cover: Photo taken by H.A. McGill, of Darnestown, MD

Message from the Inspector General

I am pleased to present the results and accomplishments of the Office of Inspector General (OIG) from April 1, 2002 through September 30, 2002. During this reporting period, we concentrated our efforts on helping the Department of the Interior (DOI or Department) Bureaus and offices address their most serious management challenges.

To this end, over the last six months, our audit and evaluation staff focused on a number of programs that we identified as at-risk or that were brought to our attention by Departmental management as areas of concern. We highlight our findings related to the Information Technology (IT) Security within the Department, the Minerals Management Service's (MMS) gainsharing awards program, and the Bureau of Reclamation's (BOR) agreements with the California Water Authority. I am proud to report that the results of these audits and evaluations were well-received by the Department, which has already taken action to correct many of the deficiencies we found.

During this reporting period, our investigators brought to fruition investigations that resulted in 27 indictments, 15 convictions, and 19 sentencing, with nearly a million dollars in criminal judgments and restitutions. While these numbers are remarkable statistically, they tend to be concentrated in the Bureau of Indian Affairs (BIA) and tribal governments, areas in which we reported disturbing trends of fraud and corruption in our last Semiannual Report. Our investigations into tribal corruption resulted in numerous charges of embezzlement, money laundering, conspiracy, theft, bribery, and false claims. As we remain concerned about this trend, we are working with the Department to develop strategies to combat the widespread corruption and integrity problems within the tribes and BIA.

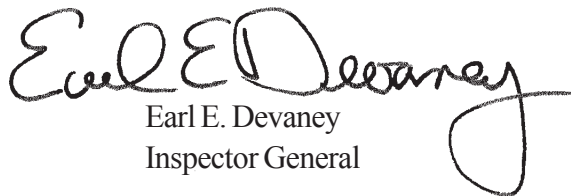
Following the issuance of two reports in July and August 2001 by the Court Monitor in *Cobell, et al. v. Gale A. Norton, Secretary of the Interior, et al. (Cobell)*, the Solicitor, William G. Myers, III, referred to the OIG seven issues relating to allegations that DOI senior managers and attorneys engaged in misconduct. Following preliminary investigation, the OIG determined that further investigation was not warranted in four of the seven issues and so advised the Solicitor in October 2001. The OIG pursued an aggressive investigation into the remaining three issues, however, and conducted 66 interviews at various locations throughout the country. In the end, we found no criminal behavior or administrative misconduct on the part of any current DOI employees; however, we did not have an opportunity to interview many key former employees that played a role and, therefore, were not able to draw a conclusion concerning their conduct.

We also reported in the last Semiannual Report management and financial accountability deficiencies in the Insular Area (IA) governments. Unfortunately, that trend remains a concern. Insular Area governments, for the most part, continue to ignore our audit recommendations and fail to sufficiently respond to our audit reports. We again identified severe deficiencies in controlling and accounting for Federal monies and in one case found that transactions for one facility were so mismanaged that the situation could serve as a case study on the misuse and waste of public funds. Because IA governments have not adequately responded to our report findings, we are working with the Department's Office of Insular Affairs to encourage adoption and implementation of our

recommendations. We are also urging other Federal agencies that provide funds to IA governments to perform better fiscal oversight. Additionally, we recently appointed a dedicated advisor with audits background to work closely with IA governments, public auditors, and local authorities to expand their capability and expertise in managing both Federal and local funds.

We believe that this collaborative effort will serve as a catalyst to improve accountability in the Insular Areas for Federal dollars.

Our office will continue to target these and other significant issues affecting the Department and its Bureaus and offices. We are dedicated to ensuring that our efforts result in much-needed changes to reduce and prevent the waste of taxpayers' money and improve the accountability of government to the American public.


Earl E. Devaney
Inspector General

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Statistical Highlights

Audit Activities and Impacts

Reports Issued	30
- Internal Audits	22
- Contracts and Grant Audits	8
Single Audits Processed	251
Indirect Cost Proposals Negotiated	406
Total Monetary Impact (Dollar Amounts in Millions)	\$29.4
- Questioned Costs (Includes Unsupported Costs)	\$9.4
- Recommendations that Funds be Put to Better Use	\$18.4
- Lost or Potential Additional Revenues	\$1.6
Internal Audit Recommendations Made	107
Internal Audit Recommendations Resolved	62

Investigative Activities

Cases Closed this Period	97
New Cases Opened	119
Hotline Complaints/Inquiries Received	166

Criminal Investigative Activities

Indictments/Informations	27
Convictions	15
Sentencings	19
- Jail	177 mos.
- Probation	612 mos.
- Community Service	225 hrs.
Criminal Judgments/Restitutions	\$807,467
Criminal Matters Referred for Prosecution this Period	38
Criminal Matters Declined this Period	22

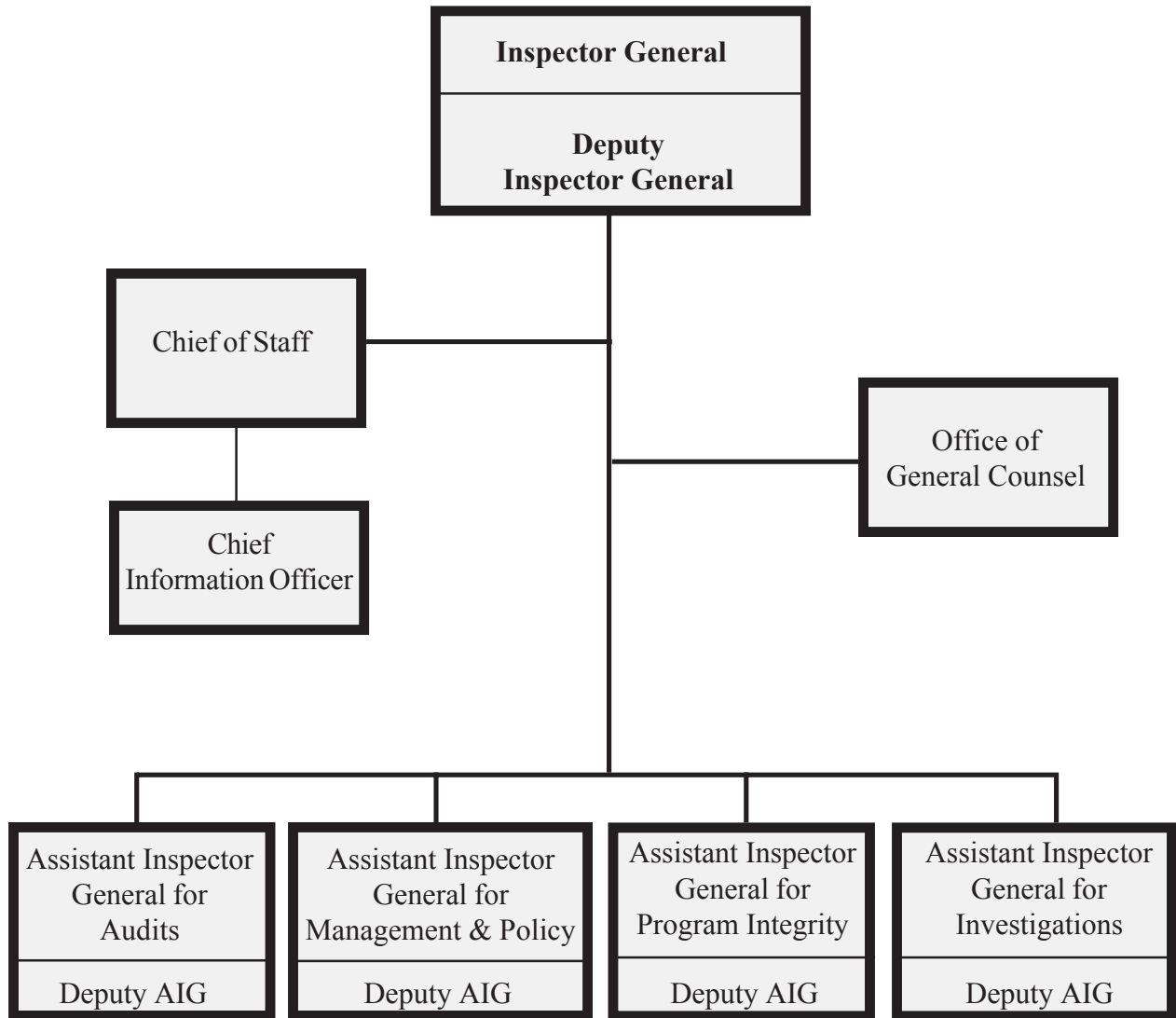
Civil Investigative Activities

Civil Referrals	2
Civil Recoveries	\$3,050,300
Civil Declinations	5

Administrative Investigative Activities

Personnel Actions	23
- Removals	1
- Suspensions	5
- Resignations	5
- Reprimands/Counseling	8
- Other Personnel Actions	2
- General Policy Actions	2
Administrative Recoveries/Restitutions	\$670,100
Contractor Suspensions	3
Contractor Debarments	7
Departmental Cost Savings	\$280,417

Organization



Introduction

Mission

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

Responsibilities

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

Activities

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

TOP MANAGEMENT CHALLENGES OF THE DEPARTMENT OF THE INTERIOR

As Reported to the Congress

- Maintenance of Facilities and Cultural Resources*
- Procurement/Contracts/Grants
- Health and Safety
- Information Technology
- Resource Protection and Restoration
- Responsibilities to American Indians, Alaska Natives and Island Communities
- Financial Management
- Revenue Collections
- Government Performance and Results Act
- Emergency Management

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

Department of the Interior



Following the issuance of two reports by the court monitor in the case *Cobell, et al. v. Gale A. Norton, Secretary of the Interior, et al.*), the Department of the Interior Solicitor referred seven specific issues to the OIG relating to allegations that senior managers and attorneys of the DOI engaged in misconduct. Following a preliminary investigation, we determined that three issues merited further examination. The three subjects included:

**Allegations of
Misconduct by
Employees
Involved
in the Cobell
Litigation**

- The process that led to the decision to conduct a statistical accounting of Individual Indian Money (IIM) accounts and the ratification of that decision by Secretary Norton
- The alleged failure to timely and fully notify the Court about the state of the Trust Asset and Accounting Management System (TAAMS)
- The failure to retain and produce records in accordance with discovery requests and orders

While we found no evidence of criminal behavior or administrative misconduct on the part of any current DOI employee, we uncovered bad judgment, unfocused management, a myriad of definitional issues, and extreme hostility among the players and entities, all fueled by a multitude of motivations, many of which were well-intentioned but among the least of which was to protect and advance the interests of Individual Indian Trust account holders.



Department of the Interior

**Department of
Interior,
Homeland
Security
Assessment #1**

The OIG completed an initial assessment of the Department of the Interior's Homeland Security efforts to enhance the security of its critical infrastructures. This is the first in what will be a periodic series of assessment reports of the Department's status and progress in implementing needed Homeland Security measures. An integrated team of auditors and investigators from our Office of Program Integrity conducted the assessment by interviewing key officials in the DOI National Business Center (NBC), Bureau of Reclamation, and National Park Service (NPS), visiting three field sites.

We found that BOR, NPS, and NBC had taken appropriate initial steps to establish adequate administrative control over supplemental security funds of \$92.6 million appropriated by Congress for fiscal years 2001 and 2002. However, the progress of these efforts does not reflect a sense of urgency for the completion of these projects. The Department and Bureaus need to enhance their efforts overall and ensure that timely action is taken on security issues identified by the OIG.

**Department of
the Interior,
Homeland
Security
Assessment #2**

The OIG conducted a second review in our ongoing assessment of the Department of the Interior efforts to protect its critical infrastructure. An OIG Program Integrity team composed of cyber security, audit and investigative personnel conducted this assessment. The team made specific findings related to:

- National Critical Infrastructure (NCI) sites
- Management Structure for Information Technology (IT or cyber) security and efforts to protect sensitive information concerning NCI sites

These two reports are exempt from disclosure to the public under the Freedom of Information Act and therefore will not appear on the OIG Web site.

Department of the Interior

**Interior's
Franchise
Fund Receives
Unqualified
Opinion, but
Internal
Control
Weaknesses
Identified**

The independent certified public accounting firm of KPMG LLP, under contract with the OIG, rendered an unqualified opinion on the financial statements of the Department of the Interior's Franchise Fund (IFF) for fiscal year 2001. The firm's report, however, identified five material internal control weaknesses and two instances of non-compliance with laws and regulations.

Specifically, IFF had not: (1) fully implemented controls and procedures to ensure obligations were recorded as incurred, (2) redesigned the manual process for recording MMS activity, (3) fully implemented controls and procedures to ensure that accruals were recorded prior to the end of the reporting period, (4) consistently recorded financial transactions and reconciled financial accounts in a timely manner, or (5) established clear lines of responsibility for reporting IFF transactions. KPMG also found that IFF did not comply with the Federal Financial Management Improvement Act of 1996 (FFMIA). Specifically, IFF's financial management systems did not comply with Federal financial management systems requirements or Federal accounting standards. Additionally, KPMG determined IFF was not always requiring advances prior to performing work as required by Public Law 104-208 (§ 113). IFF officials generally concurred with all the report's recommendations and indicated the necessary corrective actions would be taken.

**Departmental
Offices Receive
Unqualified
Opinion, but
Need to
Improve
Internal
Controls**

The independent certified public accounting firm of KPMG LLP, under contract with the OIG, rendered an unqualified opinion on the consolidated financial statements of the Departmental Offices for fiscal year 2001. The KPMG report, however, identified four material internal control weaknesses related to financial reporting. Specifically, KPMG determined that the Departmental Offices need to improve controls over: (1) Tribal and other special trust funds, (2) undelivered orders and accruals, (3) reconciling transactions with other Interior components, and (4) IFF financial reporting. Additionally, the report disclosed that the Departmental Offices' financial management systems failed to substantially comply with the FFMIA requirements for Federal financial management systems and Federal accounting standards. Departmental Offices' officials generally concurred with all the identified findings and recommendations and indicated that they would correct the weaknesses.

Department of the Interior

Department Needs to Take Control of IT Investments

In our evaluation, we found that DOI's capital investment process does not always focus on DOI as an enterprise but as a group of unconsolidated entities. That is, projects are not viewed from a DOI perspective but from a Bureau perspective and, therefore, are not directed at effectively and efficiently accomplishing the Department's goals. We believe this failure is a result of a decentralized approach to Information Technology investments.

We identified practices that would provide a sound framework for the Department to begin developing a disciplined and controlled IT capital investment process, including:

- Establishing a Departmental (rather than Bureau) multi-tiered selection, review, and approval process for all significant IT investment projects
- Establishing performance measures and selection criteria for IT projects
- Considering a single IT budget for the Department
- Establishing a training program for IT project management

The Department concurred with our findings and is currently developing an IT capital planning process that can better identify projects that focus on Department-wide initiatives.

New Departmental Guidelines Address Weaknesses in Controls Over Travel Card

In September 2002, we issued a report on the travel portion of the Department's Integrated Charge Card Program. We found that supervisors were not comparing travel vouchers to monthly charge card statements, resulting in potential undetected abuse of government credit cards. This is essentially the same weakness we found in the small purchase charge card, as reported in our April 2002 Semiannual Report.

In response to our report on small purchases charge card, the Department has developed guidance that requires supervisors to compare vouchers, receipts, and invoices to monthly statements. We believe that this procedure, if properly implemented, will significantly reduce the risk of misuse of the travel card.

We noted that the Department has taken effective action to reduce both the overall rate of delinquencies in travel card usage and the amount of charge-offs by the Bank of America.

Department of the Interior

**Security of
Department IT
Systems Falls
Short**

In our second annual evaluation of the DOI's security program and practices over non-national security IT systems, we concluded that despite the Department's actions to improve its IT security, overall, the security program remains inadequate. Further, the Department should continue to report this as a material weakness until improvements are made.

In our report, we identified shortcomings in the areas of security policies, procedures, and controls. Specifically, DOI should:

- Hold program officials and Bureau/office Chief Information Officers (CIO) accountable for improving IT security and ensuring security plans are practiced throughout the life cycle of all IT systems
- Implement sound security policies and procedures
- Monitor and evaluate Bureau and office compliance with Federal IT security standards and guidelines
- Integrate security costs into the capital planning and investment control process

In our report, we also suggested some organizational changes to enhance the level of visibility and authority of the DOI's CIO.

The DOI concurred with our findings and is in the process of developing and implementing policies and procedures and analyzing improvement areas in existing policies.

This report is exempt from disclosure to the public under the Freedom of Information Act and therefore will not appear on the OIG Web site.

Bureau of Indian Affairs



Two Arrested and a Third Surrendered Following Indictment in International Money Laundering Case

Three individuals were taken into custody following their recent indictments by a Federal grand jury in the Southern District of Florida on charges of embezzlement, money laundering, and conspiracy arising from the theft of tribal funds from the Seminole Tribe of Florida. The 15-count indictment alleges that Danny Wisher, the tribe's Technical Advisor; Timmy Cox, the Operations Officer; and Michael Crumpton, Wisher's son-in-law who worked at the tribe as an employee of a company owned by Wisher, stole more than \$2.7 million from the tribe by making illegal payments to Virtual Data, Ltd. Virtual Data, a shell company incorporated in Delaware in March 2000, was ostensibly an information services business; however, the corporation conducted no business of any kind. The trio then allegedly laundered the funds by moving the money to a bank account in Belize, Central America, which was controlled by Wisher. Crumpton voluntarily surrendered to the U.S. Marshal's Service, and Cox and Wisher were arrested at the Miami International Airport as they returned from Nicaragua. Trial is pending.

These charges are the latest to arise from the continuing joint investigation with the FBI and IRS into the activities of persons associated with the Seminole Tribe of Florida and the tribe's gaming operations. As reported in our April 2002 Semiannual Report, the tribe's former Director of Aviation, Charles Kirkpatrick, pled guilty to tax perjury for his failure to report hidden commissions he received on tribal aircraft deals he conducted for the Seminole Tribe. Kirkpatrick is currently serving a 13-month sentence in Federal prison as a result of that conviction.

Former BIA Contracting Officer and Son-in-Law Charged in Fraud Investigation



Stephen J. Calvin, former BIA Contracting Officer, his son-in-law, Anthony L. Dohi, former BIA contractor, and Dohi Industries were indicted by a Federal grand jury in the District of New Mexico on numerous crimes including mail fraud and false claims. According to the 10-count indictment, Calvin used his position at BIA to award three contracts to Dohi and his company, Dohi Industries, by circumventing proper bidding and bonding requirements and providing confidential pricing information. Calvin was also charged with criminal conflict of interest. Our Computer Forensics Unit was instrumental in discovering documentary evidence on Calvin's assigned BIA computer, which the indictment alleges Calvin used to generate fictitious documents purporting to show that Dohi was bonded to undertake Federal construction projects. The indictment alleges that Calvin prepared false progress payment requests of nearly \$147,000 on contracts valued at approximately \$681,000. An overpass, constructed by Dohi Industries, built using erroneous specifications, had to be completely demolished and rebuilt. The demolition and new construction cost the BIA nearly a million additional dollars. Trials are pending for Calvin and Dohi.

Bureau of Indian Affairs

**Former Kiowa
Tribe Vice
Chairman
Indicted on
Bribery
Charges**

Phillip C. “Yogie” Bread, former Vice Chairman of the Kiowa Tribe of Oklahoma, was indicted by a Federal grand jury in the Western District of Oklahoma on charges of fraud and accepting bribes. The 11-count indictment alleges that Bread held his elected office with the Kiowa Tribe while actively employed with the Oklahoma Department of Commerce as the Director of Tribal Assistance, and, as such, abused both positions by accepting nearly \$12,000 in bribes from various companies in exchange for business opportunities with Oklahoma Indian tribes, including the Kiowa Tribe. Consequently, Bread allegedly fraudulently deprived the citizens of Oklahoma of their right to honest services by accepting money from companies seeking to do business with Oklahoma Indian tribes while being paid for that same work by the state Commerce Department. Bread has previously received national and international recognition for his involvement in promoting American Indian Culture and his work on such projects as consultant for the Academy Award winning film “Dances With Wolves.” Bread resigned from the Oklahoma Department of Commerce and is currently awaiting trial.

**Five Officials
of the Turtle
Mountain
Band of
Chippewa
Indians
Indicted**

In indictments returned by a Federal grand jury in the District of North Dakota, five officials of the Turtle Mountain Band of Chippewa Indians (TMBCI) were accused of various crimes, including conspiracy, theft, money laundering, witness tampering, and perjury. This is an ongoing joint investigation by the OIG, FBI, and IRS Criminal Investigation Division into a series of fraudulent activities by current and former officials of the TMBCI. At the center of some of the charges listed below is an elaborate fraudulent billing scheme in which Raphael DeCoteau, then tribal chairman, in concert with other tribal officials and members, allegedly arranged to donate an old dilapidated school bus garage belonging to the tribe to another tribal business entity and then leased the building back to yet another tribal entity. In the process, excessive and exorbitant rents were paid and deposited into bank accounts from which the conspirators siphoned the stolen funds.

- Raphael DeCoteau, former Tribal Chairman, TMBCI, was charged in a five-count indictment of conspiracy and theft related to various schemes to defraud the TMBCI. The indictment alleges that DeCoteau, in concert with another TMBCI official, misapplied more than \$110,000 in Federal and tribal funds by executing, and making payments on, an inflated and unnecessary lease between two TMBCI-owned businesses, ostensibly to store sensitive documents. Lease payments and other alleged expenses were then allegedly siphoned from one of the business bank accounts in which DeCoteau was a signatory and used the money for his personal benefit.

