



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

Semiannual Report

April 1998





## MESSAGE FROM THE INSPECTOR GENERAL

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**A**bout 5 years ago, the National Performance Review was undertaken to change the way the Federal Government operated. As "agents of positive change" whose mission is to promote precisely the type of government that the public is demanding, the Office of Inspector General (OIG), through its audit and investigative activities, plays a critical role in responding to the public's demands for accountability and in reinventing and improving Government operations.

To assist in meeting its statutory mission and its strategic goals, OIG has provided proactive, independent, and objective evaluations of the economy, efficiency, and effectiveness of Department of the Interior (DOI) programs and operations during this 6-month period. As part of our shared commitment with DOI to improve program operations, we are providing, or have provided, technical and audit assistance through participation on several DOI task forces or working groups formed to address issues in the areas of the year 2000 computer problem, the use of the Governmentwide purchase card, and settlement of a lawsuit involving indirect costs provided to Indian tribes for administering their Federal programs.

As part of our continuing efforts to foster an effective working relationship, we have also asked DOI, bureau, and insular area government officials to participate in our planning process by providing audit suggestions that will both benefit the agencies and focus our resources on those areas most critically in need of an independent assessment.

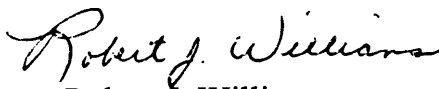
In addition to our planned activities, we are, with increasing frequency, responding to requests to initiate audits and investigations of DOI programs and operations. On the audit side, we have reviewed the reported maintenance backlog of two bureaus and selected maintenance activities at a national battlefield at the request of members of the Congress. OIG auditors and investigators are participating in 10 joint audit-investigative activities and on 12 task forces formed by U.S. Attorneys and other Federal agencies throughout the continental United States and the insular areas to investigate allegations of fraud, public corruption, and the misappropriation of funds.

On the investigative side, OIG is providing proactive technical assistance in partnership with all DOI bureaus to more effectively combat fraud, waste, and abuse. In that regard, we are continuing with the Fraud Awareness outreach program, which we instituted more than 3 years ago to familiarize DOI employees with the work of OIG so that the reporting of fraud is increased by those in the best position to detect it--the employees actually involved in administering DOI's programs. During this semiannual period, we have given 34 Fraud Awareness presentations to a broad range of employee groups, including National Park Service rangers and Minerals Management Service staff involved in collecting mineral royalties.

While executing our statutory audit and investigative responsibilities, we are also pursuing our strategic goal of improving our own operations by constantly assessing our day-to-day activities and establishing performance measures to evaluate our progress toward providing quality and valuable services to our stakeholders and an efficient and effective workplace environment for OIG employees. For example, one of the primary purposes of our reports of investigation is to assist DOI managers in determining whether administrative action to discipline an employee, change a procedure, or rewrite policy is appropriate. In that regard, each report is accompanied by a rating sheet that invites bureau managers to assess the report in terms of its clarity and effectiveness in resolving the allegations.

As stated by the Vice President in his recent message to Federal workers, "Today, the reinventing government initiative is the longest running and most successful government reform effort in history." OIG is proud to be part of this successful initiative and will continue to improve and change to meet the public's demands for a more efficient and effective Government.

On a personal note, Mr. Lennox Leonard Young, 31, a Management Analyst for OIG, died on March 9, 1998. From October 1994 to February 1998, Mr. Young created the format and design of the Semiannual Report and was responsible for its production and publication. The unexpected death of this young, talented, and aspiring individual has been a significant loss to our organization. This Semiannual Report is dedicated to the memory of Lennox Leonard Young (1966-1998).

  
Robert J. Williams  
Acting Inspector General



# CONTENTS

	Page
Statistical Highlights .....	iv
Introduction .....	1
Department Profile .....	1
OIG Organization .....	2
Audit and Investigative Activities .....	4
Summary of Audit Results .....	4
Investigative Matters .....	4
Congressional Hearings .....	6
Legislative Reviews .....	8
Significant Audits and Investigations .....	10
Bureau Financial Statement Audits .....	10
Bureau of Indian Affairs .....	10
Bureau of Land Management .....	12
Bureau of Reclamation .....	13
Insular Areas .....	15
Minerals Management Service .....	22
Multi-Office .....	23
National Park Service .....	24
Office of the Special Trustee for American Indians .....	26
U.S. Fish and Wildlife Service .....	27
U.S. Geological Survey .....	28
 <b>Appendices</b>	
1- Summary of Audit Activities From October 1, 1997, Through March 31, 1998 .....	29
2- Audit Reports Issued or Processed and Indirect Cost Proposals Negotiated During the 6-Month Period Ended March 31, 1998 .....	30
- Internal Audits .....	30
- Contract and Grant Audits .....	32
-Single Audits .....	34
-IndirectCostProposals .....	43
3- Monetary Impact of Audit Activities From October 1, 1997, Through March 31, 1998 .....	47
4- Non-Federal Funding Included in Monetary Impact of Audit Activities During the 6-Month Period Ended March 31, 1998 .....	48
5- Audit Resolution Activities .....	49
- Table I - Inspector General Audit Reports With Questioned Costs .....	49
- Table II - Inspector General Audit Reports With Recommendations That Funds Be Put To Better Use .....	50
- Table III - Inspector General Audit Reports With Lost or Potential Additional Revenues .....	51
6- Summary of Audit Reports Over 6 Months Old Pending Management Decisions .....	52
-Internal Audits .....	52
-ContractandGrantAudits.. ..	54
-Single Audits .....	55
7- Summary of Internal Audit Reports Over 6 Months Old Pending Corrective Action .....	59
8- Statutory and Administrative Responsibilities .....	64
9- Cross-References to the Inspector General Act .....	65



# STATISTICAL HIGHLIGHTS

## Audit Activities

Audit Reports Issued or Processed .....	299
- Internal Audits .....	37
- Contract and Grant Audits .....	27
- Single Audits .....	235
Indirect Cost Proposals Negotiated .....	90

## Impact of Audit Activities - (Dollar Amounts in Millions)

Total Monetary Impact .....	\$74.9
- Questioned Costs .....	\$17.8
- Recommendations That Funds Be Put To Better Use .....	\$19.0
- Lost or Potential Additional Revenues .....	\$38.1
Internal Audit Recommendations Made .....	165
Internal Audit Recommendations Resolved .....	85

## Investigative Activities

Total Reports Issued .....	67
Cases Closed .....	96
Cases Opened .....	78
Cases Pending .....	447
Hotline Complaints Received .....	55
Hotline Complaint Matters Opened .....	0
Hotline Complaint Matters Closed .....	18
Hotline Complaint Matters Pending .....	40
General Information Matters Received .....	164

## Impact of Investigative Activities

Indictments/Informations .....	26
Convictions .....	16
Sentencings .....	20
- Jail .....	563 months
- Probation .....	768 months
- Community Service .....	683 hours
- Criminal Judgments/Restitutions .....	\$9,935,362
Cases Pending Prosecutive Action as of October 1, 1997 .....	128
Cases Referred for Prosecution This Period .....	44
Cases Declined .....	9
Cases Pending Prosecutive Action as of March 31, 1998 .....	141
Administrative Actions .....	22
Civil Referrals .....	3
Civil Declinations .....	7
Civil Judgments(1) .....	\$125,000
Cases Pending Civil Action as of March 31, 1998 .....	42

**Administrative Actions Taken by Bureaus**

Matters Referred for Administrative Action .....	47
Removals/Resignations .....	1
Employee Suspensions (Totaling 132 days) .....	4
Reprimands/Counseling .....	6
Reassignments/Transfers .....	1
Administrative Recoveries/Restitutions (Totaling \$305,805) .....	4
General Policy Actions .....	6



# INTRODUCTION

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## Department Profile

The Congress created the Department of the Interior (DOI) on March 3, 1849, to manage the Nation's internal affairs.

As the Nation's principal conservation agency, DOI's mission is to encourage and provide for the appropriate management, preservation, and operation of the Nation's public lands and natural resources for use and enjoyment both now and in the future; to carry out related scientific research and investigations in support of these objectives; to develop and use resources in an environmentally sound manner and provide an equitable return on these resources to the American taxpayer; and to carry out trust responsibilities of the U.S. Government with respect to American Indians and Alaska Natives and support for the U.S. Territories and insular areas.

In fiscal year 1997, DOI had about 66,000 employees based in over 2,000 locations, spent about \$9 billion, and collected revenues of about \$9 billion. The jurisdiction of DOI includes the following:

Administering over 500 million acres of Federal lands and over 56 million acres of Indian trust lands.

Managing, developing, and protecting water and related resources in an environmentally and economically sound manner.

Managing mineral resources on the Outer Continental Shelf and on Federal and

Indian lands and collecting, verifying, and distributing revenues from these lands in a timely manner.

Conserving, protecting, and enhancing fish and wildlife and their habitats.

Preserving the natural and cultural resources and values of the national park system.

Sustaining the health, diversity, and productivity of the Nation's public lands.

Fulfilling trust responsibilities and promoting self-determination on behalf of tribal governments, American Indians, and Alaska Natives.

Providing the Nation with reliable scientific information to describe and understand the earth.

Reclaiming abandoned mine sites and enforcing regulations to ensure that coal mines are operated in a manner that protects citizens and the environment.

# OIG Organization

To cover DOI's many and varied activities, the Office of Inspector General (OIG) has a budget of \$24.5 million and has 240 full-time employees.

Employees are under the direction of the Assistant Inspectors General for Audits, Investigations, and Management and Policy and are assigned to the headquarters offices in Washington, D.C., and field offices in Agana, Guam; Rapid City, South Dakota; Albuquerque, New Mexico; Sacramento, California; Arlington, Virginia; St. Paul, Minnesota; Billings, Montana; St. Thomas, U.S. Virgin Islands; Lakewood, Colorado; Tulsa, Oklahoma; New Orleans, Louisiana; and Phoenix, Arizona.

OIG provides policy direction for and conducts, supervises, and coordinates audits, investigations, and other activities in DOI to promote economy, efficiency, and effectiveness and to prevent and detect fraud, waste, abuse, and mismanagement. OIG is DOI's focal point for independent and objective reviews of the integrity of DOI operations and is the central authority concerned with the quality, coverage, and coordination of the audit and investigative services between DOI and other Federal, state, and local governmental agencies. The Inspector General reports directly to the Secretary of the Interior on these matters and is required to keep the Secretary and the Congress fully and currently informed about problems and deficiencies relating to the administration of DOI programs and operations and the necessity for corrective actions.

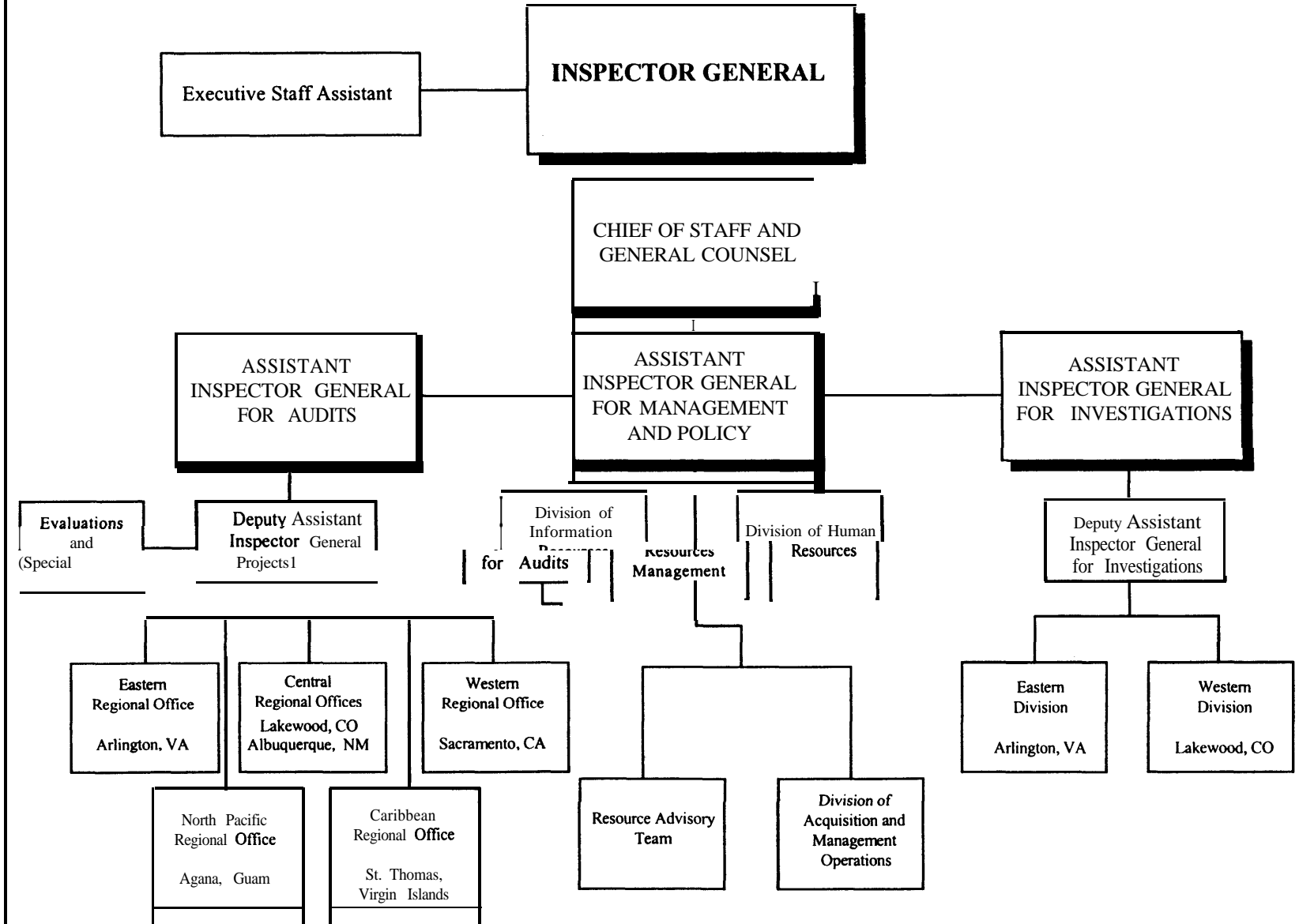
In addition to the Inspector General's requirement for semiannual reporting to the Secretary of the Interior and the Congress in accordance with the Inspector General Act of 1978 (Public Law 95-452), as amended, OIG's mission encompasses a wide array of statutory and administrative audit and investigative responsibilities. These responsibilities include OIG's review of various programs and activities within DOI in accordance with numerous public laws, Office of Management and Budget (OMB) circulars, and criminal and civil investigative authorities (see Appendix 8). The semiannual reporting requirements of the Inspector General Act are cross-referenced to applicable portions of this report in Appendix 9.