Bureau of Indian Affairs

*Five Officials of the
Turtle Mountain
Band of Chippewa
Indians Indicted
(continued)*

- Raphael DeCoteau was also charged in a separate two-count indictment with the misapplication of \$7,300 in tribal funds, which he used to purchase approximately 15 acres of land for his family members. According to the indictment, DeCoteau attempted to conceal his theft by recording the expense as “business grants.” In addition, DeCoteau was charged with witness tampering after, according to the indictment, DeCoteau attempted to intimidate and induce a witness to change and withhold testimony regarding the details of the sale of his property to DeCoteau’s family. Trial is pending.
- Ronald S. Morin, Chief Executive Officer (CEO) of TSI, Board of Directors and Contract Administrator of Uniband, Chairman of Belcourt/Dunseith ATA Black Belt Academy Board of Directors, (all tribally-owned and controlled businesses) was charged along with DeCoteau as a conspirator in the five-count indictment. Morin was arrested and is awaiting trial.
- Douglas J. Delorme, a current TMBCI Councilman, was indicted on charges of theft from an Indian tribal organization and witness tampering. In the five-count indictment, Delorme is alleged to have provided a tribal check to Kurt Lilley for \$5,000 on the condition that Lilley return a portion of the money to Delorme. The indictment also charges Delorme with suborning a false and material declaration and intimidating and attempting to induce Lilley to change and withhold testimony regarding his receipt of the money from the agent investigating the theft. In addition, the indictment alleges that Delorme embezzled another \$3,800 of tribal funds by issuing TMBCI checks to repay personal loans. Delorme was arrested and is awaiting trial.
- Kurt S. Lilley, a material witness in this investigation, was charged in a one-count indictment with perjury in connection with material false statements he made under oath before a Federal grand jury, which contradicted previous statements he had made to investigating agents about one of the bogus financial transactions. Lilley was arrested and is awaiting trial.
- Raymond Poitra, former CEO of Uniband Inc., was indicted on seven counts including theft, money laundering, and criminal asset

Bureau of Indian Affairs

*Five Officials of the
Turtle Mountain
Band of Chippewa
Indians Indicted
(continued)*

forfeiture in connection with a scheme to defraud Uniband, a TMBCI owned and controlled business that provides data entry service costing nearly \$300,000. The indictment alleges that Poitra committed a series of complex criminal acts in his official capacity as CEO of Uniband. The scheme to defraud both Uniband and TMBCI was allegedly accomplished, in part, through the submission of fictitious, fraudulent, inflated, or double-billed invoices related to a series of nominee companies established by Poitra as mediums to divert Uniband monies for his own personal use. Poitra was arrested and is awaiting trial.

**Tribal
Chairman
Resigned
Following
Indictment in
Vehicle-
Swapping
Scheme**

Crow Tribal Chairman Clifford G. BirdinGround was indicted by a Federal grand jury in Billings, Montana, on charges of conspiracy, bribery, and theft in connection with a \$559,000 car scheme that allowed tribal members to acquire late-model vehicles using funds belonging to the tribe. The indictment names BirdinGround, Homestead Hyundai Subaru of Billings, Wayne Kimmet, who owned the dealership at the time, and Terri Lyn Braun, a sales associate for Homestead. The six-count indictment describes a vehicle-swapping scheme that began less than two weeks after BirdinGround took office, when he began trading vehicles owned by the tribe to help his friends and relatives buy vehicles for their own personal use. At the center of the scheme are 10 tribally-owned vehicles that, according to the indictment, BirdinGround signed over to Homestead. Kimmet then credited the tribe in an equity account with \$62,700. BirdinGround's friends and family used the money to make down payments on personal vehicles. Braun is also accused of giving money and other gifts to BirdinGround for arranging the purchase of \$559,000 worth of personal vehicles. BirdinGround is also accused of using \$26,944 from the Little Big Horn Casino to purchase a vehicle for the casino. BirdinGround then traded the vehicle in to Homestead for \$18,000, which BirdinGround used, in part, to pay for repairs on his personal vehicles, the indictment stated.

A second indictment charged BirdinGround, his brother, Alexander R. BirdinGround, Kimmet, and Homestead with conspiracy and theft from an Indian Tribal organization in connection with the purchase of vehicles using tribal funds. BirdinGround, who resigned following his indictments, is the third Crow tribal chairman in a row to face Federal indictments. Trials are pending. The following details the results to date in this investigation:

- Clifford G. BirdinGround, former tribal chairman, Crow Tribe of Indians, was charged with conspiracy, theft from an Indian tribal

Significant Audit Activities and Investigations

Bureau of Indian Affairs

*Tribal Chairman
Resigned Following
Indictment in Vehicle-
Swapping Scheme
(continued)*

organization, theft from an organization receiving Federal funds, bribery involving an organization receiving Federal funds, and theft from an Indian gaming establishment.

- Alexander R. BirdinGround, brother of Clifford BirdinGround, was charged with conspiracy and theft from an Indian tribal organization.
- Wayne Kimmet, former owner, Homestead Hyundai Subaru, was charged with conspiracy, theft from an Indian tribal organization, theft from an organization receiving Federal funds, and aiding and abetting.
- Terri Lyn Braun, former sales associate, Homestead Hyundai Subaru, was charged with conspiracy, theft from an Indian tribal organization, theft from an organization receiving Federal funds, and bribery involving an organization receiving Federal funds.
- Homestead Hyundai Subaru of Billings was charged with conspiracy, theft from an Indian tribal organization, theft from an organization receiving Federal funds, bribery involving an organization receiving Federal funds, and aiding and abetting.

“Operation Card Trix” Investigation Yields Indictment of Seven Individuals

Charles C. Dillon, a BIA supervisor for the Crow Agency Facilities Management Branch; Emmett Old Bull, an accounting technician at the Facilities Management Branch; three Health and Human Services (HHS), Indian Health Service employees; and two businessmen were indicted by a Federal grand jury in Montana in five separate indictments on charges of conspiracy, bribery, wire fraud, false claims, and false statements in connection with a scheme to defraud the government by misusing Federal credit cards and accepting kickbacks. Others charged in the indictments include Kirm G. Kath, salesman and co-owner of JJ&K Enterprises and sales representative for West Lite Corporation, and David D. Bauman, vice president of Pro Tech Mechanical. According to the indictments, Dillon and Old Bull 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. Dillon structured the purchases, which totaled \$133,000, into amounts smaller than the \$2,500 limit to avoid having to get BIA approval – in effect, creating a practical monopoly for the companies, according to the indictments. Old Bull allegedly used his BIA credit card to purchase \$68,230 from Pro Tech and accepted kickbacks in return. The three Indian Health Services employees, Arthur Alden, Gale G. Three Irons, and Keith Reece, are charged with conspiracy to defraud the Government, bribery, false claims against the Government, and wire fraud. Their unauthorized Government credit card purchases from West Lite totaled nearly \$200,000 in exchange for receiving payments of nearly \$17,000.

Bureau of Indian Affairs***“Operation Card Trix”
Investigation Yields
Indictment of Seven
Individuals
(continued)***

Members of our Investigations and Audits offices were joined by the HHS-OIG, HUD-OIG, IRS-CID, and investigators of the U.S. Attorneys office in Montana. The investigation has yielded the following results:

- Charles C. Dillon, Supervisor, Facilities Management Branch, Crow Agency, BIA, Montana, was charged with 16 counts, including conspiracy to defraud the Government, bribery, false claims against the Government, wire fraud, employment fraud, and false statements to the BIA. Dillon was also removed from Federal service.
- Emmett Old Bull, former BIA Crow Agency maintenance worker, was indicted on three counts, including conspiracy to commit fraud, bribery, and wire fraud.
- Kirm G. Kath, salesman and co-owner of JJ&K Enterprises and sales representative for West Lite Corporation, was named in three of the indictments and is facing 12 counts of conspiracy to commit fraud, bribery, wire fraud, and false claims against the Government.
- David D. Bauman, vice president of Pro Tech Mechanical, Billings, Montana, was indicted on five counts, including conspiracy to commit fraud, bribery, wire fraud, and false claims against the Government. Bauman recently pled guilty to bribing BIA employees to induce them to hire his company for repair and maintenance work. He also pled guilty to being an accessory after the fact for helping Dillon cover his purported criminal activity.
- Arthur Alden, a maintenance leader for the Facilities Maintenance Branch, Indian Health Service, HHS, was indicted on four counts, including conspiracy to defraud the Government, bribery, wire fraud, and false claims against the Government.
- Gale G. Three Irons, Hardin supply supervisor, Indian Health Service, HHS, was indicted on four counts, including conspiracy to defraud the Government, bribery, wire fraud, and false claims against the Government.
- Keith Reece, maintenance mechanic at the Lodge Grass Health Center, Indian Health Service, HHS, was indicted on four counts, including conspiracy to defraud the Government, bribery, wire fraud, and false claims against the Government.

Bureau of Indian Affairs

**Department
Debars
Imprisoned
Surety Bond
Broker**

At the request of the Securities Division of the Arizona Corporation Commission, the OIG assisted in an investigation that led to an Arizona state conviction on charges that James Ashpole, a surety bond provider, sold stock in mining operations that did not exist. Following that investigation, the OIG recommended debarment of Ashpole. As a result, the Office of Acquisition and Property Management debarred Ashpole from acting as a surety under Federal transactions and from participation in Federal government contracts for a period of 12 years, the longest period ever imposed by the Department. According to the debarment, Ashpole falsified documents he submitted to the Bureau of Land Management (BLM) by selling valueless surety bonds to businesses seeking contracts with the BIA. Specifically, Ashpole submitted bid bonds on four BIA contract solicitations that pledged more than \$30 million in land assets. In fact, the BLM actually owned the land surface rights Ashpole pledged, and the mining claims he pledged were worthless. Ashpole is currently serving nine years of imprisonment for securities fraud related to the Arizona state conviction.

**Indian School
Bookkeeper
Sentenced**

Geraldine Arviso, a bookkeeper with the Wingate Board of Education, Office of Indian Education Programs, BIA, who previously pleaded guilty to charges that she embezzled more than \$66,000 of Federal monies intended for Wingate High School, was sentenced in U.S. District Court of New Mexico to 6 months of home detention, 4 years of probation, and to pay restitution in the amount of \$65,761. Arviso's indictment, reported in our April 2002 Semiannual Report, detailed that between 1997 and 2001 she wrote and cashed checks from the Wingate High School's business account and used the money for personal gain.

**Additional
Results in
Abused Tribal
Loan Program**

The Tribal Loan Program of the Lac Vieux Desert Band of Lake Superior Chippewa Indians of Watersmeet, Michigan, made over a million dollars in loans to 166 individuals, half of whom defaulted on the loans. Our April 2002 Semiannual Report detailed, in part, the indictment and plea agreement of the former tribal chairman and the indictments of the former tribal receptionist and payroll clerk. Since then, our investigation has produced the following additional results:

- John McGeshick, Sr., former Tribal Chairman, was sentenced to 12 months of imprisonment, 3 years of supervised release, and ordered to pay restitution in the amount of \$256,258.

Bureau of Indian Affairs

***Additional
Results in Abused Tribal
Loan Program
(continued)***

- Susan Van Zile-McGeshick, former tribal receptionist, pleaded guilty to one count of theft and was sentenced to 6 months of imprisonment and ordered to pay restitution in the amount of \$60,357.
- Rhea Reno, former tribal payroll clerk, pleaded guilty to theft and is scheduled to be sentenced at the end of the year.

**Members
Convicted of
Theft from
Harrah's
Cherokee
Tribal Casino**

Three family members previously charged with passing numerous bad checks at Harrah's Cherokee Tribal Casino pleaded guilty to charges of theft from an Indian gaming institution and were sentenced in the Western District of North Carolina for their actions. Cindy Turner, who used her position as a license examiner for the South Carolina Department of Public Safety to obtain fictitious drivers licenses and identification cards, which her father and uncle used in the scheme to cash the fraudulent checks, was sentenced to 5 years of probation and ordered to pay restitution in the amount of \$3,500. Luther Turner, Jr., was sentenced to 5 years of probation and ordered to pay restitution in the amount of \$2,500, and James Turner was sentenced to 30 days of house arrest, 5 years of probation, and ordered to pay restitution in the amount of \$9,000. As reported in our April 2002 Semiannual Report, the three cashed more than 20 fraudulent checks totaling \$15,000 at the North Carolina casino. The three used fake identification provided by Cindy Turner to open the bank accounts and obtain the checks.

**Father
Sentenced in
Theft of
Daughter's
Trust Fund
Money**

Daniel Roller, a non-Indian, fraudulently cashed Individual Indian Money lease income checks issued to his minor child, an enrolled member of the Fort Peck Tribe of Indians in Montana, and was sentenced for his actions to 36 months supervised probation and payment of restitution in the amount of \$13,592. From 1992 through 1998, Roller negotiated nearly \$15,000 in checks issued for the benefit of his minor daughter and misappropriated the money for his own personal benefit. Roller's indictment by a Federal grand jury in Montana on charges of mail fraud and theft of Government funds, and subsequent guilty plea to mail fraud, were reported in our April 2002 Semiannual Report.

Bureau of Indian Affairs

**Former
Haskell
Foundation
Director
Debarred in
Embezzlement
Scheme**

Gerald T. Burd, former Executive Director and Financial Controller for the Haskell Foundation, was administratively debarred for a period of three years and five months by the DOI Office of Acquisition and Property Management. This action followed his conviction for embezzlement of grant and contract funds provided to the Haskell Foundation by the BIA Office of Indian Education Programs, in part to be used for improvement studies of BIA elementary and secondary schools. As we reported in our October 2001 Semiannual Report, Burd was sentenced in U.S. District Court for the District of Kansas to 12 months of imprisonment, 36 months of supervised release, and to pay restitution in the amount of \$103,980. The Haskell Foundation is a non-profit organization formed to administer gifts and donations to the Haskell Indian University, both of Lawrence, Kansas. This was a joint investigation with the OIG, Department of Education, and FBI.

**Two Former
BIA
Employees
Guilty of
Indian
Education
Fraud**

Two former BIA employees pleaded guilty in the U.S. District of Arizona to charges of skimming more than \$60,000 from Indian Education programs. Rosalie B. Yazzie, former employee of the Seba Dalkai Boarding School, pled guilty to 24 counts of false statements and agreed to pay restitution in the amount of \$57,401. Alberta J. Bitsoi, former employee of the BIA's Office of Indian Education Programs, pled guilty to two counts of false statements and agreed to pay restitution in the amount of \$21,700. For more than three years, Yazzie and Bitsoi systematically defrauded the Government by submitting false vouchers for stipend payments. Stipend payments are made to BIA employees for work that is performed above and beyond their tour of duty. Typically, these payments are derived from coaching a sport or sponsoring one of the school's academic or social programs. Neither woman did work to earn the stipends. As we reported in our April 2002 Semiannual Report, Yazzie was originally indicted on charges of taking more than \$39,000 and Bitsoi was charged with taking nearly \$22,000. Sentencing is pending for both women.

Bureau of Land Management



**Paleontologist
Sentenced in
Allosaurus
Fossil Theft
Case**

Barry James, a paleontologist and co-owner of Prehistoric Journeys, who was accused of excavating a complete Allosaurus from BLM lands in Utah, then selling and exporting the fossil to a buyer in Japan, pleaded guilty to a State of Utah criminal charge of receiving stolen property. This joint OIG and BLM investigation revealed that the fossil, which was valued at \$500,000, was removed from Federal land and transported to Santa Barbara, California, then sold for \$400,000. Concurrently, the U.S. District Court in Utah filed a civil complaint against James, his wife, April R. James, a fossil preparatory, and their company, Prehistoric Journeys, on charges of statutory theft, conversion, and unjust enrichment. Prehistoric Journeys started 13 years ago in Pennsylvania, where the James' have assembled more than 130 real and replica skeletons of dinosaurs and prehistoric mammals, including a Giganotosaurus, stretching 48 feet from tip to tail, a carnivore that dwarfs even the renowned Tyrannosaurus Rex. Barry James was sentenced in State court to one year of probation and to pay restitution in the amount of \$50,000, concurrent with a U.S. District Court civil judgment of \$50,000.

**BLM Needs to
Improve
Development
and Reporting
of GPRA
Goals and
Measures**

We reviewed the Bureau of Land Management's 2000 annual performance report prepared in compliance with the Government Performance and Results Act (GPRA) and are recommending that BLM: (1) revise some of its performance goals and measures and (2) ensure data used to report BLM performance is accurate. Specifically, we found:

- **Performance goals for health and safety are inadequate.** Officials can report that a facility is in good condition for health and safety if there are four or less "uncorrected high priority findings." These findings can include anything from uncovered electrical boxes with exposed wires to oxidizing materials stored with combustible liquids. We believe the number of uncorrected high priority findings should be zero in order for the facility to be in "good condition."
- **Managers lack control over achieving results.** BLM's performance in cleaning up hazardous materials depends on the number of cleanups completed. However, BLM cannot clean up unless the public dumps hazardous materials. If BLM's target number of cleanups is 30 and the public only dumps 20 times, BLM will not meet its goal, even if the threat to health and safety has been decreased.

Bureau of Land Management

*BLM Needs to
Improve
Development and
reporting of GPRA
Goals and Measures
(continued)*

- **Reporting of abandoned mines and hazardous materials is inaccurate.** State field offices underreported and overreported their correction of physical safety hazards at abandoned mine sites and over-reported cleanup accomplishments at hazardous material sites.

We believe the overall lack of experience with GPRA requirements contributed to BLM's inappropriate performance goals and measures. BLM issued an Instruction Memorandum on September 23, 2002 to implement corrective action related to several of our recommendations.

Bureau of Reclamation



**OIG Questions
Costs**

A private development company donated land to the city of Tooele, Utah, for a wastewater treatment plant, golf course storage ponds, and a sewer transmission line. The Bureau of Reclamation and the Economic Development Administration provided funds, totaling \$20,857,457, for these specific projects.

The developer, in return for donating the land, acquired a source of irrigation water for the golf course and housing development in a region where water supply is short. The developer also received the water for a lower price. Further, the storage ponds are an integral part of the landscaping of the golf course and enhance the entire development, making the area more desirable to potential homeowners. As a result of the transaction, the city secured a customer for the sale of its water and receives the benefit of an increased tax base from homeowners.

Because both the developer and the city benefited from the land donation, the city of Tooele and the developer are, in effect, business partners. As such, we question the amount of money claimed by the city for the land.

Additionally, of two waterlines constructed for the water treatment plant, one transports water to the private company's housing development -- not the plant -- and the other will eventually serve other customers as well as the plant. In our opinion, the treatment plant should only be charged for water it uses, with the remaining costs being absorbed by other current and future users.

BOR agreed with our findings and is in the process of resolving the cost exceptions with the city of Tooele.

**Natural
Resource
Specialist
Sentenced in
Bribe Case**

Steven M. Thompson, natural resources specialist, BOR, Casper, Wyoming, was sentenced following a guilty plea to solicitation of a gratuity to one year of probation and fined \$500. Thompson also resigned from the BOR. As reported in our April 2002 Semiannual Report, Thompson was indicted by a Federal grand jury in the District of Wyoming on a charge that he solicited a bribe from a potential bidder on a Bureau contract. The indictment alleged that in exchange for \$500, Thompson agreed to reveal the amount the Bureau budgeted for the contract project to a potential bidder.

Bureau of Reclamation

**Transfer of
Water Project
Responsibilities
Places Federal
Revenues at
Risk**

BOR's agreements with three California Water Authorities have proved unsound. The agreements, designated the Water Authorities as "fiscal agents" to collect Federal revenues for water delivered by the Central Valley Project (CVP). Both current and past administrations believed that the CVP was a partnership between the Federal Government and the water users and, as such, responsibility for the CVP should be transferred to local control to the extent possible. The agreements, however, created an adversarial relationship between BOR and the Water Authorities and significantly increased the risk of loss or misappropriation of the over \$200 million of Federal revenues collected to date. By failing to clearly define the roles and responsibilities of each of the parties to the agreements, BOR, in effect, lost control of Federal revenues and did not ensure that the Water Authorities, acting as BOR's fiscal agent, had assumed control. The adversarial relationship between BOR and the Water Authorities was clearly demonstrated by the Water Authorities' refusal to comply with BOR's request to remit Federal revenues to the U.S. Treasury within 3 business days of receipt and to stop using the revenues to offset unpaid bills owed the Authorities by water users. The Authorities continued the practice of offsetting even after it was found to be illegal by the Office of the Solicitor.

BOR agreed with our recommendations and took immediate action to ensure that CVP water users complied with Federal law, as outlined by the Field Solicitor, amend the agreements with the Water Authorities to terminate the fiscal agent designation and re-establish financial mechanisms allowing the water users to directly pay BOR for water use.

Insular Areas



**Saipan
Businessmen
Sentenced in
Bribery
Schemes**

A road construction company owner was sentenced following a lengthy investigation into public corruption in the Commonwealth of the Northern Mariana Islands (CNMI). Candido Castro, owner of Castro & Associates, pleaded guilty and was sentenced in U.S. District Court, Saipan, to 8 months of imprisonment, 3 years of probation, and to pay restitution in the amount of \$100,000 in connection with bribes he paid to Herman Manglona relating to contracts with the CNMI government. Manglona, then CNMI Senator, pleaded guilty to bribery and attempting to corruptly influence a grand juror, resigned from the CNMI Senate, was sentenced to 24 months of imprisonment, and ordered to pay \$30,000 in restitution and fines.

Castro's sentencing was the latest to arise from the continuing joint investigation with the FBI into criminal activities of public officials and businessmen in the CNMI. As reported in our April 2001 Semiannual Report, the former Secretary of Finance, Antonio Cabrera, was convicted of theft of monies from the CNMI government, and was sentenced to 33 months of imprisonment, and was ordered to pay more than \$70,000 in restitution and fines.

In a separate investigation, the owner of a construction company operating in the CNMI was sentenced in connection with his plea of guilty to charges that he paid \$13,500 in bribes to a CNMI Department of Public Works official in exchange for special treatment on contracts his company had with the CNMI government. Eпитacio Lumactod, owner of LVP Pacific Development Corporation Saipan, was sentenced in U.S. District Court, Saipan, to 60 months of probation and fined \$30,000. Lumactod admitted to the Court that he paid bribes to Leonard Manacop, a former estimator for the Technical Services Division, CNMI Department of Public Works, to expedite progress payments, change orders, and accept substandard materials or materials that did not meet contract specifications. Manacop's sentence was previously reported in our October 2000 Semiannual Report.

**Sentencing in
Virgin Islands
Lottery Funds
Wire Fraud
Scheme**

Anthony Dizon, the former Executive Director of the U.S. Virgin Islands Lottery, was sentenced in U.S. District Court for the Virgin Islands to serve 20 months of imprisonment, 3 years of supervised release, and to pay restitution in the amount of \$72,614 following his guilty plea to a charge of wire fraud. As we detailed in our October 2001 Semiannual Report, during the course of an OIG audit, it was discovered that Dizon had embezzled lottery funds totaling \$99,102, which he used for personal purposes.

Significant Audit Activities and Investigations

Insular Areas

Serious Financial Management Challenges Continue to Exist in Insular Areas

Audits of Insular Area programs and activities conducted during this reporting period revealed the continued existence of serious uncorrected deficiencies in the management of program monies and grants received from Federal departments. Insular Area governments have generally failed to develop and implement standard business practices to account for these monies and ensure that they were spent in a manner that met program and grant goals and requirements. Specifically:

- The Virgin Islands Department of Health failed to effectively administer grants totaling \$30.5 million received from the Department of the Interior's Office of Insular Affairs to construct health care facilities. We found poor record keeping, the failure to follow standard procedures for competitive bidding and land acquisition, and a lack of documentation to support claimed costs. In fact, transactions for one health clinic that was never completed were so mismanaged that they could serve as a case study on the misuse and waste of public funds that can occur when procurement regulations and procedures are sacrificed in the name of expediency.
- The Guam Department of Mental Health and Substance Abuse could not adequately account for costs billed under grants totaling nearly \$3 million from the U.S. Department of Health and Human Services. We identified expenditures totaling \$1.5 million that could not be documented, expenditures of nearly \$400,000 used for a computer system that was never completed, and expenditures of nearly \$150,000 used for services that were not allowed under the grants.
- The failure to follow standard business practices adversely affected the ability of the Virgin Islands Department of Public Works to effectively administer \$25 million in grants from the Federal Highway Administration. Deficiencies in contract administration and grant management resulted in instances in which competitive bidding was bypassed, contractors were overpaid, and contracts were inadequately monitored. Deficiencies similar to those that existed in the management of contracts under the Federal Highway Grants existed in the award and administration of \$100 million of professional service contracts issued by the Government of the Virgin Islands during fiscal years 2000 and 2001.

Of the 46 recommendations made in these reports, only 15 were resolved; 20 remain unresolved, and 11 required additional information on actions

Insular Areas***Serious Financial
Management
Challenges
(continued)***

to be taken to implement the recommendations. We provided copies of our reports to the appropriate Federal agencies, including the Office of Insular Affairs, for follow-up purposes.

As indicated in past Semiannual Reports, we have been extremely concerned with the lack of response to recommendations made in our prior audits of the Insular Areas. In the past 6 months we have committed resources to elicit long-overdue responses to past OIG internal audits and to secure single audit reports, which are required from various Insular Area governments. Responses, however, have either been insufficient or not produced at all.

To resolve and clear our recommendations, we have been working with a team from the Department's Office of Insular Affairs to focus on audits dealing with DOI funds provided to Insular Area governments. We have also contacted other Federal agencies to determine their response to our audit recommendations concerning their funds. Finally, an Insular Area Field Liaison and staff support have been appointed to assist local Insular Area governments and their components with the development of responses to audit recommendations concerning purely local funds.

To assist Insular Area governments with their obligation to contract with independent Certified Public Accountants (CPA), as required by the Single Audit Act, we have conducted a thorough review of the single audits submitted. Not one of the Insular Area governments currently submits a Single Audit with an unqualified opinion from the CPA firm. We will be working with the governments to correct these deficiencies. In some instances, notably the Virgin Islands, American Samoa, and Guam, single audit reports have not been produced or if produced omit such significant information as to render them meaningless. With the approval of the other Federal agencies affected, we have negotiated extended filing dates to enable Insular Area governments to come into compliance with their responsibilities.

We are confident that with our capacity building efforts, the local Offices of the Public Auditor for the Insular Area governments can effectively assume the responsibility for auditing purely local funds. We are urging other Federal agencies providing funds to Insular Area governments to become more involved in tracking the uses to which their funds are directed. The Department of State is in the process of negotiating new Compact provisions containing greater accountability requirements with the Federated States of Micronesia and the Republic of the Marshall Islands. When the Compact for the Republic of Palau is renegotiated, we believe similar increased accountability provisions will also be included. These developments will allow us to focus our future Insular Area audits primarily on Department of the Interior funds provided to the Insular Areas.

Minerals Management Service



MMS Gainsharing Awards Found Unreasonably High

Our audit of a group incentive award program (gainsharing) developed and operated by the Minerals Management Service's Procurement Operations Branch (GovWorks) determined that the gainsharing program: (1) was not authorized by DOI or MMS, (2) emphasized increasing revenue without regard to cost savings or net results of operations, and (3) the award determination process lacked written criteria and, as such, was wholly subjective. In addition, the gainsharing awards were unreasonably high – some GovWorks employees received as much as 47 percent of their salary in awards – particularly when compared to other Federal incentive award programs. We also found that GovWorks failed to identify and recover \$377,252 in costs over a 5-year period.

We recommended that the Assistant Secretary for Land and Minerals Management terminate the gainsharing program and implement procedures to identify and fully recover GovWorks' costs. The Assistant Secretary for Land and Minerals Management and the Assistant Secretary for Policy, Management and Budget both agreed with these recommendations.

Two Civil Settlements in California Crude Oil Spill

As a result of an OIG investigation of the largest off-shore crude oil spill since 1969 in the waters off the Santa Barbara County shoreline, Torch Operating Company agreed to pay more than \$3 million to settle a civil suit filed in the Central District of California. The spill from Platform Irene, a drilling platform owned and operated by Torch, leaked hundreds of barrels of crude oil and contaminated several miles of North County shoreline, killing wildlife.

The Santa Barbara District Attorney's Office filed a related civil suit that resulted in a \$1,000,000 settlement. The complaint criticized Torch's poor safety record and cited 11 incidents on the oil operator's offshore platforms from Jan. 1, 1997 through April 12, 1998. According to the lawsuit, no other operator of an offshore platform in the Santa Barbara Channel had equaled this poor safety record, and this mishap could have been significantly reduced if the oil operator had followed safety procedures. The company's employees bypassed pipeline safety devices and restarted shipping pumps despite low-pressure warnings and without inspecting the pipeline, according to the lawsuit. Checking on the cause of the automatic low-pressure shutdown and examining pipeline safety equipment could have greatly reduced the amount of oil leaking from the ruptured 20-inch diameter undersea pipeline between the platform and the shore.

The Federal settlement agreement resolved claims of various Federal and state agencies, such as the U.S. Air Force, U.S. Coast Guard, National Pollution Center, Environmental Protection Agency, California Land Commission, and California Coastal Commission.

Minerals Management Service

**Texaco Settles
Administrative
Royalty
Underpayment
Case**

Texaco Exploration and Production entered into an administrative settlement with the MMS for more than \$650,000 to settle a complaint with MMS based on findings by the OIG. The complaint, which was investigated by the OIG, alleged that the company underpaid royalties on gas by improperly deducting certain costs from the value of the gas for royalty purposes. Our investigation confirmed that the inappropriate practice by Texaco resulted in paying royalties less than the full market value of the gas.

**RIV/RIK --
Two
Processes for
Collecting
Oil and Gas
Royalties**

At the request of the Department's Deputy Secretary, we assessed two methods that the Minerals Management Service uses to collect royalties on Federal oil and gas leases. We reviewed Royalty in Kind (RIK) -- accepting oil and gas for payment - and Royalty in Value (RIV) -- accepting money. We concluded that when MMS accepted money for payment rather than oil and gas, the process was more vulnerable to underreporting because MMS must rely on the lessee to report the value. A series of audits and investigations over a 20-year period found \$2 billion underreported using RIV. We found instances, however, where taking Royalties in Value would be preferable, such as when transportation costs are high and volume is low. We also found several opportunities for MMS to improve its RIK process, such as implementing independent reviews of its process for manually entering data.

We presented these results to the Deputy Secretary, the Assistant Secretary for Land and Minerals Management, and the Director of MMS, all of whom concurred with our findings.

**Gas Plant
Underpays
MMS \$172,000**

In a joint effort with the Wyoming state auditors and Bureau of Land Management inspectors, we reviewed the Kinder Morgan Gas Plant in Douglas, Wyoming. We found that although the plant generally had effective controls for measuring gas, it was not taking into account certain factors when determining gas value, therefore resulting in underpayments to the Minerals Management Service (MMS) totaling \$172,000.

Representatives from the gas plant, the State of Wyoming Department of Audit, and the Minerals Management Service (MMS) are working out a settlement to resolve the underpaid royalties. The gas plant has agreed to correct its process of determining the value of gas.

National Park Service



Former NPS River Rafting Concessionaire Sentenced in Underreporting Scam

Black Canyon Inc., a former river rafting concessionaire contracted by the NPS to operate on the Colorado River, was debarred for a period of 3 years following its conviction for underreporting nearly \$1.5 million in gross revenues on its financial reports. The corporation president, Larry Opfer; treasurer, Tim Richner; and secretary, Ronald Opfer, were also debarred for a period of three years. Black Canyon entered into a contract with the NPS in 1988, which gave it exclusive rights to operate tours from the Hoover Dam in Nevada to Willow Beach in Arizona. Under the terms of the contract, which NPS has since terminated, Black Canyon was required to pay a franchise fee to NPS based on Black Canyon's gross revenue receipts. Black Canyon was sentenced in the District Court of Nevada to 60 months of probation and ordered to pay \$116,715 in restitution after pleading guilty to making false statements to the NPS, which we reported in our April 2001 Semiannual Report.

Extradition Sought in a \$3.5 Million Fraud Case

Gregory E. G. Thomlison of Ontario, Canada, was indicted on 67 counts of wire fraud, money laundering, theft of government property, and illegal transfer of bankruptcy assets by a Federal grand jury in the Southern District of California. According to the indictment, Thomlison, owner/president of Destinet Services Corporation, defrauded his former clients, including the NPS and the California State Department of Parks and Recreation. 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 that 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, and extradition proceedings are underway. This continuing case is a joint effort of our Audits and Investigations staff.

National Park Service

**NPS Must
Resolve
Concession
Improvement
Issues**

We reviewed how the National Park Service oversees funds for improvements to concession facilities (restaurants, gift shops, hotels, etc.). An older system authorizes parks to monitor the use of funds but requires concessioners to contract for and oversee projects. The newer system requires the park to perform both responsibilities. We found weaknesses in both systems.

In 1965, Congress created special accounts in which concessioners are required to deposit a percentage of their earnings for repairs and improvements to their facilities. The parks have oversight of the accounts, but the concessioners are responsible for planning and contracting the projects as well as ensuring they reach completion.

In 1998, Congress passed new legislation that put the responsibility of concession improvements in the hands of the parks, authorizing them to collect franchise fees from concessioners. Under this legislation, the parks are responsible for managing funds, overseeing projects, and issuing contracts, among other duties. The parks still have oversight of the special accounts that existed before the legislation, but they now have a new set of responsibilities for contracts after 1998.

These two systems currently in use have shortfalls. Under the original system, there is potential for misusing funds because NPS does not consistently review all of the documentation necessary to ensure that expenditures were appropriate. There are deficiencies in the new system as well. NPS lacks planning for projects, has a contract negotiation backlog, lacks contracting resources, and has a funding shortfall. These new obstacles could significantly delay much-needed improvements to visitor facilities.

NPS has hired an outside consultant to address these concession issues. We believe it is essential that planning to resolve these uncertainties be initiated immediately to minimize any negative impact on services for park visitors. Additionally, parks must improve account oversight and ensure that concessioners are using funds for approved purposes.

National Park Service

**Fee Demo
Program Has
Proved
Beneficial, but
Improvements
Could Be Made**

Congress authorized the Recreational Fee Demonstration Program (Fee Demo) in 1996 to look at the feasibility of charging increased fees at recreation sites to enhance visitor enjoyment and protect resources. The Program appears to be working at the sites we visited. Both agencies have used the additional revenues collected to meet critical maintenance needs and undertake projects to increase visitor enjoyment and resource protection. As of September 30, 2000, NPS Fee Demo revenues totaled about \$459 million and BLM revenues about \$17 million.

We believe, however, that both agencies could enhance the benefits of their programs in the time remaining for implementation. Congress has extended the Fee Demo Program through fiscal year 2004 and given the participating agencies through fiscal year 2007 to spend the revenues. Our primary concern is that NPS improve the completion rate of its Fee Demo Projects. In our opinion, public acceptance of the Fee Demo Program depends on the timely completion of on-the-ground improvements. As of September 30, 2000, however, the 17 parks we visited had completed only about 11 percent of their approved projects. Both NPS and BLM could enhance their programs' benefits by improving Fee Demo Program accountability and ensuring the appropriate use of Fee Demo Revenues. NPS and BLM concurred with our recommendations. We consider the recommendations to BLM resolved and implemented and have requested additional information from the NPS.

Office of the Special Trustee for American Indians



**Opinions on
Office of the
Special Trustee
for American
Indians
Qualified**

The independent certified public accounting firm of KPMG LLP, under contract with the OST, rendered qualified opinions on the fiscal year 2001 Tribal and Other Trust Funds and Individual Indian Monies Trust Funds financial statements of the Office of the Special Trustee for American Indians. The opinions were qualified because: (1) cash balances reflected in the financial statements were materially greater than balances reported by the U.S. Treasury, (2) inadequacies in certain Department of the Interior accounting systems made it impractical to extend auditing procedures to satisfy auditors regarding the fairness of Trust Fund balances, and (3) certain parties for whom the Office of Trust Funds Management (OTFM) holds monetary assets in trust do not agree with the balances recorded by the OTFM and have filed or are expected to file claims against the U.S. Government.

U.S. Fish and Wildlife Service



Our reviews of U.S. Fish and Wildlife Service (FWS) sport fish and wildlife restoration program grants, totaling about \$135 million for seven states (Delaware, Maine, New Mexico, North Dakota, Oklahoma, South Carolina, and Virginia), identified questioned costs and other significant issues for four states, as follows:

Questionable Grant Reimbursements Identified

- Oklahoma and South Carolina claimed costs of \$738,000 and \$56,000, respectively, that were ineligible for reimbursement.
- Oklahoma and New Mexico did not offset grant costs of \$1.6 million and \$37,000, respectively, with revenues that were earned from commercial activities on lands purchased or managed with grant funds.
- The accounting systems for three of the states had the following deficiencies: Oklahoma's system did not adequately account for hunting and fishing license revenues, which by law must be used for the administration of state fish and wildlife agencies; South Carolina's system did not accurately account for labor costs charged to grants because the grantee charged budgeted rather than actual costs; and North Dakota's system did not equitably allocate employee benefits, which may have resulted in over charges to the grants.

U.S. Geological Survey



**USGS
Employee
Debarred
Following
Sentencing in
Child
Pornography
Case**

Timothy E. Ruble, who was terminated from his position as a U.S. Geological Survey (USGS) research geologist in Denver, Colorado, for using his USGS computer to access and download child pornography depicting images of the sexual exploitation of small children, was sentenced to 41 months of imprisonment and 36 months of probation. As we reported in our April 2002 Semiannual Report, Ruble was indicted by a Federal grand jury on 10 counts of receipt and possession of child pornography and one count of criminal forfeiture for receiving child pornography that had been transported in interstate or foreign commerce by use of a computer. Following his removal from his Federal position, the OIG learned of Ruble's attempt to work with the USGS as an employee of a contractor. Our office notified the DOI Office of Acquisition and Property Management, which immediately suspended him from participating in Federal contracts or grants. Following the suspension, Ruble was debarred from participating in Federal contract transactions for a period of six years, four months.

**Independent
CPA Firm
was Unable to
Render an
Opinion**

The independent certified public accounting firm of KPMG LLP, under contract with the OIG, could not render an opinion on the fiscal year 2001 consolidated financial statements of the USGS because it had not maintained its accounting records for fiscal year 2001 and could not complete the extensive reconciliations and adjustments required before the end of the audit period.

KPMG identified nine material weaknesses in internal controls over financial reporting: (1) information technology systems lacked adequate general controls, (2) the organizational structure of financial management needed improvement, (3) proprietary and budgetary accounts were not reconciled, (4) account analysis and adjustments were not documented or performed timely, (5) fund balance with Treasury had not been reconciled, (6) suspense account balances were not correctly recorded or timely reconciled, (7) the revenue cycle lacked adequate policies and procedures, (8) inventory was not accounted for in compliance with Federal accounting standards, and (9) property, plant, and equipment lacked adequate policies and procedures. KPMG tests of compliance with the FFMIA requirements disclosed instances in which the USGS financial management systems did not substantially comply with Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. Standard General Ledger at the transaction level. USGS officials generally concurred with the reported findings and agreed to make the necessary corrections.

Appendix 1

Summary of Audit Related Activities April 01, 2002 through September 30, 2002

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 and Contract Audits and ICPs*	Contract and Grant Audits	Single Audits	TOTAL
REPORTS ISSUED TO:				
<i>Department/Office of the Secretary</i>	9	0	5	14
<i>Fish and Wildlife and Parks</i>	9	0	31	40
<i>Indian Affairs</i>	1	0	173	174
<i>Insular Affairs</i>	5	0	11	16
<i>Land and Minerals Management</i>	3	0	5	8
<i>Water and Science</i>	3	0	26	29
Subtotal Reports Issued	30	0	251	281
ICPs NEGOTIATED FOR:				
<i>Indian Tribes and Organization</i>	334	0	0	334
<i>Insular Areas</i>	2	0	0	2
<i>State Agencies</i>	70	0	0	70
Subtotal ICPs Negotiated	406	0	0	406
TOTAL Reports and ICPs	436	0	251	687

*Indirect Cost Proposals

Semiannual Report to the Congress: April 1, 2002 - September 30, 2002

Appendix 2

Audit Reports Issued or Processed and Indirect Cost Proposals Negotiated During the 6-Month Period Ended September 30, 2002

This listing includes all internal reports (internal audits, advisory reports, and assessments), contract and single audit reports issued, and indirect cost agreements negotiated during the 6-month period that ended September 30, 2002. 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

Bureau of Indian Affairs

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 Fiscal Years 2001 and 2000 (04/25/2002)

Bureau of Land Management

2002-I-0047 Improvements Needed in Developing and Reporting on Government Performance and Results Act (GPRA) Goals and Measures (09/25/2002)

Bureau of Reclamation

2002-I-0052 Review of Central Valley Project Responsibilities Transferred Under Direct Funding Agreements Between Bureau of Reclamation and Three California Water Authorities (09/30/2002)

Guam

2002-I-0036 Management of Federal Grants, Department of Mental Health and Substance Abuse, Government of Guam (08/19/2002) *\$300,260, **\$198,190 & ***\$1,504,141

Minerals Management Service

2002-I-0044 Evaluation of Vulnerabilities to Underreporting: Royalty-in-Value Versus Royalty-in-Kind (09/12/2002)

2002-I-0050 GovWorks Gainsharing Program and Recovery of Costs Related to the Interior Franchise Fund (09/30/2002)

Multi-Office

- 2002-I-0031** District of Columbia Water and Sewer Activity for the Period January 1, 2002 through March 31, 2002 (04/18/2002)
- 2002-I-0034** Policies and Procedures Related to the Rural Development Act of 1972 (05/08/2002)
- 2002-I-0037** Kinder Morgan Gas Plant, Douglas, Wyoming (07/18/2002)
- 2002-I-0038** Developing the Department of the Interior's Information Technology Capital Investment Process: A Framework for Action (08/26/2002)
- 2002-I-0041** District of Columbia Water and Sewer Activity for the Period April 1, 2002 through June 30, 2002 (07/29/2002)
- 2002-I-0048** Integrated Charge Card Program for Travel, U.S. Department of the Interior (08/29/2002)
- 2002-I-0049** Annual Evaluation of the Information Security Program and Practices Over Non-National Security Systems, U.S. Department of the Interior (09/16/2002)

National Park Service

- 2002-I-0032** Concessioner Special Accounts, National Park Service (06/07/2002)
- 2002-I-0045** Recreational Fee Demonstration Program, National Park Service and Bureau of Land Management (08/19/2002) *\$2,852,732

Office of the Secretary

- 2002-I-0029** Independent Auditors' Report on the Departmental Offices' Financial Statements for Fiscal Years 2001 and 2000 (04/10/2002)
- 2002-I-0030** Independent Auditors' Report on the Interior Franchise Fund's Financial Statements for Fiscal Years 2001 and 2000 (04/10/2002)