In the insular areas of Guam, American Samoa, the U.S. Virgin Islands, and the Commonwealth of the Northern Mariana Islands, OIG is responsible for "establishing an organization which will maintain a satisfactory level of independent audit oversight" for these insular areas in accordance with the Insular Areas Act of 1982 (48 U.S.C. 1422). OIG has additional audit responsibilities in the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau pursuant to the Compact of Free Association Act of 1985 (Public Law 99-239). OIG's organizational chart is presented on page 3.



# U.S. DEPARTMENT OF THE INTERIOR

## OFFICE OF INSPECTOR GENERAL





# AUDIT AND INVESTIGATIVE ACTIVITIES

## Summary of Audit Results

**O**IG auditors issued or processed 299 audit reports during the 6-month period ended March 31, 1998. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the 90 indirect cost proposals negotiated. Monetary findings in the audit reports and indirect cost proposals totaled \$74.9 million, which was composed of questioned costs, funds to be put to better use, and lost or potential additional revenues, as summarized in Appendix 3. Appendix 4 identifies the non-Federal funds (from audits of insular area governments) included in the monetary impact of audit activities. During this 6-month period, OIG resolved \$44.7 million of monetary findings from prior and current reporting periods. Appendix 5 provides summary information on the resolution of the monetary impact, Appendix 6 provides a listing of audit reports over 6 months old pending management decisions on recommendations and/or monetary impact, and Appendix 7 provides a summary of resolved internal audits over 6 months old pending final action by management (implementation) on recommendations and on monetary impacts.

## Investigative Matters

**D**uring the past 6 months, the Office of Investigations has conducted investigations that have resulted in 26 indictments/informations, 16 convictions, criminal judgments/restitutions of \$9,935,362, and civil judgments of \$125,000.

OIG continues to pursue proactive initiatives in order to maximize its ability to detect and prevent fraud, waste, and abuse in DOI programs and operations. As reported in our last Semiannual Report, these initiatives have begun to show results in terms of successful prosecutions. During this semiannual reporting period, that trend continued, as demonstrated in the areas of coal reclamation fees and an Indian gaming task force.

### Coal Reclamation Fees Initiative

**O**IG participated in a Federal task force investigation targeting coal mine operators who attempt to evade reclamation fees owed DOI by means of falsifying documents used by the Office of Surface Mining Reclamation and Enforcement (OSM) to assess these fees or who do not report production in an attempt to avoid payment of reclamation fees owed.

As a result of an investigation undertaken by the task force, a Federal grand jury returned a 91-count indictment against the president of a coal mining company, charging him with conspiracy, mail fraud, pension fraud, obstruction of justice, false statements, and income tax evasion. Of the 91 counts in the indictment, 13 counts involved false statements submitted to OSM in an attempt to avoid payment of \$97,293 in coal reclamation fees. The indictment also charged the president of the coal mining company with attempting to evade payment of Federal income taxes of approximately \$10.1 million.

The company president pled guilty. On February 3, 1998, he was sentenced to 87 months of imprisonment and was ordered to pay restitution of \$4,519,027 to the Government.

### **Indian Gaming Task Force**

For approximately 2 years, OIG agents have been participating in a Federal task force on Indian gaming in Minnesota. This joint law enforcement effort continues to bear results.

During this semiannual reporting period, a tribal official was convicted of accepting a bribe from an official of a gaming company and submitting false Federal income tax returns. On November 5, 1997, the official was sentenced to 30 months of imprisonment. He was also ordered to pay a \$30,000 fine, to make restitution of \$127,258 to his tribe, and to pay the Internal Revenue Service for his outstanding tax liability.

The gaming official who paid the bribe to the tribal officer was convicted of bribing an agent of an Indian tribal government. He was sentenced to 36 months of imprisonment and was ordered to pay a \$60,000 fine. Based on a related indictment, he was also convicted of income tax evasion, conspiracy, obstruction, and securities fraud. Sentencing was pending during this semiannual reporting period.



## CONGRESSIONAL HEARINGS

**D**uring this semiannual reporting period, the Inspector General and the Acting Inspector General testified before Congressional subcommittees on two occasions.

### **Bureau of Land Management and U.S. Fish and Wildlife Service Reporting and Managing of Maintenance Backlogs**

In testimony on February 4, 1998, before the Subcommittee on Interior and Related Agencies, Committee on Appropriations, U.S. House of Representatives, Acting Inspector General Robert J. Williams summarized the results of OIG's review of facilities maintenance activities at the Bureau of Land Management (BLM) and the U.S. Fish and Wildlife Service (FWS). The testimony addressed overall conclusions that BLM (1) had not implemented adequate controls to ensure that its maintenance backlog data were reliable, which resulted in significant errors and inconsistencies in the reported backlog; (2) had not prioritized maintenance projects in its automated maintenance management system or established priorities on a national basis; and (3) had not established formal procedures for tracking program accomplishments or recording project costs. The Acting Inspector General also testified that although the audit found that FWS had established adequate automated systems and formal

procedures for identifying, recording, and managing its maintenance backlog, the audit did not obtain sufficient documentation to verify that the information in the systems was accurate, current, and complete. Moreover, the audit found that a significant portion of FWS's backlog consisted of items such as equipment and facility replacements which should not have been included in the backlog because these items did not meet the Federal accounting standard for deferred maintenance. At the hearing, officials from the General Accounting Office and the Department of Agriculture's OIG provided testimony on facilities maintenance activities at the National Park Service (NPS) and the U.S. Forest Service, respectively.

### **National Park Service Employee Housing at Grand Canyon and Yosemite National Parks**

On October 29, 1997, then-Inspector General Wilma A. Lewis testified before the Subcommittee on Interior and Related Agencies, Committee on Appropriations, U.S. House of Representatives, on the OIG December 1996 audit report "Cost of Construction of Employee Housing at Grand Canyon and Yosemite National Parks, National Park Service" (No. 97-I-224). The testimony included a response to a Congressional request for information on other audits performed by OIG that related to the NPS decision-making process. Also



providing testimony on NPS housing were representatives of the General Accounting Office and NPS.

Regarding construction costs for employee housing at Grand Canyon and Yosemite, former Inspector General Lewis reported that the total estimated cost associated with the construction of 23 single-family houses at Grand Canyon and 34 apartments and 19 single-family houses at Yosemite was \$29.2 million. On a per house basis, the average cost to construct a single-family home was \$390,000 at Grand Canyon and \$584,000 at Yosemite. According to the former Inspector General, these amounts were significantly higher than the cost of similar housing near the parks. For example, comparable housing near Grand Canyon was selling for about \$125,000 to \$175,000, or at least \$25,000 less than the average of NPS's housing unit costs. The sales prices of houses near Yosemite ranged from about \$80,000 to \$300,000, or at least \$284,000 less than the average of NPS's costs. Also, the former Park Superintendent at Grand Canyon decided to build 59 single-family homes rather than the mix of 114 housing units, composed of both single-family and multi-family units, which was recommended by NPS's Denver Service Center and the Pacific West Regional Office. Citing information provided by Grand Canyon officials, the former Inspector General said that 50 permanent and 100 seasonal employees at Grand Canyon would continue to live in "deficient housing at the completion of this housing construction." At Yosemite, we estimated that at least 70 seasonal employees would continue to live "in the same conditions that prompted the funding for the new housing for employees."

The former Inspector General stated that during the review, NPS said that a "primary reason for the high costs of housing at [both] parks was the use of nonstandard and energy efficient materials ... included during the planning and designing processes." However, according to the former Inspector General, the auditors "were not provided [during the review] any cost-benefit analyses to determine and validate the increased costs or benefits" associated with these items. The former Inspector General also commented on the high cost of NPS planning, design, and supervision of the housing construction projects.

The former Inspector General said that the report recommended that NPS "review the strategy that the parks ... [including] Grand Canyon and Yosemite National Parks, have for meeting their employee housing needs to ensure that housing is designed and constructed in a cost-effective manner."

Citing another audit report (No. 92-I-1310) on NPS construction, the former Inspector General said that in the September 1992 report on the proposed replacement of Denali National Park Hotel in Alaska, NPS did not adequately justify the need for the construction of a planned hotel.

The former Inspector General concluded her testimony by discussing audit reports that, while not addressing the NPS decision-making process, did discuss the lack of adequate procedures and guidance in NPS management and administration in the areas of fee assessment and collection and of cost recovery.



## LEGISLATIVE REVIEWS

During this semiannual reporting period, OIG reviewed a number of legislative items and, where appropriate, provided comments. OIG performed these reviews to monitor legislative proposals and evaluate their potential for promoting economy and efficiency and preventing fraud, waste, and mismanagement in the programs and operations of DOI, as required by Section 4(a)(2) of the Inspector General Act of 1978, as amended.

OIG provided comments on H.R. 2883, the Government Performance and Results Act Technical Amendments of 1997. These amendments would require the Inspector General of each agency to audit the program performance reports of the agency and report to the Congress regarding the results of the audits within 45 days of submission of the performance report. OIG noted that the 45-day time period allotted to the Inspectors General for conducting these audits was not feasible and recommended that the legislation provide at least 6 months within which to complete these audits. While OIG agreed that a review of these reports is warranted, OIG commented that the proposed legislation would have a serious adverse impact on the availability of audit resources to accomplish other program and performance audits.

OIG also provided comments on a draft proposal entitled the "Government Waste,

Fraud, and Error Reduction Act of 1998." Among other items, the Act would require Inspectors General to review and report to the Congress and the head of the agency the status of each compromise, default, or final resolution in bankruptcy of any "high value" debt arising out of, or referred to, the agency. A "high value" debt was defined as any debt that exceeded \$1 million--a threshold OIG believed was too low and would seriously impact its ability to carry out other audit activities. In addition, the \$1 million threshold was tied only to the amount of the debt (which included principal, interest, and penalties) rather than to the amount that had been compromised.

OIG also provided comments on Section 122 of a draft House bill entitled the "Competition in Commercial Activities Act of 1998." This bill would (1) require each executive agency to publish an annual list of activities that are not "inherently governmental" and were being performed by Federal employees and (2) establish a process whereby certain entities could challenge omissions from this list. Section 122 requires the Inspector General of each agency to conduct annual reviews of challenges of omissions. OIG commented that the role of the Inspectors General in conducting these reviews is unclear in light of the detailed appeal procedures available to challengers under the draft bill. Furthermore, OIG noted that the current

language of Section 122 does not clearly delineate the scope and nature of the required Inspector General review. Finally, while OIG recognized the possible need for an objective review of the challenge process, it emphasized that mandating an annual OIG review would have a serious adverse impact on the availability of OIG resources to perform other tasks.

OIG also responded to a survey of Inspectors General seeking identification of legislative topics of concern to the Inspector General community. With respect to issues relating to the Inspector General Act of 1978, as amended, OIG commented that the Semiannual Reports required by Section 5 of the Act do not appear to provide the information needed for the Congress to perform its oversight functions. OIG therefore recommended that both the frequency and the content of the statutory reporting requirements be reexamined.