U.S. Geological Survey

- 2002-I-0054** Independent Auditors' Report on the U.S. Geological Survey's Financial Statements for Fiscal Years 2001 and 2000 (09/30/2002)

U.S. Virgin Islands

- 2002-I-0026** Verification of Watch Quota and Jewelry Quota Data for Calendar Year 2001 Submitted by Firms Located in the U.S. Virgin Islands (04/05/2002)
- 2002-I-0042** Federal Highway Grants, Department of Public Works, Government of the Virgin Islands (08/16/2002) *\$835,200 & **\$506,660
- 2002-I-0043** Grants for the Construction of Health Care Facilities, Department of Health, Government of the Virgin Islands (09/20/2002) *\$1,643,532 & ***\$1,082,290

2002-I-0046 Professional Service Contracts, Government of the Virgin Islands (09/20/2002) *\$75,000, **\$130,000 & ***\$1,019,791

CONTRACT AND GRANT AUDITS

Bureau of Reclamation

2002-E-0008 Tooele City, Utah, Costs Billed Under Bureau of Reclamation Cooperative Agreement No. 98-FC-40-0870 for the Tooele Wastewater Treatment and Reuse Project (09/20/2002) **\$461,981

U.S. Fish and Wildlife Service

2002-E-0004 State of Maine, Department of Marine Resources, Costs Claimed Under Federal Aid Grants from the U. S. Fish and Wildlife Service from July 1, 1996 to June 30, 1998 (05/24/2002)

2002-E-0006 State of New Mexico, Department of Game and Fish, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996 to June 30, 1998 (08/01/2002) **\$27,850

2002-E-0007 State of South Carolina, Department of Natural Resources, and the Marine Resources Division, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996 to June 30, 1998 (08/06/2002) **\$56,280

2002-E-0009 Commonwealth of Virginia, Department of Game and Inland Fisheries, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1997 to June 30, 1999 (09/04/2002)

2002-E-0010 State of Delaware, Department of Natural Resources and Environmental Control, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1998 to June 30, 2000 (09/04/2002)

2002-E-0011 State of North Dakota, Game and Fish Department, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1997 to June 30, 1999 (09/10/2002)

2002-E-0012 State of Oklahoma, Department of Wildlife Conservation, Costs Claimed Under Federal Aid Grants from the U.S. Fish and Wildlife Service from July 1, 1996 to June 30, 1998 (09/09/2002) **\$631,828, ***\$106,000 & ****\$1,610,935

SINGLE AUDITS

Bureau of Indian Affairs

2002-A-0235 Greenville Rancheria, Fiscal Year Ended December 31, 1998 (04/04/2002)

2002-A-0236 Native Village of Gambell, Fiscal Year Ended December 31, 1999 (04/04/2002)

- 2002-A-0238** Native Village of Barrow, Fiscal Year Ended December 31, 2000 (04/05/2002)
2002-A-0239 Mille Lacs Band of Chippewa Indians, Fiscal Year Ended September 30, 2000 (04/05/2002)
2002-A-0240 Walker River Paiute Tribe, Fiscal Year Ended December 31, 1999 (04/05/2002)
2002-A-0242 Cheyenne & Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 1998 (04/05/2002)
2002-A-0243 Native Village of Gambell, Fiscal Year Ended December 31, 1998 (04/05/2002)
**\$65,525
2002-A-0244 Alabama-Coushatta Tribe of Texas, Fiscal Year Ended December 31, 1999 (04/05/2002)
2002-A-0245 Tohono O'odham Nation, Fiscal Year Ended September 30, 2000 (04/10/2002)
2002-A-0246 Jena Band of Choctaw Indians, Fiscal Year Ended December 31, 2000 (04/10/2002)
2002-A-0250 Hoopa Valley Tribe, Fiscal Year Ended September 30, 2000 (04/12/2002)
2002-A-0251 Makah Tribal Council, Fiscal Year Ended December 31, 2000 (04/12/2002)
2002-A-0252 Mechoopda Indian Tribe of Chico Rancheria, California, Fiscal Year Ended December 31, 2000 (04/12/2002)
2002-A-0253 Redding Rancheria, Fiscal Year Ended December 31, 2000 (04/12/2002)
2002-A-0254 Fallon Paiute-Shoshone Tribe, Fiscal Year Ended December 31, 1999 (04/19/2002)
2002-A-0255 Lower Brule Sioux Tribe, Fiscal Year Ended September 30, 2000 (04/19/2002)
2002-A-0256 Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 2000 (04/15/2002)
2002-A-0257 Lummi Indian Business Council, Fiscal Year Ended December 31, 2000 (04/16/2002)
2002-A-0265 Cheyenne & Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 1999 (05/10/2002)
2002-A-0266 United Sioux Tribes of South Dakota Development Corporation, Fiscal Year Ended September 30, 2000 (05/10/2002)
2002-A-0267 Sky People Higher Education, Fiscal Year Ended September 30, 2000 (05/10/2002)
2002-A-0269 Pueblo of Laguna, Fiscal Year Ended February 29, 2000 (05/10/2002)
2002-A-0270 Pueblo of Laguna, Fiscal Year Ended February 28, 2001 (05/10/2002)
2002-A-0271 Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 2000 (05/10/2002) **\$63,218
2002-A-0272 Dull Knife Memorial College, Fiscal Year Ended September 30, 2000 (05/10/2002)
2002-A-0273 Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 2000 (05/10/2002)
2002-A-0277 Pueblo of Acoma, Fiscal Year Ended December 31, 1999 (05/10/2002)
2002-A-0278 Pueblo of Acoma, Fiscal Year Ended December 31, 2000 (05/10/2002)
2002-A-0282 Association of Village Council Presidents, Incorporated, Fiscal Year Ended December 31, 2000 (05/17/2002)
2002-A-0283 Tunica Biloxi Tribe of Louisiana, Fiscal Year Ended December 31, 2000 (05/17/2002)
2002-A-0284 Pueblo of Tesuque, Fiscal Year Ended December 31, 2000 (05/17/2002)
2002-A-0285 Big Valley Rancheria Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (05/17/2002)
2002-A-0286 Navajo Preparatory School, Fiscal Year Ended June 30, 2000 (05/17/2002)
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- 2002-A-0287** Bad River Band of Lake Superior Tribe of Chippewa Indians, Fiscal Year Ended September 30, 1999 (05/17/2002)
- 2002-A-0288** Sac and Fox Nation of Oklahoma, Fiscal Year Ended September 30, 2000 (05/17/2002)
- 2002-A-0289** Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin, Fiscal Year Ended September 30, 1999 (05/20/2002)
- 2002-A-0290** Akiak Native Community, Fiscal Year Ended December 31, 1997 (05/21/2002) **\$1,324
- 2002-A-0291** Akiak Native Community, Fiscal Year Ended December 31, 1998 (05/21/2002) **\$1,256
- 2002-A-0293** Osage Tribal Council, Fiscal Year Ended June 30, 2000 (05/21/2002)
- 2002-A-0294** Casa Blanca Community School, Incorporated, Fiscal Year Ended June 30, 2000 (05/20/2002)
- 2002-A-0296** Nez Perce Tribe, Fiscal Year Ended September 30, 1999 (05/31/2002)
- 2002-A-0297** Nez Perce Tribe, Fiscal Year Ended September 30, 2000 (05/31/2002)
- 2002-A-0298** Chippewa Cree Tribe, Fiscal Year Ended September 30, 2000 (05/31/2002)
- 2002-A-0301** Ganado Unified School District No. 20, Fiscal Year Ended June 30 1999 (06/05/2002)
- 2002-A-0303** Ganado Unified School District No. 20, Fiscal Year Ended June 30, 1997 (06/07/2002)
- 2002-A-0304** Red Cliff Band of Lake Superior Chippewas, Fiscal Year Ended September 30, 1998 (06/06/2002)
- 2002-A-0305** Red Cliff Band of Lake Superior Chippewas, Fiscal Year Ended September 30, 1999 (06/06/2002) **\$437,715
- 2002-A-0307** Turtle Mountain Band of Chippewa Indians, Fiscal Year Ended September 30, 2000 (06/06/2002) **\$477,170
- 2002-A-0308** Pueblo of Zuni, Fiscal Year Ended December 31, 2000 (06/06/2002)
- 2002-A-0309** Confederated Tribes and Bands of the Yakama Nation, Fiscal Year Ended September 30, 1999 (06/06/2002)
- 2002-A-0310** Kipnuk Traditional Council, Fiscal Year Ended December 31, 2000 (06/06/2002)
- 2002-A-0311** Chalkyitsik Village Council, Fiscal Year Ended September 30, 2000 (06/06/2002)
- 2002-A-0312** Huron Potawatomi, Incorporated, Fiscal Year Ended December 31, 2000 (06/06/2002)
- 2002-A-0313** Morongo Band of Mission Indians, Fiscal Year Ended June 30, 2000 (06/06/2002)
- 2002-A-0314** Standing Rock Sioux Tribe, Fiscal Year September 30, 2000 (07/01/2002)
- 2002-A-0315** Native Village of Gambell, Fiscal Year Ended December 31, 1997 (06/14/2002) **\$64,635
- 2002-A-0316** Pit River Tribe, Fiscal Year Ended December 31, 2000 (06/13/2002)
- 2002-A-0317** Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2000 (06/14/2002)
- 2002-A-0318** Pueblo of Zia, Fiscal Year December 31, 2000 (06/14/2002)
- 2002-A-0322** Aroostook Band of Micmacs, Fiscal Year Ended December 31, 2000 (06/28/2002)
- 2002-A-0323** Black Mesa Community School Board, Incorporated, Fiscal Year Ended June 30, 2000 (06/26/2002)
- 2002-A-0324** Takini School, Fiscal Year Ended June 30, 2000 (06/26/2002)
- 2002-A-0325** Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 2000 (06/26/2002)
- 2002-A-0326** Chemehuevi Indian Tribe, Fiscal Year Ended December 31, 2000 (06/26/2002)
- 2002-A-0327** Hydaburg Cooperative Association, Fiscal Year Ended December 31, 2000 (06/26/2002)

- 2002-A-0328** Marty Indian School, Fiscal Year Ended June 30, 1999 (06/26/2002) **\$70,191
- 2002-A-0331** Greenville Rancheria, Fiscal Year Ended December 31, 1999 (06/26/2002)
- 2002-A-0332** Sokaogon Chippewa Community (Mole Lake Band), Fiscal Year Ended September 30, 2000 (06/26/2002)
- 2002-A-0333** Sisseton-Wahpeton Housing Authority, Fiscal Year Ended June 30, 2000 (06/26/2002)
- 2002-A-0336** Pawnee Nation of Oklahoma, Fiscal Year Ended December 31, 2000 (07/01/2002)
- 2002-A-0338** Squaxin Island Tribe, Fiscal Year Ended September 30, 2000 (07/02/2002)
- 2002-A-0339** Rough Rock Community School, Fiscal Year Ended June 30, 1998 (07/09/2002)
- 2002-A-0341** Quapaw Tribe of Oklahoma, Fiscal Year Ended September 30, 1997 (07/11/2002)
- 2002-A-0342** Santa Clara Indian Pueblo, Fiscal Year Ended December 31, 2000 (07/12/2002)
- 2002-A-0343** Elko Band Council, Fiscal Year Ended September 30, 2000 (07/11/2002)
- 2002-A-0344** San Juan Pueblo Board of Education, Fiscal Year Ended June 30, 2000 (07/11/2002)
- 2002-A-0345** Tuluksak Native Community, Fiscal Year Ended December 31, 2000 (07/11/2002) **\$8,733
- 2002-A-0346** Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 2000 (07/11/2002)
- 2002-A-0347** Sauk-Suiattle Indian Tribe, Fiscal Year Ended December 31, 2000 (07/11/2002)
- 2002-A-0348** Scotts Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (07/11/2002)
- 2002-A-0349** Ramona Band of Cahuilla Mission Indians, Fiscal Year Ended December 31, 2000 (07/16/2002) **\$64,917
- 2002-A-0350** Kaibab Band of Paiute Indians, Fiscal Year Ended December 31, 2000 (07/16/2002)
- 2002-A-0351** Chenega IRA Council, Fiscal Year Ended December 31, 2000 (07/16/2002) **\$7,801
- 2002-A-0352** Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 2000 (07/15/2002)
- 2002-A-0355** Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 2000 (07/18/2002) **\$60,500
- 2002-A-0356** United Tribes Technical College, Fiscal Year Ended June 30, 1998 (07/19/2002)
- 2002-A-0357** United Tribes Technical College, Fiscal Year Ended June 30, 1999 (07/19/2002)
- 2002-A-0358** United Tribes Technical College, Fiscal Year Ended June 30, 2000 (07/19/2002)
- 2002-A-0359** Pinon Community School, Incorporated, Fiscal Year Ended June 30, 1999 (07/19/2002)
- 2002-A-0360** Coast Indian Community of the Resighini Rancheria, Fiscal Year Ended December 31, 1998 (07/19/2002) **\$40,000
- 2002-A-0361** Salt River Pima-Maricopa Indian Community, Fiscal Year Ended September 30, 1998 (07/19/2002)
- 2002-A-0362** Taos Pueblo Central Management System, Fiscal Year Ended December 31, 2000 (07/19/2002)
- 2002-A-0363** Santee Sioux Tribe of Nebraska, Fiscal Year Ended September 30, 1999 (07/19/2002)
- 2002-A-0364** Santee Sioux Tribe of Nebraska, Fiscal Year Ended September 30, 2000 (07/19/2002)
- 2002-A-0369** Leech Lake Band of Ojibwe, Fiscal Year Ended June 30, 2000 (07/19/2002)
- 2002-A-0370** Lac Courte Oreilles Ojibwa Community College, Fiscal Year Ended June 30, 2000 (07/19/2002)
- 2002-A-0371** Augustine Band of Cahuilla Mission Indians, Fiscal Year Ended December 31, 2000 (07/19/2002) **\$52,233

- 2002-A-0375** Fort Belknap Indian Community, Fiscal Year Ended September 30, 2000 (07/26/2002)
- 2002-A-0376** Blue Lake Rancheria, Fiscal Year Ended December 31, 2000 (08/01/2002)
- 2002-A-0377** Iowa Tribe of Oklahoma, Fiscal Year Ended December 31, 2000 (08/01/2002)
- 2002-A-0378** Santo Domingo Tribe, Tribal Programs Office, Fiscal Year Ended September 30, 2001 (08/01/2002)
- 2002-A-0379** Sault Ste. Marie Tribe of Chippewa Indians, Fiscal Year Ended December 31, 2001 (08/02/2002)
- 2002-A-0380** Confederated Tribes and Bands of the Yakima Nation, Fiscal Year Ended September 30, 2000 (08/02/2002)
- 2002-A-0381** Pueblo of Nambe, Fiscal Year Ended September 30, 1998 (08/02/2002)
- 2002-A-0382** Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 2000 (08/05/2002)
- 2002-A-0383** Elk Valley Rancheria, Fiscal Year Ended December 31, 2000 (08/05/2002)
- 2002-A-0384** Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 2000 (08/05/2002)
- 2002-A-0385** Fort McDowell Yavapai Nation, Fiscal Year Ended September 30, 2000 (08/05/2002)
**\$137,119
- 2002-A-0386** Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians, Fiscal Year Ended December 31, 2000 (08/05/2002)
- 2002-A-0387** Cocopah Indian Tribe, Fiscal Year Ended December 31, 1999 (08/05/2002)
- 2002-A-0388** Gila River Indian Community, Fiscal Year Ended September 30, 2001 (08/07/2002)
- 2002-A-0389** Cow Creek Band of Umpqua Tribe of Indians, Fiscal Year Ended December 31, 2001 (08/07/2002)
- 2002-A-0390** Te-Moak Tribe of Western Shoshone Battle Mountain Band Council, Fiscal Year Ended September 30, 2001 (08/07/2002)
- 2002-A-0393** Joint Programs of the Shoshone and Arapaho Tribes of the Wind Reservation, Fiscal Year Ended December 31, 2000 (08/08/2002)
- 2002-A-0394** Kickapoo Tribe of Oklahoma, Fiscal Year Ended September 30, 1998 (08/12/2002)
**\$131,465
- 2002-A-0395** Yavapai-Apache Nation, Fiscal Year Ended December 31, 2000 (08/12/2002)
- 2002-A-0396** Three Affiliated Tribes, Fiscal Year Ended September 30, 1998 (08/12/2002) **\$57,108
- 2002-A-0398** Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 2000 (08/14/2002)
- 2002-A-0399** White Mountain Apache Tribe, Fiscal Year Ended April 30, 2001 (08/14/2002)
- 2002-A-0400** Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 2001 (08/14/2002)
- 2002-A-0401** Kayenta Community School, Fiscal Year Ended June 30, 2001 (08/16/2002)
- 2002-A-0405** Sitting Bull College, Fiscal Year Ended June 30, 2001 (08/16/2002)
- 2002-A-0408** Second Mesa Day School, Fiscal Year Ended June 30, 1997 (08/16/2002)
- 2002-A-0409** Stevens Village Council, Fiscal Year Ended September 30, 1998 (08/16/2002)
- 2002-A-0410** Nisqually Indian Tribe, Fiscal Year Ended December 31, 2000 (08/22/2002)
- 2002-A-0411** Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 2001 (08/26/2002)

- 2002-A-0413** Native Village of Gambell, Fiscal Year Ended December 31, 2000 (08/26/2002)
**\$240,638
- 2002-A-0414** Alamo Navajo School Board, Inc., Fiscal Year Ended June 30, 2001 (08/26/2002)
- 2002-A-0419** Tiospa Zina Tribal School, Fiscal Year Ended June 30, 2001 (08/29/2002)
- 2002-A-0420** Saint Regis Mohawk Tribe, Fiscal Year Ended December 31, 2001 (09/27/2002)
- 2002-A-0422** Kaw Nation of Oklahoma, Fiscal Year Ended December 31, 2000 (09/09/2002)
- 2002-A-0423** Enemy Swim Day School, Fiscal Year Ended June 30, 2001 (09/09/2002)
- 2002-A-0424** Rock Point School, Inc., Fiscal Year Ended June 30, 2001 (09/09/2002)
- 2002-A-0425** Naa Tsis Aan Community School, Fiscal Year Ended June 30, 2001 (09/09/2002)
- 2002-A-0428** Chief Leschi Schools, Inc., Fiscal Year Ended June 30, 2001 (09/11/2002)
- 2002-A-0430** Cortina Indian Rancheria, Fiscal Year Ended December 31, 1999 (09/11/2002)
- 2002-A-0431** Chickasaw Nation, Fiscal Year Ended September 30, 2001 (09/11/2002)
- 2002-A-0432** Northwest Indian Fisheries Commission, Fiscal Year Ended September 30, 2001 (09/11/2002)
- 2002-A-0433** Winslow Residential Hall, Inc., Fiscal Year Ended June 30, 2001 (09/11/2002)
- 2002-A-0434** Nooksack Indian Tribe, Fiscal Year Ended December 31, 1999 (09/11/2002)
- 2002-A-0436** Northern Cheyenne Tribal School, Fiscal Year Ended June 30, 2001 (09/16/2002)
- 2002-A-0438** Emmonak Tribal Council, Fiscal Year Ended December 31, 1999 (09/16/2002) **\$22,629
- 2002-A-0439** Hannahville Indian Community, Fiscal Year Ended September 30, 2001 (09/16/2002)
- 2002-A-0440** Quileute Tribal Council, Fiscal Year Ended September 30, 2000 (09/16/2002)
- 2002-A-0445** Nazlini Community School, Inc., Fiscal Year Ended June 30, 1999 (09/18/2002)
- 2002-A-0446** Standing Rock Community Grant School, Fiscal Year Ended June 30, 2000 (09/18/2002)
**\$584
- 2002-A-0447** Cloverdale Rancheria of Pomo Indians, Fiscal Year Ended December 31, 1999 (09/18/2002)
- 2002-A-0449** Indian Township Tribal Government, Fiscal Year Ended September 30, 2000 (09/18/2002)
- 2002-A-0452** Colorado River Indian Tribes, Fiscal Year Ended December 31, 2000 (09/20/2002)
- 2002-A-0453** Native Village of Eklutna, Fiscal Year Ended September 30, 2000 (09/20/2002)
- 2002-A-0454** Shonto Governing Board of Education, Inc., Fiscal Year Ended June 30, 2002 (09/20/2002)
- 2002-A-0455** Ute Indian Tribe, Fiscal Year Ended September 30, 2000 (09/20/2002)
- 2002-A-0456** Little Singer Community School Board, Inc. and Little Singer Junior High School, Fiscal Year Ended June 30, 2001 (09/20/2002)
- 2002-A-0457** Three Affiliated Tribes, Fiscal Year Ended September 30, 1999 (09/20/2002)
- 2002-A-0459** Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 2000 (09/20/2002)
**\$17,108
- 2002-A-0460** Crow Tribe of Indians, Fiscal Year Ended September 30, 2000 (09/20/2002)
- 2002-A-0461** Lac Courte Oreilles Band of Lake Superior Chippewa Indians of Wisconsin, Fiscal Year Ended September 30, 2000 (09/20/2002)
- 2002-A-0462** Circle of Nations School, Inc., Fiscal Year Ended June 30, 2000 (09/25/2002)
- 2002-A-0463** South Fork Band Council, Fiscal Year Ended September 30, 2000 (09/25/2002)