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# SIGNIFICANT AUDITS AND INVESTIGATIONS

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## Bureau Financial Statement Audits

Financial statement audits are required by the Chief Financial Officers Act of 1990. During this semiannual reporting period, OIG audited and issued audit reports on the financial statements of 6 of DOI's 10 bureaus and offices through the coordinated efforts of the bureaus and OIG offices. Specifically, we were able to issue unqualified opinions on the financial statements of OSM, BLM, the Office of Insular Affairs (OIA), the Departmental Offices, the Bureau of Reclamation (BOR), and the Minerals Management Service (MMS). We also reported that for OSM, BLM, OIA, the Departmental Offices, and BOR, internal accounting controls met the required internal control objectives and that there were no material instances of noncompliance with provisions of laws and regulations that we tested.

Although OIG was able to issue unqualified opinions on the financial statements of MMS, the ineffective general controls over the MMS Royalty Management Program's automated information system were considered to be reportable conditions under the standards established by OMB Bulletin 93-06, "Audit Requirements for Federal Financial Statements." In addition, these ineffective general controls were a

significant departure from certain requirements of OMB Circulars A-127, "Financial Management Systems," and A-130, "Management of Federal Information Resources," and were therefore instances of substantial noncompliance with the requirements of Federal financial management systems under the Federal Managers' Financial Integrity Act.

We were unable to complete financial statement audits for the remaining four bureaus and offices because they did not close their financial records and did not prepare, in a timely manner, financial statements that were accurate and complete.

## Bureau of Indian Affairs

### Former Tribal Employees in Payroll Scheme Sentenced

A joint investigation conducted by OIG and the Federal Bureau of Investigation (FBI) revealed that from 1994 to 1996, five employees of a New Mexico Indian tribal organization diverted more than \$200,000 in Federal funds to their personal use. The Bureau of Indian Affairs (BIA) and other Federal agencies funded the nonprofit organization, which was originally established to provide social and economic assistance to 19 Indian tribes in New Mexico. As reported in the last Semiannual



Report, one of these employees was placed in a pre-trial diversion program and was ordered to make restitution, and another employee was sentenced to 4 months of imprisonment and ordered to pay restitution of \$33,800. All five employees were terminated from their positions with the nonprofit organization.

In December 1997, the three remaining defendants were sentenced. One individual was sentenced to 3 years of supervised probation and was ordered to make restitution of \$10,880. A second former employee was sentenced to 4 months of imprisonment, 3 years of supervised probation, and 40 hours of community service and was ordered to pay restitution of \$55,450. The third defendant was sentenced to 8 months of imprisonment and 3 years of supervised probation and was ordered to pay restitution of \$5 1,585.

### **Tribal Officials Who Misappropriated Funds Sentenced**

A joint OIG-FBI investigation into allegations of embezzlement by former officials of a California Indian tribe resulted in the indictment and conviction of the former tribal chairman and former secretary-treasurer. On June 11, 1997, a Federal grand jury indicted both individuals on 29 counts of misappropriation of tribal funds and conspiracy. The indictment charged that they had converted to their personal use a BIA check, payable to the tribe, in the amount of \$176,469. In addition, they were charged with converting 19 other checks made payable to the tribe to their own use. The former tribal chairman was also charged with using a tribal credit

card to purchase more than \$7,800 in personal items.

On December 4, 1997, after a jury trial in Federal court in Los Angeles, the former chairman was found guilty of 1 count of conspiracy and 27 counts of embezzlement. The former secretary-treasurer was found guilty of 1 count of conspiracy and 20 counts of embezzlement. On February 9, 1998, each individual was sentenced to 27 months of imprisonment, to be followed by 3 years of supervised probation. In addition, the former tribal chairman was ordered to pay a \$1,400 special assessment. The former secretary-treasurer was ordered to pay \$180,303 in restitution to the tribe and a special assessment of \$1,050. Both individuals were released on bond pending appeal of their convictions.

### **Tribal Office Manager Involved in \$46,000 Embezzlement Sentenced**

An OIG investigation revealed that from 1992 through 1995, the office manager of a western Indian tribe converted payments from contractors to her personal use on approximately 110 occasions. On November 24, 1997, the employee was sentenced in Federal court to 6 months of electronically monitored home confinement and 60 months of probation. She was also ordered to make restitution of \$46,368 to the tribe and to pay a \$50 special assessment.

## **Employee Who Provided Assistance Funds to Ineligible Individuals Sentenced**

**A** social work assistant in a BIA agency office in Oklahoma was indicted for providing \$16,873 in general assistance funds to seven ineligible friends and family members between October 1994 and February 1997. The BIA employee forged general assistance applications, employment work sheets, and supporting narratives in an attempt to cover up her actions.

On October 30, 1997, the social work assistant pled guilty to one count of embezzlement and theft of public money. On February 18, 1998, she was sentenced to 2 years of probation and was ordered to make restitution of \$12,985 and to pay a special assessment of \$100.

## **Bureau of Land Management**

### **Land Exchange Actions Questioned**

**D**uring its processing of the Del Webb land exchange in Nevada, BLM's Washington Office did not fully comply with established standards, procedures, and controls for appraisals and land valuations and did not justify the propriety of its actions. Specifically, BLM (1) allowed Del Webb to use an appraiser who was not preapproved by the Nevada State Office; (2) allowed the Del Webb appraiser to perform a development-based appraisal of the Federal land, which was not in full accordance with the "Uniform Appraisal

Standards for Federal Land Acquisitions" (which states that comparable sales should be relied on when adequate sales data are available); and (3) relieved the Nevada State Chief Appraiser of his appraisal review responsibilities on the exchange, which was contrary to State of Nevada procedures and guidance in the Bureau Manual. In addition, the Bureau issued a contract for an appraisal review to a firm nominated by Del Webb. As a result, if the Bureau had not obtained a second appraisal, the Government would have lost \$9.1 million because the development approach was used on the initial appraisal. The report contained no recommendations.

### **Questioned Costs on Construction Contract Settled**

**D**uring 1994, BLM awarded a contract for construction of the King Range Fire Facility in Whitethorn, California. After modifications, the contract costs totaled \$489,448. The contractor requested reimbursement of additional costs of \$103,422 that the contractor stated were incurred as a result of approximately 70 changes to the construction design and a 4-month delay of contract work completion. As a result of our audit, we questioned the allowability of \$79,907 of the additional costs for materials, labor and supervision, field office overhead, and profit claimed by the contractor that were not supported by the contractor's records. The contracting officer settled with the contractor for \$67,500.

## **Duplicate Payments to Government Contractor Result in Civil Settlement**

**A**n OIG investigation revealed that an Idaho company double-billed the U.S. Forest Service, U.S. Department of Agriculture, and BLM for transportation costs associated with forest fire suppression. The investigation disclosed that during six fires on Forest Service lands in 1992 and 1994, the Forest Service paid the company for its services. The company also billed BLM for the same services and received approximately \$80,000 in duplicate payments. The U.S. Attorney's Office for the District of Oregon declined criminal prosecution in favor of civil recovery. The Civil Division of the U.S. Attorney's Office negotiated a settlement agreement with the company in which the company agreed to pay BLM \$125,000. On February 24, 1998, the company wired the \$125,000 payment to a BLM bank account.

## **Former Museum Curator Sentenced in Theft of Native American Cultural Artifacts**

**A** multi-agency investigation of the theft and sale of archeological and cultural resources removed from Federal lands resulted in the sentencing, on February 26, 1998, of the former curator of a Native American museum in South Dakota. The former curator was sentenced in Federal court, Sioux Falls, South Dakota, to 53 months of imprisonment and 48 months of probation; was ordered to make restitution of \$496,723 and to pay a \$200 special assessment to the Victims'

Assistance Fund; and was ordered to perform 203 hours of community service. The investigation revealed that during a 5-year period, the curator stole priceless artifacts from the museum and transported the stolen items to other states, where they were traded or sold. These items included a beaded buckskin dress, beaded moccasins, beaded pants, parfleche items, jewelry, arrows, and other significant cultural items. Some of the items contained feathers of American bald eagles, which are protected under Federal law.

## **Bureau of Reclamation**

### **Recovery of Irrigation Investment Costs Not Timely**

**O**IG concluded during a followup audit that BOR had not taken actions necessary to accelerate recovery of interest-free irrigation assistance costs concurrent with the interest-bearing power investment costs. BOR policy for irrigation assistance provides that power users are required to repay only that portion of the irrigation investment that is within the users' ability to pay. In 1989, OIG concluded that as a result of this policy, an estimated \$2.1 billion of additional revenues (with a value of \$4 15 million in 1989) would not be collected over the repayment periods of the respective projects. In 1990, BOR requested and received advice from the Office of the Solicitor that concurrent repayment of irrigation assistance is allowed for certain projects. However, BOR had not revised its policy for the repayment of irrigation assistance based on the advice received. BOR had, however, supported legislation proposed by the Department of Energy that

was intended, in part, to place all power repayment obligations, including irrigation assistance, on a straight-line amortization basis with interest. However, the proposed legislation was not enacted, and similar legislation had not been proposed for consideration in subsequent legislative sessions. As a result of the delayed repayment, the value of the irrigation assistance investment recovered by BOR will be substantially reduced. This is because the Federal Government has to wait longer to receive its money without interest, resulting in subsidy to project beneficiaries, the cost of which will be unnecessarily borne by the general taxpayers rather than by project beneficiaries. Based on the response from the Assistant Secretary for Water and Science to our final report, we considered the report's three recommendations unresolved.

### **Costs for Environmental Activities Not Reported Timely**

OIG found that, except for a net decrease of \$306,526 in reimbursable costs, BOR, in general, adequately determined the reimbursable environmental activities and long-term monitoring costs for Glen Canyon Dam for fiscal years 1993, 1994, and 1995; however, these amounts were not reported to the Congress until June 1997. Specifically, BOR's determinations contained omissions and estimates that should have been finalized. In addition, BOR did not ensure that its determinations of the reimbursability of the costs associated with the preparation of the Dam's environmental impact statement (including supporting studies) and with the long-term monitoring program and activities for fiscal years 1993 through 1997

were completed and forwarded to the Secretary of the Interior for reporting to the Congress on time (January 31 of each fiscal year). BOR concurred with our two recommendations to correct these deficiencies, stating that it planned to complete all reporting to the Congress by May 1, 1998. Based on BOR's response, we considered both recommendations resolved but not implemented.

### **Central Valley Project Restoration Fund Administered in Accordance With Law**

**W**e found that BOR was in compliance with the requirements of the Central Valley Project Improvement Act as it pertained to Restoration Fund assessments, collections, and expenditures. The Act identified over 40 restoration activities in the State of California, such as the acquisition of water and land and the building of fish passage facilities. The restoration activities are funded by Federal appropriations, cost sharing from California, and annual charges from Central Valley Project water and power users and are accounted for in the Restoration Fund. Since inception of the Restoration Fund on October 30, 1992, BOR has collected about \$129 million from water and power users. Expenditures for restoration activities totaled about \$175 million, of which \$87 million was provided by the Restoration Fund and \$88 million by direct Federal appropriations.

Our review also concluded that BOR's Mid-Pacific Region could improve its accounting for Restoration Fund activities by integrating the automated systems used to account for assessments and payments for



water deliveries. Furthermore, we found that the Region had not annually accounted for the costs incurred under an agreement with the State of California to identify the State's share of costs of restoration activities or negotiated additional task orders for repayment of the State's share of ongoing restoration activities, which we estimated to be over \$3 1.6 million. Finally, we found that DOI had not submitted to the Congress the following reports: (1) the program report for fiscal year 1995 and the program and financial reports for fiscal year 1996, as required by the Act, and (2) the special reports for fiscal year 1996. Based on BOR's response to our three recommendations, we considered one recommendation resolved and implemented and two recommendations resolved but not implemented.

### **Costs of \$120,774 on Copper Mining Project Questioned**

In 1988, the U.S. Bureau of Mines (BOM) awarded a cooperative agreement to conduct a copper mining project near Casa Grande, Arizona, to determine whether extracting the mineral in place without excavating the ore-bearing rock could produce copper and meet environmental requirements. In 1996, BOM entered into an agreement with BOR in which BOR agreed to complete the project. Of the costs of \$20,069,088 incurred by the cooperator, we questioned the allowability of costs of \$120,774 incurred prior to the effective date of the agreement and for legal fees erroneously charged to the project. Based on the terms of the cooperative agreement, we determined that BOR may have paid \$64,797 of these questioned costs. BOR's

response to the report was not due during this semiannual reporting period.

## **Insular Areas**

### *Guam*

#### **Port Authority Procurement Practices Inadequate**

An audit of the Guam Port Authority disclosed that the Port Authority did not conduct its procurement activities in compliance with procurement regulations or in an efficient and economical manner, ensure that the best prices were obtained through competitive procurements, and adequately maintain procurement records for all purchase orders issued and contracts awarded. These conditions occurred because the Port Authority had not developed adequate written procedures to ensure compliance with procurement regulations and had not developed procurement plans to facilitate the competitive procurement of goods and services. In addition, the Port Authority had not developed written procedures to ensure that the Procurement Unit filed all purchase orders and contracts in a central and secure location and maintained accurate and complete logs for all purchase orders issued and contracts awarded. As a result, the Port Authority did not have assurance that purchases were for valid purposes and that full value was received for about \$1.6 million of the estimated \$6.3 million expended for goods and services during fiscal years 1994 and 1995. In addition, the Port Authority improperly expended

\$42,641 of public funds for social events. We made six recommendations to address these deficiencies: one recommendation to the Governor of Guam and five recommendations to the Port Authority. Based on the responses, we considered five recommendations resolved and implemented and one recommendation resolved but not implemented.

### **Improvements in Advocacy Office Needed**

An audit of the Protection and Advocacy of the Marianas found that this nonprofit organization (the Advocacy Office) needed to make improvements in the areas of financial management, program administration, procurement and property management, and expenditure control. Specifically, the Advocacy Office did not have an approved indirect cost rate, used Federal grant funds for other than grant-related purposes, did not properly allocate personal services costs among its Federal programs, did not provide required financial reports to grantor agencies, did not prepare annual budgets, did not adequately document the eligibility of clients to receive protection and advocacy services, authorized payment for legal services not clearly allowed by the Federal grants, and did not ensure that caseworkers documented actions taken to address clients' concerns. In addition, the Advocacy Office did not obtain prior grantor approval for equipment purchases; did not always conduct procurements competitively; did not adequately control personal property; and incurred unallowable and unnecessary expenditures for retroactive salary payments, local and off-island travel, and

miscellaneous costs (including rent and computer purchases).

These conditions occurred because the Advocacy Office had not developed a financial management system that was adequate to prepare and submit an acceptable indirect cost proposal and ensure that Federal grant funds were used only for grant-related purposes and were properly protected, allocated, and accounted for. In addition, the Advocacy Office had not developed and implemented written procedures for performing case reviews, executing procurement actions, and managing property. We made 11 recommendations to correct these deficiencies. We also questioned the allowability of costs incurred by the Advocacy Office totaling \$743,995, including procurement actions totaling \$9 1,630, and could not locate property items valued at \$8,8 13. Based on the response from the Board of Directors of the Protection and Advocacy of the Marianas, we considered 1 recommendation resolved and implemented and 10 recommendations unresolved.

### **Capital Improvement Fund Used Inappropriately**

An audit of the Legislature Capital Improvement Fund, which was requested by the Speaker of the 23rd Guam Legislature, disclosed that the Guam Legislature had not used the Capital Improvement Fund effectively and efficiently. Specifically, money from the Fund was used to pay for architectural and engineering services to develop designs that would not be used and for engineering

services that were not covered under the architect/engineer contract. These conditions occurred because the Legislature (1) did not adequately plan for zoning restrictions before contracting with the architect and (2) did not establish adequate procedures to review contractor invoices before payment. In addition, the Legislature did not account for the Capital Improvement Fund separately, record all transactions related to the Fund, and establish an interest-bearing account under the Fund. The conditions occurred because the Legislature commingled the capital project appropriations and expenditures with money in the Legislature Operations Fund and did not establish an interest-bearing account, as required by the appropriation law. As a result of these conditions, the Legislature used more than \$5.7 million of Capital Improvement Fund appropriations for design work that will not be used, may have paid \$894,110 for engineering services that were not contracted for, improperly used \$15,000 for legislative operating expenses, and lost interest income of at least \$19,250. In addition, the Legislature was unaware that the Executive Branch had transferred \$3.25 million from Capital Improvement Fund appropriations for typhoon-related emergency expenses.

We made seven recommendations to correct these conditions. Based on the Legislature's response to our final report, we considered three recommendations resolved and implemented and four recommendations unresolved.

## **Management of Federal Grant Programs and Operations Inadequate**

The Government of Guam's Department of Vocational Rehabilitation did not manage its Federal grant programs in accordance with the Code of Federal Regulations. Specifically, the Department provided services to ineligible clients and to clients who were not periodically evaluated to support continuation of the services, provided services not supported by medical determinations, did not provide needed services in a timely manner, inappropriately used Federal funds instead of local funds, and did not charge personal services costs based on actual work load distribution. These conditions occurred because the Department did not have written procedures to ensure that clients were eligible to participate in the program and/or that their medical progress was evaluated, medical determinations were complied with, and program costs were properly classified and charged to the benefiting program.

As a result of these deficiencies, we questioned the allowability of \$826,007 incurred by the Department for program management and an additional \$3 11,152 for personal services costs. We made five recommendations to the Governor of Guam to address these deficiencies. The Director of the Department of Integrated Services for Individuals with Disabilities (successor department to the Department of Vocational Rehabilitation) provided a response that concurred with the five recommendations. However, we requested additional information for these recommendations.

## **Businessman Sentenced for Filing False Statements in Bankruptcy Petition**

**O**n October 24, 1997, a former Guam businessman was sentenced in Federal court in Agana, Guam, to 14 months of imprisonment, 3 years of probation, and 200 hours of community service and was ordered to pay a \$200 special assessment. The sentence was pursuant to a June 25, 1997, plea agreement with the U.S. Attorney's Office relative to one count each of fraudulent transfer and asset wire fraud in the filing of false statements in connection with a bankruptcy petition in 1992. The individual failed to disclose his ownership of an automobile and the income he realized from its sale.

## **Technician Convicted in Long-Distance Telephone Scheme**

**O**n March 6, 1998, a former technician with the Guam Telephone Authority was sentenced in Federal court in Agana, Guam, to 2 years of probation and 100 hours of community service. He was also fined \$2,000 and ordered to pay a \$100 special assessment. The individual had pled guilty to trafficking in counterfeit access devices. The Guam Telephone Authority, a quasi-public corporation of the Government of Guam, invoices the U.S. General Services Administration for local area telephone services and support that the Telephone Authority provides to Government offices on Guam. The charges resulted from the former employee's use of unauthorized telephone numbers, which enabled him to access the Government's Federal

Telecommunications System to make unauthorized, personal long-distance telephone calls.

## ***Virgin Islands***

### **Improvements in Accounting for Expenditures of Federal Agency Loan Funds Needed**

**A** review of \$85 million of the Federal Emergency Management Agency's (FEMA) Community Disaster Loan funds provided to the Government of the Virgin Islands after Hurricane Marilyn in September 1995 found that the Government generally used Disaster Loan funds for the purposes requested. Specifically, the funds were used for operating expenses of the University of the Virgin Islands and the Department of Tourism and for general Government payroll expenses. However, the review, which was conducted under a cooperative agreement with FEMA's OIG, also found that the Government's Department of Finance did not establish and use separate accounting records within its financial management system to document how all of the Disaster Loan funds were used. University of the Virgin Islands and Department of Tourism officials stated that they did not separately account for these funds because they were not notified by the Government's Office of Management and Budget or Department of Finance of the specific source of the \$15.5 million in funds they received or of the requirements to account for and use the Disaster Loan funds in accordance with established FEMA regulations. In addition, the Government earned about \$21,700 in interest on Disaster

Loan funds but did not remit this interest to FEMA. The Governor of the Virgin Islands agreed with the report's five recommendations made to address these deficiencies, including returning the \$2 1,700 in interest to FEMA. Based on the response, we considered one recommendation resolved and implemented and four recommendations unresolved.

### **Interfund Loans and Other Obligations Audited**

**A**n ongoing audit of interfund loans and Federal grant balances of the Government of the Virgin Islands disclosed that, as of September 30, 1997, the Government had outstanding obligations (excluding bonded debt) totaling about \$570 million as follows: \$120 million for unauthorized and unrecorded interfund loans; \$21 million for authorized and recorded interfund loans; \$150 million for disaster-related loans received from FEMA after Hurricanes Hugo and Marilyn; \$14 1 million for retroactive salary increases and fringe benefits for fiscal years 1992 through 1997; \$76 million for income tax refunds for tax years 1994 through 1996; at least \$49 million for services provided by approximately 4,000 vendors, as represented by invoices and purchase orders processed by the Department of Finance during March through September 1997; and \$13 million for the Government Employees Retirement System for the Early Retirement Incentive, Training and Promotion Act of 1994 and regular retirement contributions for September 1997. The Virgin Islands fiscal year 1998 Executive Budget included estimated General Fund operating revenues of \$362 million and General Fund

expenditures of \$459 million, or an estimated deficit of \$97 million for fiscal year 1998. Payment of any portion of the \$570 million debt would increase this estimated deficit accordingly. Because our report was an advisory report issued for the purpose of providing Government officials with preliminary information based on our ongoing audit, we did not make any recommendations. More detailed information and recommendations will be provided in a report to be issued at the conclusion of our ongoing audit.

### **Deficiencies in Administration and Collection of Internal Revenue Taxes Cited**

**A**n audit of the administration and collection of taxes by the Virgin Islands Bureau of Internal Revenue found that, although the Bureau had implemented a new mainframe computer system which allowed for more efficient tax administration, further improvements could be made in computer operations and that more aggressive enforcement was needed in the areas of delinquent accounts and returns and tax audits. Specifically, we found that the Bureau did not realize all potential revenue collections because it could not access a taxpayer's complete and accurate payment history for all classes of taxes from a single computer system; taxes of about \$700,000 were owed by taxpayers whose checks were not honored by the banks because of insufficient funds; data produced by the Computer Operations Branch to detect and prevent nonfilers and filers of duplicate dependent claims were not made available to the Audit Enforcement Branch in a consistent and timely manner; the

Delinquent Accounts and Returns Branch did not effectively use collection practices and tools, such as liens and levies, to enforce the collection of amounts owed by taxpayers; the Bureau did not collect \$10.1 million from over 1,700 taxpayer cases, did not collect \$324,000 because the statute of limitations had expired, and granted penalty waivers totaling \$795,000 without the required documentation; and the Audit Enforcement Branch did not implement adequate internal controls to effectively administer its audit function. We made 14 recommendations to correct these deficiencies. Based on the response from the Governor of the Virgin Islands, we considered six recommendations resolved and implemented, seven recommendations resolved but not implemented, and one recommendation unresolved.

### **Improvements in Approval and Enforcement of Building Permits Needed**

An audit of the administration and collection of building permit fees by the Division of Permits, Virgin Islands Department of Planning and Natural Resources, found that, although the Department had reviewed and approved over 6,000 building and other related permits during fiscal years 1995 and 1996, improvements were needed in the areas of permit approvals and enforcement activities. Specifically, we found that the Division of Permits allowed developers to construct buildings without required permits and did not ensure that architectural plans were always reviewed, the correct permit fees were assessed and collected, and permit files were properly maintained. As a result, the

Division was not always aware of structures that were under construction and lost at least \$155,069 in permit fees. In addition, the Division of Permits did not adequately enforce building code requirements and document actions taken with regard to building deficiencies. As a result, building deficiencies were not corrected, violators were not penalized for building code violations, and the public was potentially at risk because of construction that was not in compliance with building codes. We made 10 recommendations to address the reported deficiencies. Based on the response from the Governor of the Virgin Islands, we considered three recommendations resolved and implemented and seven recommendations unresolved.

### **Management of Sewage System User Fees Inadequate**

The Government of the Virgin Islands did not adequately administer the sewage system user fee program. Specifically, we found that (1) the Department of Public Works did not ensure that the fee schedule reflected the actual cost of operating the sewage system, that new users paid the appropriate connection fees, and that all sewage system users were included in the master file for billing purposes; (2) the Office of the Tax Assessor did not adequately coordinate with Public Works to ensure that sewage fees were accurately recorded on real property tax bills, which are used as the means of billing for sewage fees; and (3) the Department of Finance did not ensure that an accurate accounts receivable listing was maintained, that payments were received from all users, and that sewage system fees were properly

accounted for. These deficiencies existed because (1) Public Works did not develop and implement comprehensive policies and procedures for its areas of responsibility; (2) Public Works, the Tax Assessor, and Finance did not coordinate their fee activities; and (3) Finance did not aggressively enforce the collection of delinquent sewage user fees. As a result, billing errors totaled at least \$147,667, and 1,434 delinquent users owed a total of \$349,545 in fees. Additionally, increasing the per unit user fee by \$25 would increase annual revenues by at least \$400,000. The Governor of the Virgin Islands agreed with and implemented three of the report's eight recommendations. We requested additional information for the remaining five recommendations.

### **Improvements in Business Licensing Fees Needed**

**A**lthough the Virgin Islands Department of Licensing and Consumer Affairs was generally effective in its business licensing activities, improvements were needed in the areas of licensing procedures, collection practices, and enforcement activities. Specifically, the Department did not process business license applications in a timely manner and did not always require the necessary approvals from other reviewing agencies, did not maintain effective control over daily collections, and was not effective in enforcing the licensing laws. As a result, the start-up of new businesses was delayed, which resulted in a loss of tax revenues to the Government, and the potential existed for a business to operate without consideration of factors such as suitability of business locations or business

owners. Also, collection shortages occurred, and delinquent licensees had outstanding fees and penalties totaling more than \$3 million. Furthermore, we believe that improvements should be made with regard to the procedures used for the testing and professional licensing of draftsmen and building contractors. Based on the response from the Governor of the Virgin Islands to our 16 recommendations, we considered 13 recommendations resolved and implemented and 3 recommendations resolved but not implemented.