- 2002-A-0464** Little Traverse Bay Bands of Odawa Indians, Fiscal Year Ended December 31, 2001 (09/25/2002)
- 2002-A-0465** Loneman Day School, Fiscal Year Ended June 30, 2001 (09/25/2002)
- 2002-A-0466** Developing Innovations in Navajo Education, Inc., Fiscal Year Ended December 31, 2000 (09/25/2002)
- 2002-A-0467** Sisseton-Wahpeton Community College, Fiscal Year Ended June 30, 1999 (09/25/2002)
- 2002-A-0468** Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (09/27/2002)
- 2002-A-0469** Hoopa Valley Tribe, Fiscal Year Ended September 30, 2001 (09/27/2002)
- 2002-A-0470** Rosebud Sioux Tribe, Fiscal Year Ended September 30, 2000 (09/27/2002)
- 2002-A-0471** Shoshone-Bannock Tribes, Fiscal Year Ended September 30, 2000 (09/27/2002)
- 2002-A-0476** Shiprock Alternative Schools, Inc., Fiscal Year Ended June 30, 2001 (09/26/2002)
- 2002-A-0477** San Juan Pueblo Board of Education, Fiscal Year Ended June 30, 2001 (09/30/2002)
- 2002-A-0479** Sac and Fox Nation of Missouri, Fiscal Year Ended September 30, 2001 (09/30/2002)
- 2002-A-0480** Chilchinbeto Community School, Fiscal Year Ended June 30, 2001 (09/30/2002)
- 2002-A-0482** Northern Pueblos Tributary Water Rights Association, Fiscal Year Ended September 30, 1999 (09/30/2002)
- 2002-A-0483** Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 2001 (09/30/2002)

Bureau of Land Management

- 2002-A-0247** County of Berks, Pennsylvania, Fiscal Year Ended December 31, 2000 (04/12/2002)
- 2002-A-0248** Madera County, California, Fiscal Year Ended June 30, 2000 (04/12/2002)
- 2002-A-0451** Alaska Village Initiatives, Subsidiaries and Affiliates, Fiscal Year Ended September 30, 2001 (09/20/2002)

Bureau of Reclamation

- 2002-A-0260** Mesa County Land Conservancy, Incorporated, Fiscal Year Ended April 30, 2000 (04/24/2002)
- 2002-A-0261** Sahuarita Unified School District No. 30, Fiscal Year Ended June 30, 2000 (04/24/2002)
- 2002-A-0274** Santa Fe City, New Mexico, Fiscal Year Ended June 30, 2000 (05/10/2002)
- 2002-A-0335** West River/Lyman-Jones Rural Water Systems, Incorporated, Fiscal Year Ended December 31, 2000 (07/01/2002)
- 2002-A-0354** Eastern Municipal Water District, Fiscal Year Ended June 30, 2001 (07/18/2002)
- 2002-A-0372** Nebraska Community Foundation, Fiscal Year Ended June 30, 2001 (07/26/2002)
- 2002-A-0373** New Mexico, Eastern Plains Council of Governments, Fiscal Year Ended June 30, 2000 (07/26/2002)
- 2002-A-0426** Lewis and Clark Rural Water System, Inc., Fiscal Year Ended December 31, 2001 (09/11/2002)
- 2002-A-0443** Bay Area Dischargers Association - Central California Regional Water Recycling Program - Step II, Fiscal Year Ended June 30, 1998 (09/16/2002)

- 2002-A-0444** Bay Area Dischargers Association - Central California Regional Water Recycling Program - Step II, Fiscal Year Ended June 30, 1999 *(09/16/2002)*
- 2002-A-0448** West River/Lyman-Jones Rural Water Systems, Inc., Fiscal Year Ended December 31, 2001 *(09/16/2002)*
- 2002-A-0484** Uintah Water Conservancy District, Fiscal Year Ended December 31, 2001 *(09/30/2002)*
- 2002-A-0485** Uintah Water Conservancy District, Fiscal Year Ended December 31, 2000 *(09/30/2002)*
**\$296,179

Chuuk

- 2002-A-0268** Chuuk Organization for Community Action, Fiscal Year Ended March 31, 1999 *(05/08/2002)*
- 2002-A-0276** Chuuk Organization for Community Action, Fiscal Year Ended March 31, 2000 *(05/10/2002)*
- 2002-A-0279** Chuuk Organization for Community Action, Fiscal Year Ended March 31, 2001 *(05/14/2002)* **\$32,871

Federated States of Micronesia

- 2002-A-0237** Federated States of Micronesia National Government, Fiscal Year Ended September 30, 2000 *(04/03/2002)* **\$329,504

Guam

- 2002-A-0258** Guam Economic Development Authority, Fiscal Year Ended September 30, 1999 *(04/18/2002)*
- 2002-A-0259** Guam Economic Development Authority, Fiscal Year Ended September 30, 2000 *(04/19/2002)*
- 2002-A-0280** Guam International Airport Authority, Fiscal Year Ended September 30, 2000 *(05/14/2002)*

Northern Mariana Islands

- 2002-A-0264** Commonwealth Ports Authority, Fiscal Year Ended September 30, 2001 *(04/26/2002)*
- 2002-A-0281** Commonwealth Development Authority, Fiscal Year Ended September 30, 2001 *(05/15/2002)*
- 2002-A-0299** Karidat, Fiscal Year Ended September 30, 2001 *(06/03/2002)*

National Park Service

- 2002-A-0249** University of Maryland System, Fiscal Year Ended June 30, 2000 *(04/12/2002)*
- 2002-A-0321** Howard University, Fiscal Year Ended June 30, 2000 *(06/28/2002)*

- 2002-A-0330** University of the District of Columbia, Fiscal Year Ended September 30, 1999 (06/26/2002)
- 2002-A-0340** Springfield Library and Museums Association, Fiscal Year Ended June 30, 2001 (07/11/2002)
- 2002-A-0412** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 2001 (08/26/2002)
- 2002-A-0475** Salem International University, Fiscal Year Ended August 31, 2001 (09/26/2002)
- 2002-A-0481** Howard University, Fiscal Year Ended June 30, 2001 (09/30/2002)

Office of Surface Mining Reclamation and Enforcement

- 2002-A-0421** Commonwealth of Pennsylvania, Fiscal Year Ended June 30, 2001 (09/03/2002) **\$1,220
- 2002-A-0472** West Virginia, Fiscal Year Ended June 30, 2001 (09/30/2002)

Office of the Secretary

- 2002-A-0262** University of Michigan, Fiscal Year Ended June 30, 2000 (04/25/2002)
- 2002-A-0263** Harvard University, Fiscal Year Ended June 30, 2000 (04/24/2002)
- 2002-A-0437** Department of Agriculture, Hawaii, Fiscal Year Ended June 30, 2001 (09/16/2002)
- 2002-A-0441** University of Michigan, Fiscal Year Ended June 30, 2001 (09/16/2002)
- 2002-A-0474** University of California, Fiscal Year Ended June 30, 2001 (09/26/2002)

U.S. Fish and Wildlife Service

- 2002-A-0241** American Sportfishing Association and Affiliates, Fiscal Year Ended September 30, 2000 (04/05/2002)
- 2002-A-0292** Iberville Parish Council, Fiscal Year Ended December 31, 2000 (06/14/2002)
- 2002-A-0295** Louisiana, Fiscal Year Ended June 30, 2000 (05/21/2002)
- 2002-A-0319** Harbor Branch Oceanographic Institution, Inc., Fiscal Year Ended December 31, 1999 (06/27/2002)
- 2002-A-0320** California, Fiscal Year Ended June 30, 2000 (06/28/2002)
- 2002-A-0329** North Carolina, Fiscal Year Ended June 30, 2001 (06/28/2002)
- 2002-A-0334** North Carolina, Fiscal Year Ended June 30, 2000 (06/28/2002) **\$18,745
- 2002-A-0337** Oklahoma, Fiscal Year Ended June 30, 2000 (07/02/2002)
- 2002-A-0365** Utah, Fiscal Year Ended June 30, 2000 (07/19/2002)
- 2002-A-0366** Utah, Fiscal Year Ended June 30, 2001 (07/19/2002)
- 2002-A-0367** Florida, Fiscal Year Ended June 30, 2000 (07/19/2002)
- 2002-A-0368** Florida, Fiscal Year Ended June 30, 2001 (07/19/2002) **\$82,750
- 2002-A-0374** California State University, Stanislaus Foundation, Fiscal Year Ended June 30, 2001 (07/26/2002)
- 2002-A-0397** University of New Mexico, Fiscal Year Ended June 30, 2001 (08/14/2002)

- 2002-A-0402** New Hampshire, Fiscal Year Ended June 30, 2001 (08/16/2002) **\$13,147
2002-A-0407 Rhode Island and Providence Plantations, Fiscal Year Ended June 30, 2001 (08/16/2002)
2002-A-0416 Oregon, Fiscal Year Ended June 30, 2001 (08/29/2002)
2002-A-0418 Modoc Joint Unified School District, Fiscal Year Ended June 30, 2001 (08/29/2002)
2002-A-0435 Texas, Fiscal Year Ended August 31, 2001 (09/11/2002)
2002-A-0442 American Sportfishing Association and Affiliates, Fiscal Year Ended September 30, 2001 (09/12/2002)
2002-A-0458 Montshire Museum of Science, Inc., Fiscal Year Ended September 30, 2001 (09/20/2002) **\$11,859
2002-A-0473 Washington, Fiscal Year Ended June 30, 2001 (09/26/2002)
2002-A-0481 Montana, Fiscal Year Ended June 30, 2001 (09/30/2002) **\$759,577
2002-A-0482 Mississippi, Fiscal Year Ended June 30, 2001 (09/30/2002)

U.S. Geological Survey

- 2002-A-0275** California Institute of Technology, Fiscal Year Ended September 30, 2000 (05/10/2002)
2002-A-0306 Woods Hole Oceanographic Institution, Fiscal Year Ended December 31, 2000 (06/07/2002)
2002-A-0353 Massachusetts Institute of Technology, Fiscal Year Ended June 30, 2000 (07/18/2002)
2002-A-0391 University of Wyoming, Fiscal Year Ended June 30, 2001 (08/07/2002)
2002-A-0392 Ohio State University, Fiscal Year Ended June 30, 2001 (08/07/2002)
2002-A-0403 New Mexico Institute of Mining and Technology, Fiscal Year Ended June 30, 2001 (08/16/2002)
2002-A-0406 Miami University, Fiscal Year Ended June 30, 2001 (08/16/2002)
2002-A-0415 Massachusetts Institute of Technology, Fiscal Year Ended June 30, 2001 (08/25/2002)
2002-A-0417 California State University, Fiscal Year Ended June 30, 2001 (08/28/2002)
2002-A-0427 University of Missouri System, Fiscal Year Ended June 30, 2001 (09/11/2002)
2002-A-0429 University of Massachusetts, Fiscal Year Ended June 30, 2001 (09/11/2002)
2002-A-0450 University of Maine System, Fiscal Year Ended June 30, 2001 (09/20/2002)
2002-A-0478 Academy of Natural Sciences of Philadelphia, Fiscal Year Ended December 31, 2001 (09/30/2002)

U.S. Virgin Islands

- 2002-A-0302** Virgin Islands Port Authority, Government of the Virgin Islands, Fiscal Year Ended September 30, 2001 (06/04/2002)

INDIRECT COST PROPOSALS

Bureau of Indian Affairs

- 2002-P-0414** Little Traverse Bay Bands of Odawa Indians for Calendar Year Ended December 31, 1997 (04/01/2002)
- 2002-P-0415** Little Traverse Bay Bands of Odawa Indians for Calendar Year Ended December 31, 1998 (04/01/2002)
- 2002-P-0416** Little Traverse Bay Bands of Odawa Indians for Calendar Year Ended December 31, 2000 (04/03/2002)
- 2002-P-0417** Little Traverse Bay Bands of Odawa Indians for Calendar Year Ended December 31, 2001 (04/01/2002)
- 2002-P-0418** Little Traverse Bay Bands of Odawa Indians for Calendar Year Ended December 31, 2002 (04/01/2002)
- 2002-P-0419** Puyallup Tribe of Indians, Fiscal Year Ended September 30, 1998 (04/02/2002)
- 2002-P-0420** Puyallup Tribe of Indians, Fiscal Year Ended September 30, 1999 (04/03/2002)
- 2002-P-0421** Puyallup Tribe of Indians, Fiscal Year Ended September 30, 2000 (04/03/2002)
- 2002-P-0422** Puyallup Tribe of Indians, Fiscal Year Ended September 30, 2001 (04/03/2002)
- 2002-P-0423** Puyallup Tribe of Indians, Fiscal Year Ended September 30, 2002 (04/03/2002)
- 2002-P-0424** Kootenai Tribe of Idaho, Fiscal Year Ended September 30, 2002 (04/03/2002)
- 2002-P-0425** Coyote Valley Band of Pomo Indians of California, Fiscal Year Ended December 31, 2001 (04/03/2002)
- 2002-P-0426** Coyote Valley Band of Pomo Indians of California, Fiscal Year Ended December 31, 2002 (04/03/2002)
- 2002-P-0427** Round Valley Indian Health Center, Inc., Fiscal Year Ended June 30, 2001 (04/03/2002)
- 2002-P-0429** Old Harbor Tribal Council, Fiscal Year Ended September 30, 2001 (04/08/2002)
*\$25,659
- 2002-P-0430** Old Harbor Tribal Council, Fiscal Year Ended September 30, 2002 (04/08/2002)
*\$25,659
- 2002-P-0431** Northwest Intertribal Court System, Fiscal Year Ended September 30, 2002 (04/08/2002)
*\$19,606
- 2002-P-0432** Susanville Indian Rancheria, Fiscal Year Ended December 31, 2002 (04/08/2002)
- 2002-P-0433** Cow Creek Band of Umpqua Tribe, Fiscal Year Ended December 31, 1999 (04/08/2002)
- 2002-P-0434** Cow Creek Band of Umpqua Tribe, Fiscal Year Ended December 31, 2000 (04/08/2002)
*\$11,485
- 2002-P-0435** Cow Creek Band of Umpqua Tribe, Fiscal Year Ended December 31, 2001 (04/08/2002)
- 2002-P-0436** Cow Creek Band of Umpqua Tribe, Fiscal Year Ended December 31, 2002 (04/08/2002)
*\$70,079
- 2002-P-0437** Institute of American Indian and Alaska Native Culture and Arts Development, Fiscal Year Ended September 30, 2002 (04/08/2002)
- 2002-P-0439** Jena Band of Choctaw Indians, Fiscal Year Ended December 31, 2001 (04/08/2002)

2002-P-0440	Jena Band of Choctaw Indians, Fiscal Year Ended December 31, 2002 (04/08/2002) *\$1,106
2002-P-0443	Skokomish Indian Tribe, Fiscal Year Ended September 30, 2002 (04/10/2002)
2002-P-0444	Tohono O'odham Nation, Fiscal Year Ended September 30, 1998 (04/10/2002)
2002-P-0445	Tohono O'odham Nation, Fiscal Year Ended September 30, 1999 (04/10/2002)
2002-P-0446	Tohono O'odham Nation, Fiscal Year Ended September 30, 2000 (04/10/2002)
2002-P-0447	Samish Indian Nation, Fiscal Year Ended December 31, 2002 (04/10/2002) *\$28,546
2002-P-0448	Picayune Rancheria of the Chukchansi Indians, Fiscal Year Ended October 31, 1998 (04/10/2002) *\$43,119
2002-P-0449	Bay Mills Community College, Fiscal Year Ended June 30, 2001 (04/16/2002)
2002-P-0450	Bay Mills Community College, Fiscal Year Ended June 30, 2002 (04/16/2002)
2002-P-0452	Pawnee Nation of Oklahoma, Fiscal Year Ended December 31, 2000 (04/16/2002) *\$1,516
2002-P-0453	Pawnee Nation of Oklahoma, Fiscal Year Ended December 31, 2001 (04/16/2002)
2002-P-0454	Las Vegas Paiute Tribe, Fiscal Year Ended December 31, 2001 (04/16/2002) *\$8,679
2002-P-0456	Shoshone-Paiute Tribes of the Duck Valley Indian Reservation, Fiscal Year Ended September 30, 2002 (04/16/2002) *\$74,785
2002-P-0457	Native Village of Kwinhagak, Fiscal Year Ended June 30, 2000 (04/16/2002)
2002-P-0458	Native Village of Kwinhagak, Fiscal Year Ended June 30, 2001 (04/16/2002)
2002-P-0459	Rock Point Community School, Fiscal Year Ended June 30, 2002 (04/16/2002) *\$54,805
2002-P-0460	Native Village of Kwinhagak, Fiscal Year Ended June 30, 2002 (04/16/2002)
2002-P-0461	Douglas Indian Association, Fiscal Year Ended December 31, 2002 (04/17/2002)
2002-P-0462	Douglas Indian Association, Fiscal Year Ended December 31, 2003 (04/17/2002)
2002-P-0463	Trinidad Rancheria, Fiscal Year Ended December 31, 2002 (04/18/2002) *\$7,043
2002-P-0464	Stillaguamish Tribe of Indians, Fiscal Year Ended September 30, 2001 (04/18/2002)
2002-P-0465	Stillaguamish Tribe of Indians, Fiscal Year Ended September 30, 2002 (04/18/2002)
2002-P-0466	Narragansett Indian Tribe, Fiscal Year Ended December 31, 2001 (04/18/2002) *\$48,739
2002-P-0467	Kiowa Tribe of Oklahoma, Fiscal Year Ended June 30, 1998 (04/18/2002)
2002-P-0468	Kiowa Tribe of Oklahoma, Fiscal Year Ended June 30, 1999 (04/18/2002)
2002-P-0469	Kiowa Tribe of Oklahoma, Fiscal Year Ended June 30, 2000 (04/18/2002)
2002-P-0470	Northwest Indian Fisheries Commission, Fiscal Year Ended September 30, 2002 (04/19/2002) *\$63,878
2002-P-0471	Greenville Rancheria of Maidu Indians of California , Fiscal Year Ended December 31, 1999 (04/19/2002)
2002-P-0472	Greenville Rancheria of Maidu Indians of California , Fiscal Year Ended December 31, 2000 (04/19/2002)
2002-P-0473	Greenville Rancheria of Maidu Indians of California, Fiscal Year Ended December 31, 2001 (04/19/2002)
2002-P-0475	Pueblo of Zuni, Fiscal Year Ended December 31, 1995 (04/24/2002)
2002-P-0476	Pueblo of Zuni, Fiscal Year Ended December 31, 1999 (04/24/2002) *\$586,293
2002-P-0477	Pueblo of Zuni, Fiscal Year Ended December 31, 2000 (04/24/2002) *\$141,502
2002-P-0478	Pueblo of Zuni, Fiscal Year Ended December 31, 2001 (04/24/2002) *\$81,223

- 2002-P-0479** Mooretown Rancheria of Maidu Indians of California, Fiscal Year Ended December 31, 2002 (04/24/2002)
- 2002-P-0480** Naknek Native Village Council, Fiscal Year Ended September 30, 2001 (04/24/2002)
- 2002-P-0481** Naknek Native Village Council, Fiscal Year Ended September 30, 2002 (04/24/2002)
- 2002-P-0482** Native Village of Nunapitchuk, Fiscal Year Ended December 31, 2000 (04/24/2002) *\$1,210
- 2002-P-0483** Native Village of Nunapitchuk, Fiscal Year Ended December 31, 2001 (04/24/2002)
- 2002-P-0484** Native Village of Nunapitchuk, Fiscal Year Ended December 31, 2002 (04/24/2002)
- 2002-P-0485** Native Village of Mekoryuk, Fiscal Year Ended December 31, 2003 (04/24/2002)
- 2002-P-0490** Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 2001 (04/26/2002)
- 2002-P-0491** Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 2002 (04/26/2002)
- 2002-P-0492** Upper Sioux Community, Fiscal Year Ended September 30, 2000 (04/29/2002)
- 2002-P-0493** Upper Sioux Community, Fiscal Year Ended September 30, 2001 (04/29/2002)
- 2002-P-0494** Upper Sioux Community, Fiscal Year Ended September 30, 2002 (04/29/2002)
- 2002-P-0495** Columbia River Inter-Tribal Fish Commission, Fiscal Year Ended December 31, 2000 (04/30/2002) *\$6,665
- 2002-P-0496** Columbia River Inter-Tribal Fish Commission, Fiscal Year Ended December 31, 2001 (04/30/2002)
- 2002-P-0497** San Carlos Apache Tribe, Fiscal Year Ended September 30, 1998 (05/03/2002)
- 2002-P-0498** San Carlos Apache Tribe, Fiscal Year Ended September 30, 2000 (05/03/2002)
- 2002-P-0499** San Carlos Apache Tribe, Fiscal Year Ended September 30, 2001 (05/03/2002)
- 2002-P-0500** Gila River Indian Community, Fiscal Year Ended September 30, 2001 (05/06/2002) *\$24,826
- 2002-P-0501** Yurok Tribe, Fiscal Year Ended September 30, 2002 (05/06/2002)
- 2002-P-0503** Lower Brule Sioux Tribe, Fiscal Year Ended September 30, 2000 (05/08/2002) *\$463,776
- 2002-P-0504** Lower Brule Sioux Tribe, Fiscal Year Ended September 30, 2001 (05/08/2002) *\$536,606
- 2002-P-0505** Tonkawa Tribe of Oklahoma, Fiscal Year Ended December 31, 2002 (05/08/2002) *\$36,267
- 2002-P-0506** Pueblo of Picuris, Fiscal Year Ended December 31, 1996 (05/08/2002)
- 2002-P-0507** Pueblo of Picuris, Fiscal Year Ended December 31, 1998 (05/08/2002) *\$6,084
- 2002-P-0508** Loudon Tribal Council, Fiscal Year Ended December 31, 2001 (05/08/2002) *\$56,011
- 2002-P-0509** Loudon Tribal Council, Fiscal Year Ended December 31, 2002 (05/08/2002)
- 2002-P-0511** Forest County Potawatomi Community, Fiscal Year Ended September 30, 2002 (05/14/2002) *\$1,132
- 2002-P-0512** Minnesota Chippewa Tribe, Fiscal Year Ended September 30, 2002 (05/14/2002)
- 2002-P-0514** Northwestern Band of the Shoshoni Nation, Calendar Year Ended December 31, 1998 (05/15/2002) *\$47,530