### **Procurement and Project Management Procedures Not Effective**

**W**e found that the procurement and project management procedures used by the Virgin Islands Department of Education and the Government's project management consultants excluded authorized Government agencies from key aspects of contracting for post-hurricane construction. Specifically, we found that (1) the Department of Public Works, on behalf of the Department of Education, allowed construction contractors to perform work on public schools without any formal contracts; (2) the Hurricane Recovery Managers used contracting procedures that excluded the Department of Property and Procurement and did not provide the level of competition required by the Virgin Islands Code; and (3) the Government and the Hurricane Recovery Managers did not maintain an adequate level of construction management oversight. As a result, there was little assurance that (1) the Government received the most favorable prices, terms, and conditions with regard to construction



and other contractual services acquired at a total cost of more than \$21.5 million; (2) contractors who received payments totaling more than \$21 million performed construction work in accordance with the terms and conditions of their contracts; and (3) the safety of the occupants of public schools was adequately protected because the construction work did not always meet building code requirements. We made seven recommendations to strengthen the Government's procurement and project management practices and procedures. Based on the response from the Governor of the Virgin Islands, we considered three recommendations resolved and implemented. Also, we requested that the Governor respond to one recommendation that we revised based on the Governor's response and that additional information be provided for the remaining three recommendations.

## **Minerals Management Service**

### **General Controls Over Royalty Management Program's Automated Information System Inadequate**

**W**e found that MMS's Royalty Management Program had established general controls over its automated information system; however, except for the controls over physical access to the automated information system, we concluded that the general controls were not adequate in the six major areas we reviewed. Specifically, the Program did not (1) identify and address all risks affecting

proprietary and financial data in the automated information system, have adequate security-related personnel policies and procedures, or have security awareness statements on file for all employees who used the automated information system; (2) have adequate logical access controls in the areas of resource classification, default settings, commercial off-the-shelf software access controls, access levels granted to users, and the number of allowed log-in attempts; (3) have controls to ensure that client/server application software changes were authorized, approved, and tested before being moved into production; (4) separate duties for client/server application programmers from duties of users and separate duties of client/server security administrators from duties of reviewers; (5) use mainframe security software that was supported by the vendor and use available mainframe computer system audit tools to ensure integrity over system processing and data; and (6) include local area networks and personal computers which maintain proprietary and financial data in the Program's disaster recovery plans. We made 23 recommendations to improve the general controls over the Program's automated information system. Based on MMS's response, we considered 1 recommendation resolved and implemented and 12 recommendations unresolved and requested additional information for 10 recommendations.

### **Implementation of Recommendation on Offshore Lease Fees Increases Revenues**

**A** followup evaluation of the December 1993 audit report "Offshore Minerals

Leasing Activities, Minerals Management Service" (No. 94-I-1 79) found that MMS had implemented the recommendation made in the report to evaluate the adequacy of the minimum bonus bid and annual rental fee per acre before each offshore oil and gas lease sale and to make appropriate adjustments to ensure that optimum value is received. Specifically, we reviewed lease sales conducted from September 1993 to August 1997 and found that MMS had evaluated the adequacy of these charges before each sale. As a result, the long-standing rental fee of \$3 per acre, which had not been changed since at least 1954, was increased to \$5 per acre in September 1993 and to \$7.50 per acre in April 1996 for leases of land in water depths of 200 meters or more. Since issuance of our December 1993 audit report, and based on our recent followup evaluation, we estimated that the increased rental fees for the leases we reviewed generated an additional \$14 1.3 million (\$120.6 million had been estimated and previously reported) in increased revenues from 1993 to 1997 and were expected to generate an additional \$159.0 million (present value of \$149.6 million) of revenues from 1998 to 2001.

## **Multi-Office**

### **Management of Governmentwide Purchase Cards Generally Effective**

**D**uring this reporting period, OIG issued survey reports on the use of the Governmentwide purchase card at five bureaus: OSM, BOR, BIA, U.S. Geological Survey (USGS), and BLM. These reports

concluded that, overall, the bureaus' procedures for managing purchase cards were generally in accordance with applicable laws, regulations, and guidelines. However, the reports noted the following: unauthorized use of the cards (three bureaus), splitting of purchase orders (two bureaus), and failure to perform required annual reviews of the adequacy and accuracy of a bureau's use of the credit cards (five bureaus). These conditions generally occurred because established procedures were not complied with or DOI guidance was not incorporated into the bureaus' regulations and procedures. The bureaus generally concurred with our recommendations and agreed to take actions to correct these conditions. The five reports contained a total of 16 recommendations, of which we considered 8 recommendations resolved and implemented, 5 recommendations resolved but not implemented, and 3 recommendations unresolved.

### **Continuous Evaluation of Departmental Automated Procurement System Needed**

**A**s a result of our review of the Interior Department Electronic Acquisition System (IDEAS), DOI took steps to ensure that the system met user needs and fulfilled functional requirements. In January 1997, DOI completed an evaluation of IDEAS, an automated procurement system that had been installed at about 80 sites in five bureaus. Based on that evaluation and in response to concerns expressed by DOI and bureau officials and by OIG auditors, we determined that the system developed was inadequate. Specifically, the system had

design and use limitations, including the lack of a modem word processing capability, inadequate system documentation, insufficient system controls, and shortcomings in its data aggregation and report-generation capabilities. Also, there was uncertainty as to the total cost and timeliness of system implementation. Moreover, since the initial IDEAS contract was awarded, the volume of procurement transactions had declined, DOI had reorganized and downsized, and better and more user-friendly systems had been developed. In March 1997, a contract was awarded for system testing and pilot implementation of a more technically capable and user-friendly acquisition system. We concluded that DOI should continuously evaluate this new system to ensure that it provides needed functional requirements, satisfies user needs, and meets funding targets and milestone completion dates. Cognizant DOI managers agreed with and implemented the report's one recommendation.

### **Mineral Leasing Program Costs Distributed Inequitably**

**O**ur audit of BLM, MMS, and U.S. Forest Service mineral leasing program cost deductions found that state cost-sharing amounts were computed and deducted from states' mineral leasing receipts on a timely basis. However, the methods used by the three agencies to determine the amount of cost deductions for fiscal years 1994 through 1996 did not result in an equitable distribution of mineral leasing program costs. The inequitable distributions occurred because the three agencies had not adopted policies or

operating procedures to ensure equitable cost deductions. As a result, the costs deducted from the states' mineral leasing receipts during fiscal years 1994 through 1996 were overstated by \$8.8 million, or 11.6 percent.

We made two recommendations to address these deficiencies. Both recommendations were addressed to BLM, and one recommendation was also addressed to MMS. BLM agreed with both recommendations, of which we considered one recommendation resolved and implemented and one recommendation resolved but not implemented. Although MMS agreed with the recommendation addressed to it, we required additional information for the recommendation.

## **National Park Service**

### **Maintenance Management Problems Not Corrected**

**I**n a followup audit on NPS maintenance, we found that three of eight recommendations made in two prior audit reports had not been fully implemented. Specifically, NPS had not actively pursued opportunities to assign maintenance responsibilities to concessioners or to fully recover the costs it incurred to maintain park facilities used by concessioners. We identified unreimbursed costs of \$597,000 that were incurred by NPS to maintain concessioner or lessee facilities at four locations. We also found that NPS did not have a standardized maintenance management system which met the requirements of Public Law 98-540 (an act to amend the Volunteers in the Park Act of

1969). These conditions occurred because NPS had not modified maintenance agreements or reissued or revised concession contracts to require concessioners to assume responsibility for all maintenance of their facilities. Also, some park units had discontinued use of the standardized maintenance management system, and no NPS-wide replacement system had been introduced. We recommended that NPS modify maintenance agreements to require concessioners and lessees to perform or pay for the maintenance of their facilities. We also recommended that NPS report the lack of a standardized system as a management control weakness and comply with the legislative requirement to operate a standardized maintenance management system. NPS's response to the four recommendations in the final report was not due during this semiannual reporting period.

### **Inadequacies in Concessioner Improvement Account Procedures Cited**

**B**ased on our audit, we concluded that funds deposited by concessioners into improvement accounts benefited the parks by financing the construction of new park facilities and enhancements to existing facilities. However, we found that NPS had not provided clear, sufficient, and timely guidance to ensure that monies deposited into improvement accounts were used appropriately. NPS, which first authorized concessioner improvement accounts in 1981, had not issued procedures on the use of these funds until 1995 and did not modify existing contracts once the procedures were issued to incorporate the new guidance. As a result, concessioner improvement account

monies of \$17.5 million were used or planned for use on projects that did not directly support concession operations or that benefited both NPS and the concessioner and thus would have been appropriate for cost sharing. Improvement account funds of \$1.2 million were also used to pay expenses that were later considered to be improper under the 1995 guidance, and in one case, account funds of \$823,000 were used for a project in which the concessioner improperly received a possessory interest. In a related matter, we found that one concessioner had spent \$100,000 less than the required amount on its capital improvement program. We also found that two concessioners should have deposited additional funds totaling \$124,800 into their improvement accounts. We recommended that NPS revise its 1995 guidance and ensure that the uses of and contributions to concessioner improvement accounts are consistent with the guidance and in accordance with contract provisions. Based on NPS's response, we considered one of the report's three recommendations resolved and implemented and two recommendations unresolved.

### **Costs of \$1,464,523 on Repair Contract Questioned**

**I**n 1992, NPS awarded a contract to repair cracked concrete slabs in the parking garage at the John F. Kennedy Center for the Performing Arts. After modifications, the contract totaled \$14.2 million. In June 1996, the contractor submitted a request for additional costs of \$1,497,737, which, according to the contractor's claim, were incurred as a result of "defective shoring specifications"; "interference" by NPS

personnel with the contractor's work, which caused "delays and lost efficiency of labor"; and "failure to respond to new shoring plans submitted by the contractor" within the time frame specified in the contract. Based on our audit of these additional costs, we questioned the allowability of \$1,464,523 because the contractor did not provide adequate documentation to support the amounts claimed. NPS's response to the report was not due during this semiannual reporting period.

### **Net Costs of \$126,177 for Renovation of Utilities Questioned**

In 1994, NPS issued a 3-year, \$11.1 million contract for the renovation of utilities at a historical location. The primary contractor issued a subcontract in the amount of \$2,100,755 to provide all sheet metal work for the renovation and issued another subcontract for \$629,378 for carpentry and excavation work. Based on our audit of costs billed of \$1,911,427 for the sheet metal work, we questioned the allowability of \$154,238 because the actual overhead rate for these costs was less than the billed overhead rate. Based on our audit of costs of \$739,769 billed for carpentry and excavation work, we increased the amount billed by a net amount of \$28,061. NPS's responses to these two reports were not due during this semiannual reporting period.

### **Costs of \$468,826 for Upgrading Wastewater Facilities Questioned**

In 1994, NPS issued a contract to upgrade the Paradise Wastewater Treatment Facilities at Mount Rainier National Park, Washington. After modifications, the

contract totaled \$2,249,663. In 1996, the contractor submitted a request for an additional \$505,604, allegedly because of a delay caused by differing site conditions previously known to NPS which were of "such magnitude" as to change the general scope of the contract. Of the \$505,604 claimed, we questioned the allowability of \$468,826 because the contractor's accounting records and an NPS technical evaluation did not support these costs. The costs were for direct labor; small tools; consumables; excavation and shoring; additional expediting trips; general administration; and home office overhead, profit, bonding, insurance, and claim preparation. NPS's response to the report was not due during this semiannual reporting period.

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

### **Accountability Over Monies and Trust Funds Inadequate**

OIG issued an audit report prepared by an independent public accountant on the financial statements for fiscal year 1996 for tribal, individual Indian monies, and other special trust funds managed by the Office of Trust Funds Management, which is under the Office of the Special Trustee for American Indians. The financial statements, prepared by the Office of Trust Funds Management, reported a trust fund balance of approximately \$2.8 billion.

The independent public accountant rendered a qualified opinion on the financial statements for fiscal year 1996 because cash and overnight investments could not be independently verified, cash balances were materially greater than those reported by the U.S. Treasury, and major deficiencies in accounting systems controls and records caused the systems to be unreliable. These conditions prevented certain material accounts from being audited. In addition, the report stated that various tribal organizations and individual Indians for whom the Office of the Special Trustee held assets did not agree with certain balances reported by the Office and have filed claims against the Office over its fiduciary responsibilities. The independent public accountant's report on the internal accounting control structure contained 14 recommendations to address three material weaknesses, nine reportable conditions, and two advisory comments. The independent public accountant's report on compliance with laws and regulations contained a notice that some tribal organizations and classes of Indian individuals had filed various claims against the Federal Government, stating that the Federal Government had not fulfilled its fiduciary responsibilities. The report also addressed a material noncompliance issue relating to the unauthorized disbursement of trust funds and three immaterial noncompliance issues.

In addition to the results of the audit of the financial statements as of and for the year ended September 30, 1996, the independent public accountant's report stated that the Office of Trust Funds Management and BIA had made minimal progress in addressing the material weaknesses and reportable

conditions identified in the December 1996 audit report "Statement of Assets and Trust Fund Balances at September 30, 1995, of the Trust Funds Managed by the Office of Trust Funds Management, Bureau of Indian Affairs" (No. 97-I-196).

Based on the responses from the Office of Trust Funds Management and BIA to the 14 recommendations addressing fiscal year 1996 activities, we considered 2 recommendations resolved and implemented and 12 recommendations resolved but not implemented.

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

### **Costs Questioned, Revenues Not Properly Used for Colorado's Sport Fish and Wildlife Program**

**W**e questioned costs of \$4,842 (of which \$3,632 was the Federal share) related to grant funds provided to the State of Colorado under the Federal Aid in Sport Fish and the Federal Aid in Wildlife Restoration Acts. We also found that the State had not complied with the Acts' requirements regarding the use of revenues from the sale of fishing and hunting licenses. Although Federal regulations required the State to use license revenues solely for wildlife program purposes, the State used license revenues to buy property that was used and/or managed by parties other than the State's Division of Wildlife and to pay for the control of depredating animals and for damage caused by predatory animals when such costs may not have been related to the State's wildlife program. Also,

entrance fees of at least \$1.2 million from the use of properties purchased with license revenues and revenues of \$250,000 from annual passes were not remitted to the Division for wildlife program use, as required by the Acts. The report, addressed to FWS's Region 6, contained eight recommendations for strengthening controls over the State's wildlife program. Based on the response, we considered three recommendations resolved and implemented; four recommendations resolved but not implemented; and one recommendation, with which FWS disagreed, unresolved.

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

### **Costs of \$130,371 for Technical Services Questioned**

**D**uring 1991, USGS awarded a contract totaling \$446,948 for technical support services that included systems analysis and design of the National Water Information System. The contractor billed USGS for costs of \$514,308. Based on our audit, we questioned \$130,371, which consisted of (1) billed overhead costs that exceeded actual overhead costs and (2) general and administrative costs and fixed fees that were associated with the questioned overhead costs. The contracting officer agreed to disallow the \$130,731. Accordingly, we referred this information to the Departmental Audit Followup Official to ensure that these costs were collected.

## **Guilty Plea Entered in Child Pornography Case**

**A** USGS employee in Texas used a Government computer during office hours to access Internet sites that contained adult and child pornography. A joint OIG-FBI investigation disclosed that the employee used the Government computer while on duty to obtain and store pornographic material. Subsequent to being interviewed by an OIG special agent, the individual resigned from Government employment.

On February 24, 1998, in Federal court in San Antonio, Texas, the former employee pled guilty to possession of child pornography involving the sexual exploitation of minors. As part of the plea agreement, the Government agreed not to prosecute the individual for the theft of services related to the misuse of Government time, equipment, and facilities in the commission of the crime. Sentencing was pending during this semiannual reporting period.



**APPENDIX 1**

**SUMMARY OF AUDIT ACTIVITIES FROM  
OCTOBER 1, 1997, THROUGH MARCH 31, 1998**

**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)	TOTAL
	Internal and Contract Audits	Contract and Grant Audits	Single Audits	

**REPORTS ISSUED TO:**

Department/ Office of the Secretary	4	0	2	6
Fish and Wildlife and Parks	8	4	24	36
Indian Affairs	2	2	167	171
Insular Areas	12	0	27	39
Land and Minerals Management	10	8	11	29
Water and Science	10	4	4	18
<b>Subtotal</b>	<b>46</b>	<b>18</b>	<b>235</b>	<b>299</b>

**INDIRECT COST PROPOSALS NEGOTIATED FOR:**

Indian Tribes and Organizations	55	0	0	55
Insular Areas	5	0	0	5
State Agencies	30	0	0	30
<b>Subtotal</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>90</b>
<b>TOTAL</b>	<b>136</b>	<b>18</b>	<b>235</b>	<b>389</b>

## APPENDIX 2

### AUDIT REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED MARCH 31, 1998

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended March 31, 1998. It provides report number, title, issue date, and monetary amounts identified in each report (\*funds to be put to better use, \*\*questioned costs, \*\*\*unsupported costs [unsupported costs are included in questioned costs], and \*\*\*\*lost or potential additional revenues>.

#### INTERNAL AUDITS

##### BUREAU OF INDIAN AFFAIRS

**98-I-283** USE OF THE GOVERNMENTWIDE PURCHASE CARD, BUREAU OF INDIAN AFFAIRS (2/27/98)

##### BUREAU OF LAND MANAGEMENT

**98-I-234** BUREAU OF LAND MANAGEMENT CONSOLIDATED COMPARATIVE FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (1/16/98)

**98-I-352** USE OF THE GOVERNMENTWIDE PURCHASE CARD, BUREAU OF LAND MANAGEMENT (3/31/98)

**98-I-363** THE DEL WEBB LAND EXCHANGE IN NEVADA, BUREAU OF LAND MANAGEMENT (3/23/98)

##### BUREAU OF RECLAMATION

**98-I-190** SAFETY OF DAMS PROJECT CONSTRUCTED BY THE BUREAU OF RECLAMATION AT COOLIDGE DAM (1/1 2/98)

**98-I-250** FOLLOWUP OF RECOVERY OF IRRIGATION INVESTMENT COSTS, BUREAU OF RECLAMATION (2/13/98)

**98-I-253** USE OF THE GOVERNMENTWIDE PURCHASE CARD, BUREAU OF RECLAMATION (2/17/98)

**98-I-258** DETERMINATION OF THE REIMBURSABILITY OF ENVIRONMENTAL ACTIVITIES COSTS ASSOCIATED WITH GLEN CANYON DAM BY THE BUREAU OF RECLAMATION (2/23/98)

**98-I-261** BUREAU OF RECLAMATION FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (2/25/98)

**98-I-383** CENTRAL VALLEY PROJECT RESTORATION FUND, BUREAU OF RECLAMATION (3/31/98)

##### INSULAR AREAS

###### Guam

**98-I-1 4** PROCUREMENT ACTIVITIES, PORT AUTHORITY OF GUAM, GOVERNMENT OF GUAM (10/7/97) \*\*\$1,635,916

**98-I-1 79** PROTECTION AND ADVOCACY OF THE MARIANAS, TERRITORY OF GUAM (12/23/97) \*\*\$743,995

**98-I-264** LEGISLATURE CAPITAL IMPROVEMENT FUND, GUAM LEGISLATURE, GOVERNMENT OF GUAM (2/20/98) \*\*\$9,913,005 AND \*\*\*\*\$19,250

**98-I-335** PROGRAMS AND OPERATIONS, DEPARTMENT OF VOCATIONAL REHABILITATION, GOVERNMENT OF GUAM (3/16/98) \*\*\$1,137,159

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

98-E-98 EXPENDITURES CLAIMED AGAINST THE FEDERAL EMERGENCY MANAGEMENT AGENCY'S COMMUNITY DISASTER LOAN, GOVERNMENT OF THE VIRGIN ISLANDS (11/12/97) \*\$21,700

98-I-187 STATUS OF INTERFUND LOANS AND OTHER OBLIGATIONS, GOVERNMENT OF THE VIRGIN ISLANDS (12/19/97)

98-I-188 INTERNAL REVENUE TAXES, BUREAU OF INTERNAL REVENUE, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/97) \*\*\*\*\$11,919,000

98-I-191 BUILDING PERMIT FEES, DEPARTMENT OF PLANNING AND NATURAL RESOURCES, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/97) \*\*\*\*\$155,069

98-I-263 SEWAGE SYSTEM USER FEES, GOVERNMENT OF THE VIRGIN ISLANDS (2/20/98) \*\*\*\*\$897,212

98-I-293 BUSINESS LICENSING FEES, DEPARTMENT OF LICENSING AND CONSUMER AFFAIRS, GOVERNMENT OF THE VIRGIN ISLANDS (2/27/98) \*\*\*\*\$4,438,470

98-E-343 VERIFICATION OF WATCH QUOTA DATA FOR CALENDAR YEAR 1997 SUBMITTED BY FIRMS LOCATED IN THE U.S. VIRGIN ISLANDS (3/12/98)

98-I-384 HURRICANE-RELATED CONTRACTING, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (3/31/98) \*\*\$5,418

## **MINERALS MANAGEMENT SERVICE**

98-I-336 GENERAL CONTROLS OVER THE AUTOMATED INFORMATION SYSTEMS, ROYALTY MANAGEMENT PROGRAM, MINERALS MANAGEMENT SERVICE (3/23/98)

98-I-382 MINERALS MANAGEMENT SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (3/27/98)

98-I-385 FOLLOWUP OF OFFSHORE MINERALS LEASING ACTIVITIES, MINERALS MANAGEMENT SERVICE (3/27/98) \*\*\*\*\$20,700,000

## **MULTI-OFFICE**

98-I-79 COSTS RECOVERED THROUGH NET RECEIPTS SHARING DEDUCTIONS, MINERALS MANAGEMENT SERVICE AND BUREAU OF LAND MANAGEMENT (1 0/22/97)

98-I-242 INTERIOR DEPARTMENT ELECTRONIC ACQUISITION SYSTEM (IDEAS) (2/6/98)

98-T-350 TESTIMONY ON FACILITIES MAINTENANCE AT THE BUREAU OF LAND MANAGEMENT AND THE U.S. FISH AND WILDLIFE SERVICE (3/27/98)

## **NATIONAL PARK SERVICE**

98-I-344 FOLLOW-UP OF MAINTENANCE ACTIVITIES, NATIONAL PARR SERVICE (3/27/98) \*\$597,000

98-I-389 CONCESSIONER IMPROVEMENT ACCOUNTS, NATIONAL PARR SERVICE (3/31/98) \*\$224,800

## **OFFICE OF THE SECRETARY**

98-I-299 DEPARTMENT OF THE INTERIOR DEPARTMENTAL OFFICES FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (2/26/98)

### **Office of Insular Affairs**

98-I-300 OFFICE OF INSULAR AFFAIRS FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (2/26/98)

### **OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS**

98-I-206 FINANCIAL STATEMENTS FOR FISCAL YEAR 1996 FOR OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS TRIBAL, INDIVIDUAL INDIAN MONIES, AND OTHER SPECIAL TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (1/23/98)

### **OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT**

98-I-197 USE OF THE GOVERNMENTWIDE PURCHASE CARD, OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT (1/16/98)

98-I-235 OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (1/20/98)

### **U.S. FISH AND WILDLIFE SERVICE**

98-I-224 FINANCIAL ACTIVITIES OF UNDERCOVER BUSINESS INV#6806AP, U.S. FISH AND WILDLIFE SERVICE ( 1/26/98)

### **U.S. GEOLOGICAL SURVEY**

98-I-31 6 USE OF THE GOVERNMENTWIDE PURCHASE CARD, U.S. GEOLOGICAL SURVEY (3/18/98)

### **CONTRACT AND GRANT AUDITS**

#### **BUREAU OF INDIAN AFFAIRS**

98-E-238 LUTHER CONSTRUCTION COMPANY, REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED UNDER BUREAU OF INDIAN AFFAIRS CONTRACT NO. K600941427 (1/28/98) \*\$212,314

#### **BUREAU OF LAND MANAGEMENT**

98-E-1 1 COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DMSION, TIMEKEEPING PRACTICES FOR THE PERIOD ENDED MARCH 28, 1997 (10/6/97)

98-E-51 INFOTEC DEVELOPMENT, INC., FEDERAL SYSTEMS DIVISION, COSTS INCURRED FOR FISCAL YEAR ENDED SEPTEMBER 30, 1994 (10/16/97)

98-E-70 ZOLMAN CONSTRUCTION AND DEVELOPMENT, INC., CLAIM FOR EQUITABLE ADJUSTMENT SUBMITTED TO BUREAU OF LAND MANAGEMENT UNDER CONTRACT NO. 1422-N65 1 -C5-2004 (1 0/23/97)\*\$79,907

98-E-131 IBM GOVERNMENT SYSTEMS, COSTS BILLED UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. N-652-C-3-0002, SUBCONTRACT NO. 034228, FOR FISCAL YEAR ENDED DECEMBER 3 1, 1993 (1 1/19/97)\*\*\$30,620

98-E-199 IBM GOVERNMENT SYSTEMS, COSTS BILLED FOR BUREAU OF LAND MANAGEMENT CONTRACT NO. N-652-C-3-0002, SUBCONTRACT NO. 034228, FOR FISCAL YEAR ENDED DECEMBER 3 1, 1994 (1/5/98)

98-E-225 COMPUTER SCIENCES CORPORATION, SYSTEM SCIENCES DIVISION, COSTS INCURRED FOR FISCAL YEAR ENDED MARCH 3 1, 1995 (1/13/98)

## **BUREAU OF RECLAMATION**

98-E-241 ASARCO SANTA CRUZ, INC., ACTING FOR THE SANTA CRUZ JOINT VENTURE, COSTS INCURRED UNDER COOPERATIVE AGREEMENT NO. CO289001 (1/27/98) \*\*\$120,774