- 2002-P-0515** Northwestern Band of the Shoshoni Nation, Calendar Year Ended December 31, 1999 (05/15/2002) *\$126,219
- 2002-P-0516** Northwestern Band of the Shoshone Nation, Calendar Year Ended December 31, 2000 (05/15/2002)
- 2002-P-0517** Northwestern Band of the Shoshone Nation, Calendar Year Ended December 31, 2001 (05/15/2002)
- 2002-P-0518** Native Village of Kiana, Fiscal Year Ended December 31, 2003 (05/15/2002)
- 2002-P-0519** Native Village of Kiana, Fiscal Year Ended December 31, 2004 (05/15/2002)
- 2002-P-0520** Emmonak Tribal Council, Fiscal Year Ended December 31, 2001 (05/15/2002)
- 2002-P-0521** Emmonak Tribal Council, Fiscal Year Ended December 31, 2002 (05/15/2002)
- 2002-P-0522** Pascua Yaqui Tribe, Fiscal Year Ended September 30, 2002 (05/15/2002)
- 2002-P-0523** Cloverdale Rancheria, Fiscal Year Ended December 31, 2001 (05/15/2002)
- 2002-P-0524** Cloverdale Rancheria, Fiscal Year Ended December 31, 2002 (05/15/2002)
- 2002-P-0525** Big Lagoon Rancheria, Fiscal Year Ended December 31, 1993 (05/17/2002)
- 2002-P-0526** Big Lagoon Rancheria, Fiscal Year Ended December 31, 1994 (05/17/2002)
- 2002-P-0527** Big Lagoon Rancheria, Fiscal Year Ended December 31, 1995 (05/17/2002)
- 2002-P-0528** Big Lagoon Rancheria, Fiscal Year Ended December 31, 1996 (05/17/2002)
- 2002-P-0529** Big Lagoon Rancheria, Fiscal Year Ended December 31, 1997 (05/17/2002)
- 2002-P-0530** Big Lagoon Rancheria, Fiscal Year Ended December 31, 1998 (05/17/2002)
- 2002-P-0531** Big Lagoon Rancheria, Fiscal Year Ended December 31, 1999 (05/17/2002)
- 2002-P-0532** Big Lagoon Rancheria, Fiscal Year Ended December 31, 2000 (05/17/2002)
- 2002-P-0533** Big Lagoon Rancheria, Fiscal Year Ended December 31, 2001 (05/17/2002)
- 2002-P-0534** Menominee Indian Tribe of Wisconsin, Fiscal Year Ended September 30, 2001 (Revised) (05/20/2002)
- 2002-P-0535** Santa Clara Indian Pueblo, Fiscal Year Ended December 31, 1998 (05/20/2002) *\$17,995
- 2002-P-0536** Santa Clara Indian Pueblo, Fiscal Year Ended December 31, 1999 (05/20/2002) *\$18,789
- 2002-P-0537** Santa Clara Indian Pueblo, Fiscal Year Ended December 30, 2000 (05/20/2002) *\$59,210
- 2002-P-0538** Santa Clara Indian Pueblo, Fiscal Year Ended December 31, 2001 (05/20/2002)
- 2002-P-0539** Santa Clara Indian Pueblo, Fiscal Year Ended December 31, 2002 (05/20/2002) *\$1,307
- 2002-P-0540** Chitimacha Tribe of Louisiana, Fiscal Year Ended September 30, 2001 (05/21/2002)
- 2002-P-0541** Chitimacha Tribe of Louisiana, Fiscal Year Ended September 30, 2002 (05/21/2002) *\$145
- 2002-P-0542** St. Croix Tribal Council, Fiscal Year Ended September 30, 2001 (05/22/2002) *\$11,309
- 2002-P-0543** Muscogee (Creek) Nation, Division of Health Administration, Fiscal Year Ended September 30, 2000 (05/22/2002) *\$46,735
- 2002-P-0544** Muscogee (Creek) Nation, Division of Health Administration, Fiscal Year Ended September 30, 2001 (05/22/2002) *\$110,258
- 2002-P-0545** Lac Vieux Desert Band of Lake Superior Chippewa Indians, Fiscal Year Ended December 31, 2001 (05/22/2002)

2002-P-0546	Hopi Tribe, Fiscal Year Ended November 30, 2000 (05/23/2002) *\$115,253
2002-P-0547	Hopi Tribe, Fiscal Year Ended November 30, 2001 (05/23/2002)
2002-P-0549	Hoopa Valley Tribe, Fiscal Year Ended September 30, 1999 (05/23/2002) *\$42,982
2002-P-0550	Ouzinkie Tribal Council, Fiscal Year Ended September 30, 2001 (05/23/2002)
2002-P-0551	Ouzinkie Tribal Council, Fiscal Year Ended September 30, 2002 (05/23/2002)
2002-P-0552	Jamestown S’Klallam Tribe, Fiscal Year Ended September 30, 2002 (05/23/2002)
2002-P-0553	Pit River Tribe of California, Fiscal Year Ended December 31, 2002 (05/23/2002)
2002-P-0554	Karuk Tribe of California, Fiscal Year Ended September 30, 1999 (05/23/2002) *\$470,461
2002-P-0555	Karuk Tribe of California, Fiscal Year Ended September 30, 2000 (05/23/2002) *\$453,686
2002-P-0556	Pleasant Point Passamaquoddy Tribal Council, Fiscal Year Ended September 30, 1996 (05/28/2002)
2002-P-0557	Pleasant Point Passamaquoddy Tribal Council, Fiscal Year Ended September 30, 1997 (05/28/2002)
2002-P-0558	Shoonaq’ Tribe of Kodiak, Fiscal Year Ended September 30, 2002 (05/28/2002)
2002-P-0559	Native Village of Kotzebue, Fiscal Year Ended December 31, 2002 (05/28/2002)
2002-P-0560	Seldovia Village Tribe, Fiscal Year Ended September 30, 2002 (05/28/2002)
2002-P-0561	Seldovia Village Tribe, Fiscal Year Ended September 30, 2000 (05/28/2002)
2002-P-0562	Makah Tribal Council, Fiscal Year Ended December 31, 2002 (05/28/2002)
2002-P-0564	Ottawa Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (05/30/2002)
2002-P-0565	Ottawa Tribe of Oklahoma, Fiscal Year Ended September 30, 2002 (05/30/2002)
2002-P-0567	Pueblo De Cochiti, Fiscal Year Ended December 31, 1999 (05/30/2002)
2002-P-0568	Pueblo De Cochiti, Fiscal Year Ended December 31, 2000 (05/30/2002)
2002-P-0569	Pueblo De Cochiti, Fiscal Year Ended December 31, 2001 (05/30/2002)
2002-P-0570	Great Lakes Indian Fish and Wildlife Commission, Fiscal Year Ended December 31, 2002 (05/30/2002) *\$7,904
2002-P-0571	Coeur D’Alene Tribe, Fiscal Year Ended September 30, 1999 (05/30/2002) *\$9,398
2002-P-0572	Coeur D’Alene Tribe, Fiscal Year Ended September 30, 2000 (05/30/2002) *\$22,422
2002-P-0573	Pueblo of Isleta, Fiscal Year Ended December 31, 1995 (05/30/2002)
2002-P-0574	Pueblo of Isleta, Fiscal Year Ended December 31, 1996 (05/30/2002)
2002-P-0575	Pueblo of Isleta, Fiscal Year Ended December 31, 1997 (05/30/2002)
2002-P-0576	Pueblo of Isleta, Fiscal Year Ended December 31, 1998 (05/30/2002)
2002-P-0577	Pueblo of Isleta, Fiscal Year Ended December 31, 1999 (05/30/2002)
2002-P-0578	Pueblo of Isleta, Fiscal Year Ended December 31, 2000 (05/30/2002)
2002-P-0579	Coeur D’Alene Tribe, Fiscal Year Ended September 30, 2001 (05/30/2002) *\$451
2002-P-0580	Coeur D’Alene Tribe, Fiscal Year Ended September 30, 2002 (05/30/2002) *\$243,065
2002-P-0581	Bishop Paiute Tribe, Fiscal Year Ended December 31, 2002 (05/30/2002) *\$23,246
2002-P-0583	Port Gamble S’Klallam Tribe, Fiscal Year Ended December 31, 2001 (05/30/2002) *\$608,779
2002-P-0584	Port Gamble S’Klallam Tribe, Fiscal Year Ended December 31, 2002 (05/30/2002) *\$612,790

2002-P-0587	San Pasqual Band of Diegueno Indians, Fiscal Year Ended December 31, 2001 (05/31/2002)
2002-P-0588	Chickasaw Nation, Fiscal Year Ended September 30, 2002 (06/04/2002)
2002-P-0589	Rosebud Sioux Tribe, Fiscal Year Ended September 30, 2001 (06/04/2002) *\$52,164
2002-P-0590	Quapaw Tribe, Fiscal Year Ended September 30, 2000 (06/05/2002) *\$57,295
2002-P-0591	Quapaw Tribe, Fiscal Year Ended September 30, 2001 (06/05/2002) *\$38,878
2002-P-0592	Quapaw Tribe, Fiscal Year Ended September 30, 2002 (06/05/2002) *\$118,560
2002-P-0593	Turtle Mountain Band of Chippewa, Fiscal Year Ended September 30, 2002 (06/05/2002)
2002-P-0594	Sinte Gleska University, Fiscal Year Ended September 30, 2002 (06/05/2002) *\$61,998
2002-P-0595	Inupiat Community of the Arctic Slope, Fiscal Year Ended December 31, 2002. (06/05/2002)
2002-P-0596	Asa' Carsarmiut Tribal Council, Fiscal Year Ended December 31, 2001 (06/05/2002)
2002-P-0597	Asa' Carsarmiut Tribal Council, Fiscal Year Ended December 31, 2002 (06/05/2002)
2002-P-0598	Tule River Indian Tribe, Fiscal Year Ended September 30, 1999 (06/05/2002)
2002-P-0599	Tule River Indian Tribe, Fiscal Year Ended September 30, 2000 (06/05/2002)
2002-P-0600	Tule River Indian Tribe, Fiscal Year Ended September 30, 2001 (06/05/2002) *\$26,977
2002-P-0601	Tule River Indian Tribe, Fiscal Year Ended September 30, 2002 (06/05/2002) *\$17,373
2002-P-0605	Blackfeet Nation, Fiscal Year Ended September 30, 2000 (06/12/2002) *\$118,500
2002-P-0606	Oglala Sioux Tribe, Fiscal Year Ended December 31, 1997 (06/12/2002)
2002-P-0607	Oglala Sioux Tribe, Fiscal Year Ended December 31, 1998 (06/12/2002)
2002-P-0608	Oglala Sioux Tribe, Fiscal Year Ended December 31, 1999 (06/12/2002) *\$983,963
2002-P-0611	Guidiville Rancheria, Calendar Year Ended December 31, 2001 (06/12/2002)
2002-P-0612	Guidiville Rancheria, Calendar Year Ended December 31, 2002 (06/12/2002)
2002-P-0613	Klamath Tribal Health and Family Services, Fiscal Year Ended December 31, 2001 (06/12/2002) *\$5,061
2002-P-0614	Klamath Tribal Health and Family Services, Fiscal Year Ended December 31, 2002 (06/12/2002)
2002-P-0615	Confederated Tribes of the Umatilla Indian Reservation, Fiscal Year Ended December 31, 2001 (06/12/2002)
2002-P-0616	Klamath Tribes, Fiscal Year Ended December 31, 1999 (08/27/2002) *\$345,199
2002-P-0617	Fort Belknap Indian Community, Fiscal Year Ended September 30, 2001 (06/18/2002) *\$125,629
2002-P-0618	Tulalip Tribes of Washington, Fiscal Year Ended December 31, 2001 (06/18/2002) *\$91,916
2002-P-0619	Tulalip Tribes of Washington, Fiscal Year Ended December 31, 2002 (06/18/2002)
2002-P-0624	Cankdeska Cikana (Little Hoop) Community College, Fiscal Year Ended September 30, 2000 (06/26/2002)
2002-P-0625	Cankdeska Cikana (Little Hoop) Community College, Fiscal Year Ended September 30, 2001 (06/26/2002)
2002-P-0626	Cankdeska Cikana (Little Hoop) Community College, Fiscal Year Ended September 30, 2002 (06/26/2002)
2002-P-0627	Ely Shoshone Tribe, Fiscal Year Ended December 31, 2002 (06/26/2002) *\$51,462

2002-P-0628	Burns Paiute Tribe, Fiscal Year Ended December 31, 2002 (06/26/2002) *\$92,125
2002-P-0629	Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 1999 (07/01/2002) *\$286
2002-P-0630	Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 2000 (07/01/2002)
2002-P-0631	Washoe Tribe of Nevada and California, Fiscal Year Ended December 31, 2001 (07/01/2002) *\$20,646
2002-P-0633	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 2001 (07/01/2002)
2002-P-0634	Kaibab Band of Paiute Indians, Fiscal Year Ended December 31, 2002 (07/01/2002)
2002-P-0635	Grand Portage Reservation, Fiscal Year Ended December 31, 2002 (07/01/2002)
2002-P-0636	Menominee Tribal Enterprises, Fiscal Year Ended June 30, 2001 (07/08/2002)
2002-P-0638	Tululsak Native Community, Fiscal Year Ended December 31, 2001 (07/08/2002)
2002-P-0639	Tululsak Native Community, Fiscal Year Ended December 31, 2002 (07/08/2002)
2002-P-0640	Ramah Navajo Chapter, Fiscal Year Ended December 31, 1999 (07/08/2002) *\$304,061
2002-P-0643	Coast Indian Community of the Resighini Rancheria, Fiscal Year Ended December 31, 2001 (07/08/2002) *\$26,203
2002-P-0644	Coast Indian Community of the Resighini Rancheria, Fiscal Year Ended December 31, 2002 (07/08/2002) *\$8,582
2002-P-0645	Middletown Rancheria of Pomo Indians, Fiscal Year Ended December 31, 2001 (07/08/2002)
2002-P-0646	Middletown Rancheria of Pomo Indians, Fiscal Year Ended December 31, 2002 (07/08/2002)
2002-P-0647	Confederated Tribes of the Warm Springs Reservation, Fiscal Year Ended December 31, 2002 (07/08/2002)
2002-P-0650	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2001 (07/09/2002)
2002-P-0651	Ponca Tribe of Nebraska, Fiscal Year Ended September 30, 2002 (07/09/2002)
2002-P-0652	Great Lakes Inter-Tribal Council, Inc., Fiscal Year Ended September 30, 2002 (07/11/2002)
2002-P-0653	Yakutat Tlingit Tribe, Fiscal Year Ended December 31, 2002 (07/11/2002) *\$52,437
2002-P-0654	Chilkat Indian Village, Fiscal Year Ended December 31, 2002 (07/11/2002) *\$7,196
2002-P-0655	Chilkat Indian Village, Fiscal Year Ended December 31, 2003 (07/11/2002)
2002-P-0657	Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 2000 (07/15/2002)
2002-P-0658	Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 2001 (07/15/2002)
2002-P-0659	Otoe-Missouria Tribe of Indians, Fiscal Year Ended December 31, 2002 (07/15/2002)
2002-P-0660	Eastern Shawnee Tribe of Oklahoma, Fiscal Year Ended September 30, 1997 (07/15/2002) *\$37,794
2002-P-0661	Eastern Shawnee Tribe of Oklahoma, Fiscal Year Ended September 30, 1998 (07/15/2002) *\$52,815
2002-P-0662	Eastern Shawnee Tribe of Oklahoma, Fiscal Year Ended September 30, 1999 (07/15/2002) *\$33,483
2002-P-0663	Eastern Shawnee Tribe of Oklahoma, Fiscal Year Ended September 30, 2000 (07/15/2002) *\$48,519

2002-P-0664	Eastern Shawnee Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (07/15/2002) *\$14,044
2002-P-0665	Eastern Shawnee Tribe of Oklahoma, Fiscal Year Ended September 30, 2002 (07/15/2002)
2002-P-0666	Canoncito Band of Navajo, Fiscal Year Ended September 30, 2001 (07/15/2002)
2002-P-0667	Chippewa Cree Tribe of the Rocky Boy's Reservation, Fiscal Year Ended September 30, 2002 (07/15/2002)
2002-P-0668	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 2000 (07/16/2002)
2002-P-0669	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 2002 (07/16/2002)
2002-P-0670	Muscogee (Creek) Nation, Division of Health Administration, Fiscal Year Ended September 30, 2002 (07/16/2002)
2002-P-0674	Maine Indian Education, Fiscal Year Ended June 30, 1999 (07/17/2002)
2002-P-0675	San Juan Pueblo, Fiscal Year Ended December 31, 2001 (07/17/2002)
2002-P-0676	San Juan Pueblo, Fiscal Year Ended December 31, 2002 (07/17/2002) *\$49,125
2002-P-0677	Cheyenne River Sioux Tribe, Fiscal Year Ended September 30, 2000 (07/17/2002) *\$79,632
2002-P-0678	Seminole Indian Tribe, Fiscal Year Ended June 30, 1997 (07/22/2002)
2002-P-0679	Seminole Indian Tribe, Fiscal Year Ended June 30, 1998 (07/22/2002)
2002-P-0680	Seminole Indian Tribe, Fiscal Year Ended June 30, 1999 (07/22/2002)
2002-P-0681	Seminole Indian Tribe, Fiscal Year Ended June 30, 2000 (07/22/2002)
2002-P-0682	Seminole Indian Tribe, Fiscal Year Ended June 30, 2001 (07/22/2002)
2002-P-0683	Seminole Indian Tribe, Fiscal Year Ended June 30, 2002 (07/22/2002)
2002-P-0685	Saint Stephens Indian School, Fiscal Year Ended June 30, 2003 (07/22/2002)
2002-P-0686	Penobscot Nation, Fiscal Year Ended September 30, 2001 (07/22/2002)
2002-P-0687	Penobscot Nation, Fiscal Year Ended September 30, 2002 (07/22/2002)
2002-P-0688	Alabama-Quassarte Tribal Town, Fiscal Year Ended September 30, 2001 (07/22/2002)
2002-P-0689	Alabama-Quassarte Tribal Town, Fiscal Year Ended September 30, 2002 (07/22/2002)
2002-P-0691	Spokane Tribe of Indians, Fiscal Year Ended September 30, 2000 (07/23/2002)
2002-P-0692	Spokane Tribe of Indians, Fiscal Year Ended September 30, 2001 (07/23/2002)
2002-P-0693	Spokane Tribe of Indians, Fiscal Year Ended September 30, 2002 (07/23/2002)
2002-P-0698	Canoncito Band of Navajos, Fiscal Year Ended September 30, 2002 (08/13/2002)
2002-P-0699	Miccosukee Corporation, Fiscal Year Ended September 30, 2001 (07/30/2002) *\$418,776
2002-P-0700	Miccosukee Corporation, Fiscal Year Ended September 30, 2002 (07/30/2002) *\$229,794
2002-P-0702	Cheesh'na Tribal Council (formerly Chistochina Village), Fiscal Year Ended September 30, 2000 (07/30/2002)
2002-P-0703	Cheesh'na Tribal Council, Fiscal Year Ended September 30, 2001 (07/30/2002)
2002-P-0704	Cheesh'na Tribal Council, Fiscal Year Ended September 30, 2002 (07/30/2002)
2002-P-0705	Cheesh'na Tribal Council, Fiscal Year Ended September 30, 2003 (07/30/2002)
2002-P-0708	Fairbanks Native Association, Fiscal Year Ended June 30, 2001 (07/31/2002)
2002-P-0709	Fairbanks Native Association, Fiscal Year Ended June 30, 2002 (07/31/2002)