98-E-255 SOUTHWEST CONTRACTING, INC., COSTS INCURRED UNDER BUREAU OF RECLAMATION CONTRACT NO. 9-PA-40-07990, DELIVERY ORDER NO. 032 (2/5/98) \*\*\$5,251

98-E-341 BURNS AND ROE SERVICES CORPORATION, LABOR REVIEW FOR CALENDAR YEAR ENDED DECEMBER 31, 1997 (3/17/98)

## **MINERALS MANAGEMENT SERVICE**

98-E-82 SOURCE ONE MANAGEMENT, INC., COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 31, 1994 (10/29/97)

98-E-83 SOURCE ONE MANAGEMENT, INC., COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 31, 1995 (10/29/97)

98-E-132 AMERICAN MANAGEMENT SYSTEMS OPERATIONS CORPORATION, INC., COSTS INCURRED FOR THREE FISCAL YEARS ENDED DECEMBER 31, 1995 (11/19/97) \*\*\$56,997

98-E-351 CONTINENTAL SHELF ASSOCIATES, INC., LABOR FLOORCHECKS FOR FISCAL YEAR ENDED DECEMBER 31, 1997 (3/17/98)

## **NATIONAL PARK SERVICE**

98-E-2 17 RAMPART WATERBLAST, INC., CLAIM SUBMITTED TO THE NATIONAL PARK SERVICE UNDER CONTRACT NO. 1443CX-3000-93-904 (1/8/98) \*\$1,464,523

98-E-245 CALLAS CONTRACTORS, INC., COSTS INCURRED FOR TWO FISCAL YEARS ENDED FEBRUARY 29, 1996, AND 10 MONTHS ENDED DECEMBER 31, 1996, UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (1/27/98)

98-E-295 OLYMPIC WESTERN COMPANY, CLAIM FOR EQUITABLE ADJUSTMENT SUBMITTED TO THE NATIONAL PARK SERVICE UNDER CONTRACT NO. 1443CX900094903 (3/4/98) \*\$468,826

98-E-3 13 CAPITOL MECHANICAL CONTRACTORS, INC., COSTS INCURRED DURING TWO FISCAL YEARS ENDED DECEMBER 31, 1996, UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (3/3/98) \*\*\$154,238

## **U.S. FISH AND WILDLIFE SERVICE**

98-E-13 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO NORTH CAROLINA'S DIVISION OF MARINE FISHERIES FOR THREE FISCAL YEARS ENDED JUNE 30, 1996 (10/6/97) \*\*\$198,940

98-E-198 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO COLORADO FOR TWO FISCAL YEARS ENDED JUNE 30, 1995 (1/16/98) \*\*\$3,632, \*\*\*\$3,632, AND \*\$1,450,000

98-E-226 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO WASHINGTON'S DEPARTMENT OF FISH AND WILDLIFE FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (1/14/98) \*\*\$217,500

98-E-232 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO FLORIDA'S GAME AND FRESH WATER FISH COMMISSION FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (1/28/98) \*\*\$254,140

98-E-390 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO TENNESSEE FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (3/31/98) **\*\*\$959,477**

### **U.S. GEOLOGICAL SURVEY**

98-E-1 COMPUTER MANAGEMENT SERVICES, FINAL COSTS INCURRED UNDER U.S. GEOLOGICAL SURVEY CONTRACT NO. 14-08-0001-23599 (10/2/97) **\*\*\$130,371**

98-E-48 THE AEROSPACE CORPORATION, SUPPLEMENTAL AUDIT OF COSTS INCURRED FOR FISCAL YEAR ENDED SEPTEMBER 30, 1988 (10/16/97)

98-E-49 THE AEROSPACE CORPORATION, SUPPLEMENTAL AUDIT OF COSTS INCURRED FOR FISCAL YEAR ENDED SEPTEMBER 30, 1989 (10/16/97)

98-E-50 THE AEROSPACE CORPORATION, SUPPLEMENTAL AUDIT OF COSTS INCURRED FOR FISCAL YEAR ENDED SEPTEMBER 30, 1990 (10/16/97)

## **SINGLE AUDITS**

### **BUREAU OF INDIAN AFFAIRS**

98-A-2 METLAKATLA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1 0/2/97)

98-A-3 NATIVE VILLAGE OF KIANA, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/2/97)

98-A-4 NATIVE VILLAGE OF DEERING, FISCAL YEAR ENDED AUGUST 31, 1996 (10/2/97) **\*\*\$3,989**

98-A-5 AUGUSTINE BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (1 0/2/97)

98-A-6 STEVENS VILLAGE COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1 0/2/97)

98-A-7 BEAVER VILLAGE COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1 0/2/97)

98-A-8 KOBUK TRADITIONAL COUNCIL, FISCAL YEAR ENDED AUGUST 31, 1996 (1 0/2/97)

98-A-9 LUMMI INDIAN BUSINESS COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (1 0/2/97)

98-A-10 LUMMI INDIAN BUSINESS COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (1 0/2/97)

98-A-20 DEVILS LAKE PUBLIC SCHOOL DISTRICT NO. 1, FISCAL YEAR ENDED JUNE 30, 1997 (10/7/97)

98-A-24 CONFEDERATED TRIBES OF THE WARM SPRINGS RESERVATION OF OREGON, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/9/97)

98-A-25 SANTA ANA PUEBLO, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1 0/9/97)

98-A-26 BRIDGEPORT INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (1 0/9/97)

98-A-27 SANDIA PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1996 (1 0/9/97)

98-A-28 SANTO DOMINGO TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1 0/9/97)

98-A-29 UTE MOUNTAIN UTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1 0/9/97)

98-A-30 UTE MOUNTAIN UTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1 0/9/97)

98-A-31 LEUPP SCHOOLS, INC., FISCAL YEAR ENDED JUNE 30, 1994 (10/9/97)

98-A-32 LEUPP SCHOOLS, INC., FISCAL YEAR ENDED JUNE 30, 1995 (10/9/97) **\* \*\*\$4,486**

98-A-33 SENECA-CAYUGA  
TRIBE OF OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/9/97)

98-A-34 SISSETON-  
WAHPETON SIOUX TRIBE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/9/97) \*\*\$3,891

98-A-36 BAY MILLS INDIAN  
COMMUNITY, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/9/97)

98-A-37 SENECA NATION  
OF INDIANS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(10/9/97)

98-A-38 HOULTON BAND  
OF MALISEET INDIANS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/9/97)

98-A-39 SICANGU OYATE  
HO, INC., FISCAL YEAR  
ENDED JUNE 30, 1996  
(10/9/97)

98-A-40 SAN CARLOS  
APACHE TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(10/9/97)

98-A-46 YUPIIT SCHOOL  
DISTRICT, FISCAL YEAR  
ENDED JUNE 30, 1997  
(10/14/97)

98-A-47 LOWER YUKON  
SCHOOL DISTRICT, FISCAL  
YEAR ENDED JUNE 30, 1997  
(10/15/97)

98-A-52 SAULT STE. MARIE  
TRIBE OF CHIPPEWA  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/16/97)

98-A-53 LOWER BRULE  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(10/16/97)

98-A-54 INTER-TRIBAL  
COUNCIL OF MICHIGAN,  
INC., FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/16/97)

98-A-56 ST. CROIX  
CHIPPEWA OF WISCONSIN,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1995  
(10/16/97) \*\*\$1,062

98-A-57 EASTERN BAND OF  
CHEROKEE INDIANS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/16/97)

98-A-58 KAWERAK, INC.,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(10/16/97)

98-A-59 SUQUAMISH  
TRIBE, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/16/97)

98-A-60 MUCKLESHOOT  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(10/16/97)

98-A-61 OTTAWA TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(10/16/97)

98-A-62 COW CREEK BAND  
OF UMPQUA TRIBE OF  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/16/97)

98-A-63 MUSCOGEE  
(CREEK) NATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(10/23/97)

98-A-65 WAHLUKE SCHOOL  
DISTRICT NO. 73, TWO  
FISCAL YEARS ENDED  
AUGUST 31, 1996 (10/22/97)

98-A-67 MOORETOWN  
RANCHERIA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/23/97)

98-A-68 PALA BAND OF  
MISSION INDIANS, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(10/23/97)

98-A-69 ASSOCIATION OF  
VILLAGE COUNCIL  
PRESIDENTS, INC., FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(10/23/97)

98-A-71 DELAWARE TRIBE  
OF WESTERN OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/23/97)

98-A-72 ORGANIZED  
VILLAGE OF KAKE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(10/23/97)



98-A-73 SOUTHERN UTE  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(10/23/97)

98-A-74 SAC AND FOX  
NATION OF MISSOURI,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/23/97)

98-A-75 YAVAPAI-APACHE  
TRIBE, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/23/97)

98-A-76 CHOCTAW NATION  
OF OKLAHOMA, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(10/23/97)

98-A-77 CROW CREEK  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(10/23/97) \*\*\$2,293

98-A-78 YAVAPAI-  
PRESCOTT INDIAN TRIBE,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(10/23/97)

98-A-86 MANIILAQ  
ASSOCIATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995  
(10/29/97) \*\*\$23,511

98-A-87 MANIILAQ  
ASSOCIATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(10/29/97) \*\*\$32,634

98-A-88 EMMONAK TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/30/97)

98-A-89 SAN JUAN PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(10/30/97)

98-A-90 PORT GAMBLE  
S'KLALLAM TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(10/30/97)

98-A-91 CONFEDERATED  
TRIBES OF THE GRAND  
RONDE COMMUNITY OF  
OREGON, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/30/97)

98-A-92 ABSENTEE  
SHAWNEE TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(10/30/97)

98-A-93 CHICKASAW  
NATION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(10/30/97)

98-A-95 FORT MOJAVE  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995  
(10/30/97) \*\*\$303,645

98-A-96 SPIRIT LAKE  
TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(10/30/97)

98-A-99 SCOTTS VALLEY  
BAND OF POMO INDIANS,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (10/6/97)

98-A-100 POINT NO POINT  
TREATY COUNCIL, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996 (10/6/97)

98-A-101 YUOK TRIBE,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(10/6/97)

98-A-102 SAUK-SUIATTLE  
INDIAN TRIBE, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996 (10/6/97)

98-A-103 BLUE LAKE  
RANCHERIA BUSINESS  
COUNCIL, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(11/6/97)

98-A-104 KARLUK IRA  
TRIBAL COUNCIL, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995  
(10/6/97)

98-A-105 KARLUK IRA  
TRIBAL COUNCIL, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(10/6/97)

98-A-106 KONGIGANAK  
TRADITIONAL COUNCIL,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (10/6/97)

98-A-107 GREAT LAKES  
INDIAN FISH AND  
WILDLIFE COMMISSION,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (10/6/97)

98-A-108 SALT RIVER  
PIMA-MARICOPA INDIAN  
COMMUNITY, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(10/6/97)

98-A-1 12 TEMECULA BAND  
OF LUISENO MISSION  
INDIANS OF THE  
PECHANGA INDIAN  
RESERVATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(11/13/97)

98-A-1 13 SWINOMISH  
INDIAN TRIBAL  
COMMUNITY, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(11/13/97)

98-A-1 14 SUSANVILLE  
INDIAN RANCHERJA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(11/13/97)

98-A-1 15 PICURIS PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1995  
(11/13/97)

98-A-1 16 ZUNI PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(11/13/97)

98-A-1 17 CIBECUE  
COMMUNITY EDUCATION  
BOARD, INC., FISCAL YEAR  
ENDED JUNE 30, 1996  
(11/13/97)

98-A-118 BOIS FORTE  
RESERVATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(11/13/97)

98-A-119 COUSHATTA  
TRIBE OF LOUISIANA,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(11/13/97)

98-A-120 AROOSTOOK  
BAND OF MICMACS,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996  
(11/13/97) \*\*\$74,995

98-A-121 CONFEDERATED  
TRIBES OF THE GOSHUTE  
RESERVATION, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1995  
(11/13/97)

98-A-122 HOOPA VALLEY  
TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(11/13/97)

98-A-123 YUKON-KOYUKUK  
SCHOOL DISTRICT, FISCAL  
YEAR ENDED JUNE 30, 1997  
(11/18/97)

98-A-124 ST. MARY'S  
SCHOOL DISTRICT, FISCAL  
YEAR ENDED JUNE 30, 1997  
(11/18/97)

98-A-1 25 ANNETTE  
ISLANDS SCHOOL  
DISTRICT, FISCAL YEAR  
ENDED JUNE 30, 1997  
(11/18/97)

98-A-126 STONE CHILD  
COLLEGE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(11/18/97)

98-A-133 LOWER BRULE  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(11/20/97)

98-A-136 PAIUTE INDIAN  
TRIBE OF UTAH, FISCAL  
YEAR ENDED  
DECEMBER 31, 1996  
(11/20/97)

98-A-137 RED LAKE BAND  
OF CHIPPEWA INDIANS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(11/20/97)

98-A-138 INDIAN  
TOWNSHIP TRIBAL  
GOVERNMENT, FISCAL  
YEAR ENDED  
SEPTEMBER 30, 1996  
(11/20/97) \*\*\$2,430

98-A-151 EASTERN  
SHAWNEE TRIBE OF  
OKLAHOMA, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(12/4/97)