2002-P-0710	Northern Cheyenne Tribe, Inc., Fiscal Year Ended September 30, 1999 (08/05/2002) *\$366,325
2002-P-0713	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 1999 (08/06/2002)
2002-P-0714	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 2000 (08/06/2002)
2002-P-0715	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 2001 (08/06/2002)
2002-P-0716	Passamaquoddy Indian Township Tribal Government, Fiscal Year Ended September 30, 2002 (08/06/2002)
2002-P-0717	Oglala Lakota College, Fiscal Year Ended September 30, 2002 (08/06/2002)
2002-P-0718	Pueblo of Acoma, Fiscal Year Ended December 31, 2001 (08/06/2002) *\$78,082
2002-P-0721	Turtle Mountain Community College, Fiscal Year Ended September 30, 2000 (08/06/2002) *\$277,543
2002-P-0722	Turtle Mountain Community College, Fiscal Year Ended September 30, 2001 (08/06/2002) *\$358,515
2002-P-0723	Pueblo de Cochiti, Fiscal Year Ended December 31, 2002 (08/06/2002)
2002-P-0724	Sherwood Valley Rancheria, Fiscal Year Ended December 31, 2002 (08/06/2002)
2002-P-0725	Native Village of Barrow, Fiscal Year Ended December 31, 1999 (08/06/2002) *\$13,749
2002-P-0726	Native Village of Barrow, Fiscal Year Ended December 31, 2001 (08/06/2002) *\$16,800
2002-P-0727	San Xavier District, Fiscal Year Ended September 30, 2000 (08/06/2002) *\$10,329
2002-P-0731	Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 2000 (08/07/2002)
2002-P-0732	Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 2001 (08/07/2002)
2002-P-0733	Eastern Band of Cherokee Indians, Fiscal year Ended September 30, 2002 (08/07/2002)
2002-P-0735	Cheyenne-Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 1999 (08/12/2002)
2002-P-0736	Cheyenne-Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 2000 (08/12/2002)
2002-P-0737	Cheyenne-Arapaho Tribes of Oklahoma, Fiscal Year Ended December 31, 2001 (08/12/2002)
2002-P-0738	Quinault Indian Nation, Fiscal Year Ended September 30, 2002 (08/12/2002) *\$80,373
2002-P-0739	Caddo Indian Tribe of Oklahoma, Fiscal Year Ended September 30, 1998 (08/13/2002)
2002-P-0740	Caddo Indian Tribe of Oklahoma, Fiscal Year Ended September 30, 1999 (08/13/2002) *\$115
2002-P-0741	Caddo Indian Tribe of Oklahoma, Fiscal Year Ended September 30, 2000 (08/13/2002)
2002-P-0742	Caddo Indian Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (08/13/2002)
2002-P-0743	Caddo Indian Tribe of Oklahoma, Fiscal Year Ended September 30, 2002 (08/13/2002)
2002-P-0744	Bad River Band of Lake Superior Tribe of Chippewa Indians, Fiscal Year Ended September 30, 1999 (08/14/2002)
2002-P-0745	Bad River Band of Lake Superior Tribe of Chippewa Indians, Fiscal Year Ended September 30, 2000 (08/14/2002)

- 2002-P-0746** Bad River Band of Lake Superior Tribe of Chippewa Indians, Fiscal Year Ended September 30, 2001 (08/14/2002)
- 2002-P-0747** Bad River Band of Lake Superior Tribe of Chippewa Indians, Fiscal Year Ended September 30, 2002 (08/14/2002)
- 2002-P-0748** Saginaw Chippewa Indian Tribe of Michigan, Fiscal Year Ended September 30, 2001 (08/19/2002) *\$57,532
- 2002-P-0749** Saginaw Chippewa Indian Tribe of Michigan, Fiscal Year Ended September 30, 2002 (08/19/2002) *\$48,270
- 2002-P-0750** Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 2002 (08/20/2002)
- 2002-P-0751** Cocopah Indian Tribe, Fiscal Year Ended December 31, 1998 (08/22/2002)
- 2002-P-0752** Cocopah Indian Tribe, Fiscal Year Ended December 31, 1999 (08/22/2002)
- 2002-P-0753** Cocopah Indian Tribe, Fiscal Year Ended December 31, 2000 (08/22/2002)
- 2002-P-0754** Cocopah Indian Tribe, Fiscal Year Ended December 31, 2001 (08/22/2002)
- 2002-P-0757** Pueblo of San Felipe, Fiscal Year Ended December 31, 2002 (08/26/2002) *\$3,115
- 2002-P-0758** Santa Fe Indian School, Fiscal Year Ended June 30, 1998 (08/27/2002) *\$283,097
- 2002-P-0759** Santa Fe Indian School, Fiscal Year Ended June 30, 1999 (08/27/2002) *\$20,455
- 2002-P-0760** Santa Fe Indian School, Fiscal Year Ended June 30, 2000 (08/27/2002)
- 2002-P-0762** Fort Sill - Chiricahua - Warm Springs - Apache Tribe, Fiscal Year Ended December 31, 2002 (08/28/2002)
- 2002-P-0763** Confederated Tribes of Siletz Indians, Fiscal Year Ended December 31, 2002 (08/28/2002) *\$25,236
- 2002-P-0770** Hannahville Indian Community, Fiscal Year Ended September 30, 2002 (09/04/2002)
- 2002-P-0773** Oglala Sioux Parks and Recreation Authority, Fiscal Year Ended December 31, 1995 (09/05/2002)
- 2002-P-0774** Oglala Sioux Parks and Recreation Authority, Fiscal Year Ended December 31, 1996 (09/05/2002)
- 2002-P-0775** Oglala Sioux Parks and Recreation Authority, Fiscal Year Ended December 31, 1997 (09/05/2002)
- 2002-P-0776** Oglala Sioux Parks and Recreation Authority, Fiscal Year Ended December 31, 1998 (09/05/2002)
- 2002-P-0778** Akiachak Native Community, Fiscal Year Ended December 31, 1997 (09/09/2002)
- 2002-P-0779** Akiachak Native Community, Fiscal Year Ended December 31, 1998 (09/09/2002)
- 2002-P-0780** Akiachak Native Community, Fiscal Year Ended December 31, 1999 (09/09/2002)
- 2002-P-0781** Akiachak Native Community, Fiscal Year Ended December 31, 2000 (09/09/2002)
- 2002-P-0782** Akiachak Native Community, Fiscal Year Ended December 31, 2001 (09/09/2002)
- 2002-P-0783** Akiachak Native Community, Fiscal Year Ended December 31, 2002 (09/09/2002)
- 2002-P-0784** Ramah Navajo Chapter, Fiscal Year Ended December 31, 2000 (09/12/2002)
- 2002-P-0785** Ramah Navajo Chapter, Fiscal Year Ended December 31, 2001 (09/12/2002)
- 2002-P-0786** Ramah Navajo Chapter, Fiscal Year Ended December 31, 2002 (09/12/2002)
- 2002-P-0787** Sitting Bull College, Fiscal Year Ended June 30, 2002 (09/17/2002) *\$14,030

- 2002-P-0788** Bear River Band of Rohnerville Rancheria, Fiscal Year Ended December 31, 2002 (09/17/2002)
- 2002-P-0789** Cortina Indian Rancheria of Wintun Indians, Fiscal Year Ended December 31, 2001 (09/17/2002)
- 2002-P-0790** Iliamna Village Council, Fiscal Year Ended September 30, 2002 (09/17/2002) *\$26,589
- 2002-P-0791** Iliamna Village Council, Fiscal Year Ended September 30, 2003 (09/17/2002)
- 2002-P-0793** Native Village of Fort Yukon, Fiscal Year Ended December 31, 1998 (09/18/2002)
- 2002-P-0794** Native Village of Fort Yukon, Fiscal Year Ended December 31, 1999 (09/18/2002)
- 2002-P-0795** Native Village of Fort Yukon, Fiscal Year Ended December 31, 2000 (09/18/2002)
- 2002-P-0796** Native Village of Fort Yukon, Fiscal Year Ended December 31, 2001 (09/18/2002)
- 2002-P-0797** Native Village of Fort Yukon, Fiscal Year Ended December 31, 2002 (09/18/2002)
- 2002-P-0801** Walker River Paiute Tribe, Fiscal Year Ended December 31, 2000 (09/20/2002) *\$28,700
- 2002-P-0802** Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 2000 (09/20/2002)
- 2002-P-0803** Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 2002 (09/20/2002) *\$64,800
- 2002-P-0804** Igiugig Village Council, Fiscal Year Ended September 30, 2004 (09/20/2002)
- 2002-P-0805** Igiugig Village Council, Fiscal Year Ended September 30, 2003 (09/20/2002)
- 2002-P-0806** Kenaitze Indian Tribe (IRA), Fiscal Year Ended September 30, 2000 (09/20/2002)
- 2002-P-0807** Kenaitze Indian Tribe (IRA), Fiscal Year Ended September 30, 2002 (09/20/2002)
- 2002-P-0808** Kenaitze Indian Tribe (IRA), Fiscal Year Ended September 30, 2001 (09/20/2002)
- 2002-P-0810** Seneca Nation of Indians, Fiscal Year Ended September 30, 2001 (09/24/2002)
- 2002-P-0811** Seneca Nation of Indians, Fiscal Year Ended September 30, 2002 (09/24/2002)
- 2002-P-0812** Crow Tribe of Indians, Fiscal Year Ended September 30, 1999 (09/25/2002)
- 2002-P-0813** Crow Tribe of Indians, Fiscal Year Ended September 30, 2001 (09/25/2002) *\$240,802
- 2002-P-0814** Intertribal Council of Michigan, Inc., Fiscal Year Ended September 30, 2002 (09/25/2002) *\$2,798
- 2002-P-0815** United Sioux Tribes of South Dakota, Fiscal Year Ended September 30, 1997 (09/25/2002)
- 2002-P-0816** United Sioux Tribes of South Dakota, Fiscal Year Ended September 30, 1998 (09/25/2002) *\$7,170
- 2002-P-0817** United Sioux Tribes of South Dakota, Fiscal Year Ended September 30, 1999 (09/25/2002) *\$7,228
- 2002-P-0818** United Sioux Tribes of South Dakota, Fiscal Year Ended September 30, 2000 (09/25/2002) *\$31,443
- 2002-P-0819** United Sioux Tribes of South Dakota, Fiscal Year Ended September 30, 2001 (09/25/2002) *\$9,776
- 2002-P-0820** Leech Lake Band of Ojibwe, Fiscal Year Ended June 30, 2002 (09/26/2002) *\$147,457

Bureau of Reclamation

2002-P-0771 North Dakota State Water Commission, Fiscal Year Ended June 30, 2003 *(09/04/2002)*

Marshall Islands

2002-P-0695 Republic of the Marshall Islands, Fiscal Year Ended September 30, 2000 *(07/24/2002)*

Minerals Management Service

2002-P-0694 Colorado Department of Revenue, Fiscal Year Ended June 30, 2003 *(07/23/2002)*

Multi-Office

2002-P-0428 Oregon Department of Geology and Mineral Industries, Fiscal Year Ended June 30, 2003 *(04/03/2002)*

2002-P-0455 Utah Department of Community and Economic Development, Division of State History, Fiscal Year Ended June 30, 2002 *(04/16/2002)*

2002-P-0513 Utah Department of Natural Resource, Division of Oil, Gas and Mining, Fiscal Year Ended June 30, 2003 *(05/15/2002)*

2002-P-0563 Montana Historical Society, Fiscal Year Ended June 30, 2003 *(05/28/2002)*

2002-P-0582 Hawaii Department of Natural Resources, Fiscal Year Ended June 30, 2003 *(05/30/2002)*

2002-P-0585 Montana Department of Fish, Wildlife and Parks, Fiscal Year Ended June 30, 2003 *(05/30/2002)*

2002-P-0602 Washington Department of Fish and Wildlife, Fiscal Year Ended June 30, 2003 *(06/05/2002)*

2002-P-0609 NatureServe, Fiscal Year Ended June 30, 2003 *(06/12/2002)*

2002-P-0610 NatureServe, Fiscal Year Ended June 30, 2002 *(06/12/2002)*

2002-P-0620 Nevada Department of Conservation and Natural Resources, Division of Environmental Protection, Fiscal Year Ended June 30, 2003 *(06/18/2002)*

2002-P-0622 Idaho Fish and Game Department, Fiscal Year Ended June 30, 2003 *(06/21/2002)*

2002-P-0632 Oregon Department of Parks and Recreation, Fiscal Year Ended June 30, 2003 *(07/01/2002)*

2002-P-0637 Arizona Department of Game and Fish, Fiscal Year Ended June 30, 2003 *(07/08/2002)*

2002-P-0701 Washington Interagency Committee for Outdoor Recreation, Fiscal Year Ended June 30, 2003 *(07/30/2002)*

2002-P-0706 Utah Department of Natural Resources, Geological Survey, Fiscal Year Ended June 30, 2003 *(07/30/2002)*

2002-P-0711 Washington Department of Ecology, Fiscal Year Ended June 30, 2003 *(08/05/2002)*

2002-P-0712 Idaho Department of Parks and Recreation, Fiscal Year Ended June 30, 2003 *(08/05/2002)*

2002-P-0728 Sonoran Institute, Fiscal Year Ended June 30, 2002 *(08/06/2002)*

- 2002-P-0755** Nevada Department of Conservation and Natural Resources, Division of Wildlife, Fiscal Year Ended June 30, 2001 (08/22/2002) *\$145,177
- 2002-P-0764** Washington Parks and Recreation Commission, Fiscal Year Ended June 30, 2002 (08/28/2002)
- 2002-P-0765** Washington Parks and Recreation Commission, Fiscal Year Ended June 30, 2003 (08/28/2002)
- 2002-P-0767** California Department of Parks and Recreation, Fiscal Year Ended June 30, 2003 (08/30/2002)
- 2002-P-0777** Idaho Historical Society, Fiscal Year Ended June 30, 2003 (09/24/2002)
- 2002-P-0792** California Department of Fish and Game, Fiscal Year Ended June 30, 2003 (09/17/2002)
- 2002-P-0809** Idaho Department of Water Resources, Fiscal Year Ended June 30, 2003 (09/06/2002)

National Park Service

- 2002-P-0412** Georgia Department of Natural Resources, Land and Water Conservation, Fiscal Year Ended September 30, 2002 (04/01/2002)
- 2002-P-0413** Georgia Department of Natural Resources, Land and Water Conservation Fund, Fiscal Year Ended September 30, 2003 (04/01/2002)
- 2002-P-0510** Arkansas Department of Parks and Tourism, Fiscal Year Ended June 30, 2003 (05/08/2002)
- 2002-P-0566** New Mexico Department of Energy, Minerals and Natural Resources, Fiscal Year Ended June 30, 2003 (05/30/2002)
- 2002-P-0586** Minnesota Historical Society, Fiscal Year Ended June 30, 2003 (05/30/2002)
- 2002-P-0604** Pennsylvania Historical and Museum Commission, Fiscal Year Ended June 30, 2003 (07/22/2002)
- 2002-P-0621** North Dakota Department of Parks and Recreation, Fiscal Year Ended June 30, 2003 (06/18/2002)
- 2002-P-0656** Minnesota Department of Natural Resources, Fiscal Year Ended June 30, 2003 (07/15/2002)
- 2002-P-0719** Ohio Historical Society, Fiscal Year Ended June 30, 2003 (08/06/2002)
- 2002-P-0798** National Trust for Historic Preservation, Fiscal Year Ended September 30, 2003 (09/18/2002)
- 2002-P-0799** National Trust for Historic Preservation, Fiscal Year Ended September 30, 2004 (09/18/2002)

Office of Surface Mining

- 2002-P-0623** West Virginia Department of Environmental Protection, Fiscal Year Ended June 30, 2003 (06/25/2002) *\$402,214
- 2002-P-0641** Texas Railroad Commission, Fiscal Year Ended August 31, 2001 (07/08/2002)

- 2002-P-0642** Texas Railroad Commission, Fiscal Year Ended August 31, 2002 (07/08/2002)
2002-P-0697 Virginia Department of Mines, Minerals, and Energy, Fiscal Year Ended June 30, 2003 (07/25/2002)
2002-P-0720 Virginia Department of Conservation and Recreation, Fiscal Year Ended June 30, 2003 (08/06/2002)

Palau

- 2002-P-0696** Republic of Palau, Indirect Cost Proposal, Fiscal Year Ended September 30, 2002 (07/24/2002)

U.S. Fish and Wildlife Service

- 2002-P-0438** Michigan Department of Natural Resources, Fiscal Year Ended September 30, 2002 (04/08/2002)
2002-P-0441 Massachusetts Executive Office of Environmental Affairs, Fiscal Year Ended June 30, 2002 (04/10/2002)
2002-P-0442 Missouri Department of Conservation, Fiscal Year Ended June 30, 2003 (04/10/2002)
2002-P-0474 Massachusetts Department of Environmental Management, Fiscal Year Ended June 30, 2002 (04/24/2002)
2002-P-0486 Massachusetts Department of Fisheries, Wildlife, and Environmental Law Enforcement, Fiscal Year Ended June 30, 2002 (04/25/2002)
2002-P-0487 Massachusetts Fisheries and Wildlife, Fiscal Year Ended June 30, 2002 (04/26/2002)
2002-P-0488 Massachusetts Division of Marine Fisheries, Fiscal Year Ended June 30, 2002 (04/26/2002)
2002-P-0489 Massachusetts Fisheries and Wildlife and Environmental Law Enforcement, Fiscal Year Ended June 30, 2002 (04/26/2002)
2002-P-0603 New Hampshire Fish and Game Department, Fiscal Year Ended June 30, 2003 (06/10/2002)
2002-P-0649 South Carolina Department of Natural Resources, Fiscal Year Ended June 30, 2003 (07/09/2002)
2002-P-0671 Tennessee Wildlife Resources Agencies, Fiscal Year Ended June 30, 2002 (07/17/2002) *\$467,385
2002-P-0672 Tennessee Wildlife Resources Agencies, Fiscal Year Ended June 30, 2003 (07/17/2002) *\$409,064
2002-P-0673 South Dakota Department of Game, Fish and Parks, Fiscal Year Ended June 30, 2003 (07/17/2002) *\$12,718
2002-P-0684 Maryland Department of Natural Resources, Fiscal Year Ended June 30, 2003 (07/22/2002)
2002-P-0690 West Virginia Department of Natural Resources, Fiscal Year Ended June 30, 2003 (07/22/2002)

- 2002-P-0707** Arkansas Game and Fish Commission, Fiscal Year Ended June 30, 2002 *(07/31/2002)*
- 2002-P-0729** Florida Fish and Wildlife Conservation Commission, Fiscal Year Ended June 30, 2003
(08/07/2002)
- 2002-P-0730** Florida Fish and Wildlife Conservation Commission, Fiscal Year Ended June 30, 2004
(08/07/2002)
- 2002-P-0734** Wisconsin Department of Natural Resources, Fiscal Year Ended June 30, 2003
(08/12/2002)
- 2002-P-0756** Oklahoma Department of Wildlife Conservation, Fiscal Year Ended June 30, 2003
(08/26/2002)
- 2002-P-0761** Colorado Department of Natural Resources, Fiscal Year Ended June 30, 2003
(08/27/2002)
- 2002-P-0766** North Carolina Wildlife Resources Commission, Fiscal Year Ended June 30, 2003
(08/30/2002)
- 2002-P-0768** North Dakota Department of Game and Fish, Fiscal Year Ended June 30, 2003
(09/03/2002)
- 2002-P-0769** North Dakota Department of Game and Fish, Fiscal Year Ended June 30, 2004
(09/03/2002)
- 2002-P-0772** Massachusetts Department of Food and Agriculture, Fiscal Year Ended June 30, 2003
(09/04/2002)
- 2002-P-0800** New Mexico Department of Game and Fish, Fiscal Year Ended June 30, 2003
(09/18/2002)

U.S. Geological Survey

- 2002-P-0648** Wyoming Geological Survey, Fiscal Year Ended June 30, 2003 *(07/09/2002)*

Appendix 3

Monetary Impact of Audit Activities from April 1, 2002 through September 30, 2002

ACTIVITY	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE (* and **)	REVENUES	TOTAL
<i>Bureau of Indian Affairs</i>	\$2,021,869	\$11,267,055	0	\$13,288,924
<i>Bureau of Reclamation</i>	758,160	0	0	758,160
<i>Fish and Wildlife Service</i>	1,797,643	889,167	\$1,610,935	4,297,745
<i>Insular Areas: **</i>				
- <i>Federated States of Micronesia</i>	329,504	0	0	329,504
-- <i>Chuuk</i>	32,871	0	0	32,871
- <i>Guam</i>	1,702,331	300,260	0	2,002,591
- <i>U.S. Virgin Islands</i>	2,738,741	2,553,732	0	5,292,473
<i>Multi-office Audit</i>	0	145,177	0	145,177
<i>National Park Service</i>	0	2,852,732	0	2,852,732
<i>Office of Surface Mining</i>	1,220	402,214	0	403,434
TOTAL	\$9,382,339	\$18,410,337	\$1,610,935	\$29,403,611

* Includes monetary impact of indirect cost proposals negotiated.

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

Non-Federal Funding Included in Monetary Impact of Audit Activities During the 6-Month Period that Ended September 30, 2002

- No. 2002-I-0043** "Grants for the Construction of Health Care Facilities, Department of Health Government of the Virgin Islands," dated September 20, 2002. Of the \$2,725,822 reported as monetary impact, \$344,300 represents Insular Area funds.
- No. 2002-I-0046** "Professional Service Contracts, Government of the Virgin Islands," dated September 20, 2002. All of the \$1,224,791 reported as monetary impact, represents Insular Area funds.

Appendix 5

Table I

Inspector General Audit Reports with Questioned Costs*

	Number of Reports	Questioned Costs	Unsupported Costs
A. <i>For which no management decision had been made by the commencement of the reporting period.¹</i>	85	\$63,064,079	\$369,488
B. <i>Which were issued during the reporting period.</i>	37	8,142,941	2,692,431
<i>Total (A+B)</i>	122	\$71,207,020	\$3,061,919
C. <i>For which a management decision was made during the reporting period.</i>	54	\$31,705,783	0
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	51	\$31,403,631	0
(ii) <i>Dollar value of recommendations that were not agreed to by management.</i>	3	\$302,152	0
D. <i>For which no management decision had been made by the end of reporting period.</i>	68	\$39,501,237	\$3,061,919
E. <i>For which no management decision was made within 6 months of issuance.</i>	88	\$63,285,215	\$369,488

* Unsupported costs are included in questioned costs.

¹ 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 (\$1,149,791). This amount is not subject to a Department of the Interior management decision.

Appendix 5

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>	11	\$28,845,215
B. <i>Which were issued during the reporting period.¹</i>	115	17,991,037*
<i>Total (A+B)</i>	126	\$46,836,252
C. <i>For which a management decision was made during the reporting period.</i>	111	\$12,703,613*
(i) <i>Dollar value of recommendations that were agreed to by management.</i>	111	\$12,703,613*
(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 reporting period.</i>	15	\$34,132,639
E. <i>For which no management decision was made within 6 months of issuance.</i>	11	\$28,845,215

* Amount includes indirect cost proposals negotiated.

¹ 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 (\$419,300). This amount is not subject to a Department of the Interior management decision.

Appendix 5

Table III

Inspector General Audit Reports with Lost or Potential Additional Revenues

	Number of Reports	Dollar Value
A. <i>For which no management decision had been made by the commencement of the reporting period.</i>	3	\$49,760,930
B. <i>Which were issued during the reporting period.</i>	1	1,610,935
<i>Total (A+B)</i>	4	\$51,371,765
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 reporting period.</i>	1	\$51,371,765
E. <i>For which no management decision was made within 6 months of issuance.</i>	3	\$49,760,930

Appendix 6

Summary of Audit Reports Over 6-Months Old Pending Management Decisions

This listing includes a summary of internal, contract (except pre-awards), grant, and single audit reports that were over 6 months old on September 30, 2002 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

Insular Areas

Guam

2001-I-0417 Loan Programs, Guam Economic Development Authority, Government of Guam
(09/21/2001) 4 Recommendations and \$7,995,752 Unresolved

Republic of the Marshall Islands

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

Multi-Office

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

Contract and Grant Audits

Bureau of Indian Affairs

1994-E-0784 Costs Claimed by Diversified Business Technologies Corporation Under Contract No. CBM000047 (06/10/1994) \$825,170 Unresolved (Circumstances beyond the Bureau's control have delayed resolution of the costs.)

1994-E-0919 Costs Claimed by Diversified Business Technologies Corporation Under Contract No. CBM000147 (06/30/1994) \$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 Bureau of Reclamation Under Contract No. 1425-5-CC-40-17910 (09/18/2000) \$982,917 Unresolved
- 2001-E-0184** Mingus Constructors, Incorporated, Claim for Equitable Adjustment Submitted to Bureau of Reclamation Under Contract No. 1425-5-CC-40-17910 (02/14/2001) \$725,790 Unresolved
- 2001-E-0229** Sloat and Associates, Incorporated, Costs Claimed Under Bureau of Reclamation Contract No. 1425-5-CC-40-18140 (02/14/2001) \$157,964 Unresolved

Minerals Management Service

- 2001-E-0355** Ute Indian Tribe, Costs Billed Under Minerals Management Service Cooperative Agreement No. 15-35-0002040270 from October 1, 1994 through September 30, 2000 (05/04/2001) \$132,217 Unresolved

National Park Service

- 2000-E-0289** JCM Control Systems, Incorporated, Costs Billed from January 1, 1997 through July 16, 1999 Under National Park Service Contract No. 1443CX300094906 (03/24/2000) \$83,125 Unresolved
- 2000-E-0607** Harrison and Palmer, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX00094906 (08/08/2000) \$52,703 Unresolved
- 2000-E-0706** Southern Insulation, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from November 1, 1996 through June 1, 1999 (09/29/2000) \$86,262 Unresolved
- 2001-E-0035** Callas Contractors, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1997 (11/07/2000) \$16,425 Unresolved
- 2001-E-0036** Capitol Mechanical Construction, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1999 (11/07/2000) \$98,194 Unresolved
- 2001-E-0244** E.M.S. Consultants, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from May 1, 1996 through June 1, 1999 (02/27/2001) \$327,330 Unresolved
- 2001-E-0336** JCM Control Systems, Incorporation, Costs Billed Under National Park Service Contract No. 1444CX300094906 from January 1, 1994 through July 16, 1999 (04/23/2001) \$109,865 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) \$779,274 Unresolved

U.S. Fish and Wildlife Service

1998-E-0198 U.S. Fish and Wildlife Service Federal Grants to the State of Colorado for Fiscal Years 1994 and 1995 (01/16/1998) \$1,457,264 Unresolved

U.S. Geological Survey

1993-E-0339 TGS Technology, Incorporated, Closing Statement (12/22/1992) \$786,501 Unresolved

Single Audits

Bureau of Indian Affairs

1996-A-1122 Northwestern Band of the Shoshoni Nation, Fiscal Year Ended December 31, 1994 (08/15/1996) 1 Recommendation and \$8,940 Unresolved (Circumstances beyond the Bureau's control have delayed resolution of the costs.)

2001-A-0473 Lovelock Paiute Tribes for the Fiscal Year Ended December 31, 1998 (09/27/2001) 5 Recommendations and \$52,000 Unresolved

2001-A-0509 Picayune Rancheria of the Chukchansi Indian Tribe, Fiscal Year Ended December 31, 1998 (09/19/2001) 8 Recommendations Unresolved

2001-A-0520 Round Valley Indian Tribe, Fiscal Year Ended December 31, 1999 (09/24/2001) 3 Recommendations and \$32,246 Unresolved

2002-A-0045 Rincon San Luiseno Band of Mission Indians, Fiscal Year Ended December 31, 1999 (10/30/2001) 3 Recommendations Unresolved

2002-A-0067 Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 1999 (11/16/2001) 8 Recommendations and \$3,231,341 Unresolved

2002-A-0169 Sherwood Valley Rancheria, Fiscal Year Ended December 31, 1999 (02/05/2002) 4 Recommendations Unresolved

2002-A-0226 Chief Leschi Schools, Incorporated, Fiscal Year Ended June 30, 2000 (03/21/2002) 4 Recommendations Unresolved

2002-A-0227 Shonto Governing Board of Education, Incorporated, Fiscal Year Ended June 30, 2000 (03/21/2002) 5 Recommendations Unresolved

National Park Service

- 1998-A-0194** Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 1997 (12/24/1997) 1 Recommendation Unresolved
- 1998-A-0229** National Institute for the Conservation of Cultural Property, Incorporated, 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 Recommendations Unresolved
- 2000-A-0158** Georgia Trust for Historic Preservation, Incorporated, 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
- 2001-A-0089** Georgia Trust for Historic Preservation, Incorporated, Fiscal Year Ended March 31, 1999 (12/14/2000) 1 Recommendation Unresolved
- 2001-A-0251** Decatur, Alabama, Fiscal Year Ended September 30, 1997 (03/01/2001) 1 Recommendation Unresolved
- 2002-A-0028** Georgia Trust for Historic Preservation, Incorporated, 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

Office of Surface Mining Reclamation and Enforcement

- 2000-A-0087** Sheridan, Wyoming, Fiscal Year Ended June 30, 1998 (11/05/1999) 1 Recommendation Unresolved
- 2002-A-0211** Illinois, Fiscal Year Ended June 30, 2000 (03/15/2002) 1 Recommendation Unresolved

Office of the Secretary

- 2000-A-0099** Pennsylvania State University, Fiscal Year Ended June 30, 1998 (11/19/1999) 1 Recommendation and \$2,303 Unresolved
- 2001-A-0450** Connecticut College, New London, Connecticut, Fiscal Year Ended June 30, 1999 (07/31/2001) 1 Recommendation and \$3,234 Unresolved
- 2000-A-0062** Hawaii, Fiscal Year Ended June 30, 1998 (11/04/1999) 1 Recommendation and \$32,167 Unresolved

U.S. Fish and Wildlife Service

- 1997-A-0993** 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 and \$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
- 2001-A-0195** Utah, Fiscal Year Ended June 30, 1999 (01/29/2001) 1 Recommendation and \$30,183 Unresolved
- 2001-A-0202** California, Fiscal Year Ended June 30, 1999 (01/29/2001) 1 Recommendation Unresolved
- 2001-A-0242** New Hampshire, Fiscal Year Ended June 30, 1998 (02/23/2001) 1 Recommendation Unresolved
- 2001-A-0460** Montana, Fiscal Year Ended June 30, 1999 (07/31/2001) 5 Recommendations Unresolved
- 2002-A-0182** Arkansas Game and Fish Commission, Fiscal Year Ended June 30, 2000 (02/22/2002) 1 Recommendation Unresolved

Appendix 7

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

This is a listing of internal audit reports with management decisions over 6 months old for which corrective action has not been completed. It provides report number, title issue date, and the number of recommendations without final corrective action. These reports continue to be monitored by the Focus Leader for Management Control and Audit Follow-up, Assistant Secretary for Policy, Management and Budget, for completion of corrective action. (Note: The Insular Area reports listed pertain to corrective actions that pertain to programs funded by the Department of the Interior.)

Bureau of Indian Affairs

- 1995-I-1402** Wapato Irrigation Project, Bureau of Indian Affairs (09/30/1995) 2 Recommendations
2001-I-0237 Construction Costs of Chief Leschi School, Constructed by the Puyallup Tribe Under Bureau of Indian Affairs Replacement School Construction (03/05/2001) 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) 9 Recommendations

Bureau of Land Management

- 1992-I-0828** Onshore Geophysical Exploration Program (05/26/1992) 2 Recommendations
1995-I-0379 Follow-up of Recommendations Relating to the Bureau of Land Management User Charges for Mineral-Related Document Processing (01/23/1995) 2 Recommendations
1995-I-0747 Right-of-Way Grants (03/31/1995) 6 Recommendations
1997-I-1300 Issuance of Mineral Patents, Bureau of Land Management and Office of the Solicitor (09/30/1997) 1 Recommendation
1999-I-0677 Rangelands Improvement Program (07/28/1999) 1 Recommendation
1999-I-0808 Cultural Resource Management (09/03/1999) 2 Recommendations
2002-I-0022 Independent Auditors' Report on the Bureau of Land Management's Financial Statements for Fiscal Years 2001 And 2000 (03/15/2002) 5 Recommendations

Bureau of Reclamation

- 1994-I-0930** Irrigation of Ineligible Lands (07/11/1994) 3 Recommendations
1998-I-0383 Central Valley Project Restoration Fund (03/31/1998) 1 Recommendation
1998-I-0623 Follow-up of Mainframe Computer Policies and Procedures, Administrative Service Center (8/20/1998) 5 Recommendations
1999-I-0588 Lower Brule Sioux Rural Water System, Mni Wiconi Rural Water Supply Project (06/24/1999) 1 Recommendation

- 1999-I-0627** Oglala Sioux Rural Water Supply System, Mni Wiconi Rural Water Supply Project (06/29/1999) 4 Recommendations
- 2000-I-0376** Concessions Managed by the Bureau Of Reclamation (05/08/2000) 5 Recommendations
- 2001-I-0408** Bureau of Reclamation's Financial Statement for Fiscal Year 2000 (06/08/2001) 1 Recommendations
- 2002-I-0004** Improvements Needed in Security Management of Information Technology Systems Supporting Energy and Water Operations (10/26/2001) 3 Recommendations
- 2002-I-0024** Independent Auditors' Report on the Bureau Of Reclamation's Financial Statements for Fiscal Years 2001 and 2000 (03/25/2002) 6 Recommendations

Insular Areas

Republic of the Marshall Islands

- 1999-I-0952** Marshall Islands Development Bank (09/30/1999) 3 Recommendations

Minerals Management Service

- 2000-I-0279** Oil Royalty-In-Kind Program for Small Refiners (03/27/2000) 1 Recommendation
- 2002-I-0023** Independent Auditors' Report on the Minerals Management Service's Financial Statements for Fiscal Years 2001 and 2000 (03/15/2002) 2 Recommendations

Multi-Office

- 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) 4 Recommendations
- 2002-I-0018** U.S. Department of the Interior's Fiscal Year 2001 Annual Departmental Report on Accountability (02/27/2002) 50 Recommendations

National Park Service

- 1997-I-0908** Automated Law Enforcement System (06/23/1997) 1 Recommendation
- 1998-I-0406** Followup of Recommendations Concerning Utility Rates Imposed by the National Park Service (04/15/1998) 5 Recommendations
- 1999-I-0518** Audit of Land Acquisition Activities (05/28/1999) 2 Recommendations
- 1999-I-0959** Deferred Maintenance (09/30/1999) 1 Recommendation
- 2000-I-0621** Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Year 1999 (08/08/2000) 2 Recommendations

- 2001-I-0116** Collection and Use of Concession Fees *(01/11/2001)* 1 Recommendation
2001-I-0305 Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Year 2000 *(03/30/2001)* 12 Recommendations
2002-I-0019 Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2001 and 2000 *(03/15/2002)* 14 Recommendations

Office of Surface Mining Reclamation and Enforcement

- 2001-I-0415** Improvements Made in General Controls Over Automated Information Systems *(09/21/2001)* 1 Recommendation

Office of the Secretary

- 1998-I-0712** Receipt and Expenditure of Funds by the Utah Reclamation Mitigation and Conservation Commission for Fiscal Years 1996 and 1997 *(09/30/1998)* 3 Recommendations
2001-I-0407 Independent Auditors' Report on Departmental Offices' Financial Statements for Fiscal Year 2000 *(05/31/2001)* 3 Recommendations

Office of the Special Trustee for American Indians

- 1997-I-1168** Judgment Funds Awarded to the Navajo Nation *(09/22/1997)* 1 Recommendation
2000-I-0434 Independent Auditors' Report on the Financial Statements for Fiscal Years 1998 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 *(05/11/2000)* 1 Recommendation

U.S. Fish and Wildlife Service

- 1995-I-0376** Concession Fees *(01/17/1995)* 1 Recommendation
1997-I-1302 Partners for Wildlife Habitat Restoration Program *(09/29/1997)* 3 Recommendations
1997-I-1305 Automated Law Enforcement System *(09/30/1997)* 2 Recommendations
2000-I-0050 Miscellaneous Receipts *(11/09/1999)* 6 Recommendations
2000-I-0709 Monetary Incentive Awards, Federal Aid Program *(09/29/2000)* 2 Recommendations
2001-I-0410 U.S. Fish and Wildlife Service's Financial Statement Audit for Fiscal Year 2000 *(06/24/2001)* 2 Recommendations
2002-I-0025 Independent Auditor's Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2001 and 2000 *(03/25/2002)* 7 Recommendations

U.S. Geological Survey

1999-I-0381 Additional Controls Needed Over Data Processing Environment at U.S. Geological Survey's Reston Enterprise Data Services Center (03/24/1999) 2 Recommendations

Appendix 8

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

American Samoa

2002-I-0003 Assessment and Collection of Taxes (11/15/2001) 2 Unimplemented and 11 Unresolved Recommendations

Guam

1998-I-0264 Legislature Capital Improvement Fund, Guam Legislature (02/20/1998) 4 Unresolved Recommendations

1999-I-0013 On-Call Substitute Teachers, Department of Education (10/21/1998) 1 Unresolved Recommendation

1999-I-0255 Federal Grant Program Travel Activities, Department of Education (02/25/1999) 7 Unresolved Recommendations

1999-I-0455 Extended Day Program, Department of Education (05/11/1999) 8 Unresolved Recommendations

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

2001-I-0419 Qualifying Certificate Program, Guam Economic Development Authority (09/30/2001) 6 Unresolved Recommendations

Republic of the Marshall Islands

1994-I-0021 Capitol Relocation Project (10/18/1993) 2 Unresolved Recommendations

Northern Mariana Islands

1994-I-0936 Follow-up of Recommendations Concerning the Economic Development Loan Fund, Commonwealth Development Authority (07/18/1994) 2 Unresolved Recommendations

1996-I-0596 Management of Public Land (03/20/1996) 6 Unresolved Recommendations

1999-I-0147 Management of Federal Grants, Public School System (12/15/1998) 1 Unresolved Recommendation

U.S. Virgin Islands

1991-I-0467 Followup of Recommendations Contained in Report on the Road Fund (02/19/1991) 1 Unresolved Recommendation

1993-I-0363 Inmate Care, Rehabilitation, and Safety, Bureau of Corrections (12/31/1992) 10 Unresolved Recommendations

1993-I-0572 Supply and Equipment Management, Department of Education (02/19/1993) 9 Unresolved Recommendations

1993-I-0670 Personnel, Property Management, and Procurement Practices, Bureau of Corrections (03/11/1993) 14 Unresolved Recommendations

1997-I-0040 Division of Agriculture, Department of Economic Development and Agriculture (10/21/1996) 8 Unresolved Recommendations

1997-I-0243 Workmen's Compensation Program (12/30/1996) 15 Unresolved Recommendations

1998-I-0188 Internal Revenue Taxes, Bureau of Internal Revenue (12/30/1997) 1 Unresolved Recommendation

1998-I-0191 Building Permit Fees, Department of Planning and Natural Resources (12/30/1997) 7 Unimplemented Recommendations

1998-I-0263 Sewage System User Fees (02/20/1998) 5 Unresolved Recommendations

1998-I-0384 Hurricane-Related Contracting, Department of Education (03/31/1998) 4 Unresolved Recommendations

1998-I-0468 Followup of Recommendations Relating to the Bureau of Corrections, Department of Justice (05/29/1998) 6 Unresolved Recommendations

1998-I-0670 Interfund Loans and Federal Grant Balances (09/09/1998) 14 Unresolved Recommendations

1999-I-0365 Followup of Recommendations Relating to Personnel Management Practices, Division of Personnel (03/26/1999) 3 Unresolved Recommendations

2001-I-0107 Administrative Functions, Legislature of the Virgin Islands (12/29/2000) 8 Unresolved Recommendations

2001-I-0303 Billing and Collection Functions, Virgin Islands Port Authority (03/30/2001) 9 Unresolved Recommendations

2002-I-0009 Virgin Islands Housing Finance Authority (12/31/2001) 2 Unresolved Recommendations

SINGLE AUDITS

American Samoa

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

Commonwealth of the Northern Mariana Islands

1998-A-0339 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1996 (03/11/1998) 47 Recommendations and \$11,176,309 Unresolved

1999-A-0355 Commonwealth of the Mariana Islands' Public School System, Fiscal Year Ended September 30, 1995 (03/12/1999) 1 Recommendation Unresolved

2001-A-0269 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1999 (03/08/2001) 43 Recommendations and \$146,174 Unresolved

2002-A-0180 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2000 (02/19/2002) 1 Recommendation Unresolved

Federated States Of Micronesia

2000-A-0139 Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1998 (12/10/1999) 19 Recommendations and \$97,396 Unresolved

Kosrae

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

Pohnpei

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

Guam

2000-A-0195 Government of Guam, Fiscal Year Ended September 30, 1998 (01/25/2000)
67 Recommendations and \$2,305,544 Unresolved

2001-A-0289 Government of Guam, Fiscal Year Ended September 30, 1999 (03/26/2001)
35 Recommendations and \$3,147,789 Unresolved

2002-A-0164 Government of Guam, Fiscal Year Ended September 30, 2000 (01/30/2002)
1 Recommendation and \$3,526,590 Unresolved

Republic of the Marshall Islands

- 2001-A-0029** Republic of the Marshall Islands, Fiscal Year Ended September 30, 1999 *(10/30/2000)*
28 Recommendations and \$2,298,000 Unresolved
- 2001-A-0498** Republic of the Marshall Islands, Fiscal Year Ended September 30, 2000 *(09/17/2001)*
49 Recommendations and \$840,522 Unresolved

Republic of Palau

- 1992-A-0885** Republic of Palau, Fiscal Year Ended September 30, 1989 *(06/05/1992)*
1 Recommendation and \$40,262 Unresolved
- 1999-A-0037** Republic of Palau, Fiscal Year Ended September 30, 1997 *(10/20/1998)*
21 Recommendations and \$1,029,762 Unresolved
- 2000-A-0000** Republic of Palau, Fiscal Year Ended September 30, 1998 *(10/05/1999)*
14 Recommendations and \$424,084 Unresolved
- 2000-A-0393** Palau Community Action Agency, Fiscal Year End September 30, 1998 *(04/24/2000)*
6 Recommendations Unresolved
- 2001-A-0008** Republic of Palau, National Government, Fiscal Year Ended September 30, 1999
(10/17/2000) 1 Recommendation and \$28,888 Unresolved
- 2001-A-0063** Palau Community College, Fiscal Year Ended September 30, 1999
(12/04/2000) 14 Recommendations Unresolved
- 2001-A-0261** Palau Community Action Agency, Fiscal Year Ended September 30, 1999 *(03/05/2001)*
10 Recommendations Unresolved

Appendix 9

Program Integrity Reports Issued During the 6-Month Period Ended September 30, 2002

2001-I-412-PSI	Allegations Concerning Conduct of Department of the Interior Employees Involved in Various Aspects of the <i>COBELL</i> Litigation (06/2002)
2002-I-0039	Homeland Security: Protection of Critical Infrastructure Facilities and National Icons (06/07/2002)
2002-I-0053	Assessment No. 2 - Critical Infrastructure Systems (09/25/2002)

Appendix 10

Cross-References to the Inspector General Act

	<u>Page</u>
<u>Inspector General Act of 1978, as amended</u>	
Section 4(a)(2) Review of Legislation and Regulations	N/A*
Section 5(a)(1) Significant Problems, Abuses, and Deficiencies	3-31
Section 5(a)(2) Recommendations for Corrective Action with Respect to Significant Problems, Abuses, and Deficiencies	3-31
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Section 5(a)(6) List of Audit Reports Issued during the Reporting Period	33-35
Section 5(a)(7) Summary of Significant Reports	3-31
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Section 5(a)(9) Statistical Table - Recommendations that Funds be Put to Better Use	63
Section 5(a)(10) Summary of Audit Reports Issued before the Commencement of the Reporting Period for which no Management Decision has been made	70-73
Section 5(a)(11) Significant Revised Management Decisions made during the Reporting Period	N/A*
Section 5(a)(12) Significant Management Decisions with which the Inspector General is in Disagreement	N/A*
Section 5(a)(13) Information Described Under Section 05(b) of the Federal Financial Management Improvement Act of 1996	N/A*

*N/A: Nothing to report this period.



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