98-A-152 CHEROKEE  
NATION OF OKLAHOMA,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(12/4/97)

98-A-153 ZIA PUEBLO,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (12/4/97)

98-A-158 LAC VIEUX  
DESERT BAND OF LAKE  
SUPERIOR CHIPPEWA  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1995  
(12/3/97)

98-A-159 MANAGEMENT OF  
FLATHEAD INDIAN  
IRRIGATION PROJECT  
ELECTRIC POWER SYSTEM,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1996  
(12/3/97)

98-A-168 WAHPETON  
INDIAN SCHOOL, FISCAL  
YEAR ENDED JUNE 30, 1997  
(12/11/97)

98-A-169 LONEMAN SCHOOL CORPORATION, FISCAL YEAR ENDED JUNE 30, 1996 (12/11/97) **\*\*\$9,846**

98-A-170 NOOKSACK INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/11/97)

98-A-171 PEORIA TRIBE OF INDIANS OF OKLAHOMA, FISCAL YEAR ENDED MARCH 3 1, 1997 (12/11/97)

98-A-173 FORT BELKNAP INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (12/18/97)

98-A-174 AK-CHIN INDIAN COMMUNITY, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (12/11/97)

98-A-182 LA JOLLA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (12/18/97)

98-A-183 BISHOP PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (12/18/97)

98-A-184 YSLETA DEL SUR PUEBLO, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (12/18/97)

98-A-207 PUEBLO OF LAGUNA DEPARTMENT OF EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 (1/8/98)

98-A-208 CONFEDERATED TRIBES OF THE UMATILLA INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/8/98)

98-A-209 LOWER SIOUX INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/8/98)

98-A-210 OKAGON BAND OF POTAWATOMI INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/8/98)

98-A-2 12 MINNESOTA CHIPPEWA TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/8/98)

98-A-2 13 MISSISSIPPI BAND OF CHOCTAW INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/8/98)

98-A-214 CROW TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/8/98) **\*\*\$1,965**

98-A-215 CHIPPEWA/OTTAWA TREATY FISHERY MANAGEMENT AUTHORITY, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/8/98)

98-A-216 MASHANTUCKET PEQUOT TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/8/98)

98-A-218 WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 3 1, 1992 (1/8/98)

98-A-219 WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 3 1, 1993 (1/8/98)

98-A-220 WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (1/8/98)

98-A-221 WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/8/98)

98-A-228 PLEASANT POINT PASSAMAQUODDY TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/15/98)

98-A-230 MOHEGAN TRIBE OF INDIANS OF CONNECTICUT, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/15/98)

98-A-239 CHIPPEWA CREE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/22/98) **\*\*\$41,968**

98-A-240 TONTO APACHE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1993 (2/12/98) **\*\*\$116,907**

98-A-251 SEMINOLE TRIBE OF FLORIDA, FISCAL YEAR ENDED JUNE 30, 1996 (1/29/98)

98-A-266 ST. CROIX CHIPPEWA OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/12/98)

98-A-267 JOINT TRIBAL COUNCIL OF THE PASSAMAQUODDY TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/12/98) **\*\*\$6,000**

98-A-272 AMERICAN HORSE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (2/17/98)

98-A-273 RAMAH NAVAJO CHAPTER, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/17/98)

98-A-274 RAMAH NAVAJO SCHOOL BOARD, INC., FISCAL YEAR ENDED DECEMBER 31, 1996 (2/17/98)

98-A-277 EIGHT NORTHERN INDIAN PUEBLOS COUNCIL, INC., FISCAL YEAR ENDED MARCH 31, 1997 (2/19/98)

98-A-278 SOUTHERN CALIFORNIA TRIBAL CHAIRMAN'S ASSOCIATION, INC., FISCAL YEAR ENDED MARCH 31, 1997 (2/19/98)

98-A-279 FORT BERTHOLD COMMUNITY COLLEGE, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/19/98)

98-A-284 SANTA CLARA INDIAN PUEBLO ADMINISTRATIVE UNIT, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/19/98)

98-A-285 CENTRAL TRIBES OF THE SHAWNEE AREA, INC., FISCAL YEAR ENDED NOVEMBER 30, 1996 (2/19/98)

98-A-286 PORCUPINE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (2/19/98) \*\*\$124,319

98-A-287 PORT GRAHAM VILLAGE COUNCIL, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (2/19/98)

98-A-296 YAKUTAT NATIVE ASSOCIATION, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/26/98)

98-A-297 KLAMATH TRIBES, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/26/98) \*\*\$25,597

98-A-298 NORTHWEST INTERTRIBAL COURT SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/26/98)

98-A-303 STANDING ROCK SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/26/98) \*\*\$447,456

98-A-304 LAC VIEUX DESERT BAND OF LAKE SUPERIOR CHIPPEWA INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/26/98)

98-A-305 YERINGTON PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/26/98)

98-A-308 DUCKWATER SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/26/98)

98-A-309 KAIBAB BAND OF PAIUTE INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/26/98) \*\*\$13,577

98-A-310 CHEMEHUEVI INDIAN TRIBE AND THE HAVASU LANDING RESORT, FISCAL YEAR ENDED DECEMBER 3 1, 1994 (2/26/98)

98-A-31 1 CHEMEH-UEVI INDIAN TRIBE AND THE HAVASU LANDING RESORT, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (2/26/98)

98-A-312 CHEMEHUEVI INDIAN TRIBE AND THE HAVASU LANDING RESORT, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/26/98)

98-A-317 HOTEVILLA BACAVI COMMUNITY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (3/5/98)

98-A-3 18 HOTEVILLA BACAVI COMMUNITY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (3/5/98)

98-A-319 ORGANIZED VILLAGE OF KWETHLUK, KWETHLUK IRA COUNCIL, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (3/5/98)

98-A-320 FLAGSTAFF BORDERTOWN DORMITORY BOARD, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/5/98)

98-A-321 MARTY INDIAN SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1996 (3/5/98)

98-A-322 CONFEDERATED TRIBES OF SILETZ INDIANS OF OREGON, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (3/5/98)

98-A-323 GRAND TRAVERSE BAND OF OTTAWA AND CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/5/98)

98-A-324 FOREST COUNTY POTAWATOMI COMMUNITY, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/5/98)

98-A-325 JENA BAND OF CHOCTAW INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (3/5/98)

98-A-342 NAVAJO NATION AND RELATED TRIBAL ENTITIES, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/12/98)\*\*\$14,331

98-A-349 OGLALA SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (3112198)\*\*\$53,144

98-A-362 PINON COMMUNITY SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1996 (3/20/98)

98-A-372 LYTTON BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/27/98)

98-A-373 FOUR WINDS ELEMENTARY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (3/27/98)

98-A-374 KICKAPOO TRADITIONAL TRIBE OF TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/27/98)

98-A-375 KIPNUK TRADITIONAL TRIBAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/27/98)\*\*\$9,947

98-A-376 SAN PASQUAL BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (3127198)

98-A-377 ELK VALLEY RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/27/98)

98-A-378 LOVELOCK PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/26/98)\*\*\$8,591

98-A-379 LOVELOCK PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (3/26/98)\*\*\$140,907

98-A-380 LOVELOCK PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/26/98)\*\*\$21,947

98-A-381 ALABAMA- COUSHATTA INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (3/27/98)

## **BUREAU OF LAND MANAGEMENT**

98-A-19 PRAIRIE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1996 (10/7/97)

98-A-21 ANACONDA-DEER LODGE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1996 (10/7/97)

98-A-45 ROYAL SCHOOL DISTRICT NO. 160, TWO FISCAL YEARS ENDED AUGUST 31, 1996 (10114197)

98-A-84 LEWIS COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (10128197)

98-A-110 TRIPP COUNTY, SOUTH DAKOTA, TWO FISCAL YEARS ENDED DECEMBER 31, 1996 (11112197)

98-A-161 CLALLAM COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/5/97)

98-A-164 NORTHAMPTON COUNTY, VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1996 (12/5/97)

98-A-165 YAKIMA COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/5/97)

98-A-167 KENAI PENINSULA, ALASKA, FISCAL YEAR ENDED JUNE 30, 1997 (12/9/97)

98-A-205 LAKE COUNTY, MONTANA, FISCAL YEAR ENDED JUNE 30, 1996 (1/7/98)

## **INSULAR AREAS**

### **Commonwealth of the Northern Mariana Islands**

98-A-339 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/11/98)\*\*\$11,176,309

### **Federated States of Micronesia**

98-A-269 COLLEGE OF MICRONESIA, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2112198)

98-A-386 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/31/98)\*\*\$383,920

## **Guam**

98-A-144 GUAM POWER AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (11/25/97)

98-A-145 GUAM POWER AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11/26/97)

98-A-150 GUAM MASS TRANSIT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/2/97)

98-A-155 GUAM MASS TRANSIT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (12/13/97)

98-A-223 GUAM HOUSING AND URBAN RENEWAL AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/9/98)

98-A-246 SANCTUARY, INCORPORATED, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/27/98)

98-A-254 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/4/98)

98-A-271 GUAM INTERNATIONAL AIRPORT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/13/98)

98-A-301 GUAM HUMANITIES COUNCIL, FISCAL YEAR ENDED OCTOBER 31, 1991 (2/27/98)

98-A-302 GUAM HUMANITIES COUNCIL, FISCAL YEAR ENDED OCTOBER 31, 1992 (2/27/98)

98-A-326 GUAM HUMANITIES COUNCIL, FISCAL YEAR ENDED OCTOBER 31, 1993 (3/6/98)

98-A-354 GUAM ECONOMIC DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/17/98)

## **Pohnpei**

98-A-268 POHNPEI FAMILY HEAD START PROGRAM, INC., FISCAL YEAR ENDED MARCH 31, 1996 (2/12/98)

## **Republic of Palau**

98-A-130 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (11/19/97)

98-A-176 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/12/97) \*\*\$4,769

98-A-177 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/12/97) \*\*\*\$43,843

98-A-178 PALAU COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/15/97)

98-A-195 PALAU NATIONAL COMMUNICATIONS CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1994 (12/29/97)

98-A-196 PALAU NATIONAL COMMUNICATIONS CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (12/30/97)

98-A-201 PALAU NATIONAL COMMUNICATIONS CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (1/6/98)

98-A-340 PALAU COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/11/98)

## **Trust Territory of the Pacific Islands**

98-A-227 COLLEGE OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/16/98)

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

98-A-154 GOVERNMENT OF THE VIRGIN ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (12/2/97) \*\*\*\$632,247 AND \*\*\*\$632,247

## **MINERALS MANAGEMENT SERVICE**

98-A-17 MASSACHUSETTS INSTITUTE OF TECHNOLOGY, FISCAL YEAR ENDED JUNE 30, 1996 (10/7/97)

## **NATIONAL PARR SERVICE**

98-A-16 AUSTIN, TEXAS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/7/97)

98-A-18 CALIFORNIA, FISCAL YEAR ENDED JUNE 30, 1996 (10/7/97)

98-A-80 HUMBOLDT STATE UNIVERSITY FOUNDATION, FISCAL YEAR ENDED JUNE 30, 1997 (10/28/97)

98-A-94 LITTLE ROCK, ARKANSAS, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/30/97)

98-A-111 NATIVE CALIFORNIA NETWORK, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/12/97)

98-A-134 APPALACHIAN TRAIL CONFERENCE, FISCAL YEAR ENDED DECEMBER 31, 1996 (11/20/97)

98-A-166 MADISON, WISCONSIN, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/5/97)

98-A-194 GEORGIA TRUST FOR HISTORIC PRESERVATION, INC., FISCAL YEAR ENDED MARCH 31, 1997 (12/24/97)

98-A-211 ICE AGE PARK AND TRAIL FOUNDATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1996 (1/8/98)

98-A-229 NATIONAL INSTITUTE FOR THE CONSERVATION OF CULTURAL PROPERTY, INC., FISCAL YEAR ENDED DECEMBER 31, 1996 (1/15/98)

98-A-306 SOUTHERN ALLEGHENIES CONSERVANCY, FISCAL YEAR ENDED MAY 31, 1997 (2/26/98)

98-A-307 ALICE FERGUSON FOUNDATION, INC., FISCAL YEAR ENDED DECEMBER 31, 1996 (2/26/98)

## **NON-DEPARTMENT OF THE INTERIOR**

98-A-41 OFFICE OF YOUTH AFFAIRS, COMMONWEALTH OF PUERTO RICO, FISCAL YEAR ENDED JUNE 30, 1995 (10/7/97)

## **OFFICE OF THE SECRETARY**

98-A-66 PRIBILOF ISLANDS SCHOOL DISTRICT, FISCAL YEAR ENDED JUNE 30, 1997 (10/22/97)

98-A-81 NORTHWESTERN UNIVERSITY, FISCAL YEAR ENDED AUGUST 31, 1996 (10/28/97)

## **U.S. BUREAU OF MINES**

98-A-15 DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT AND TOURISM AND HAWAII COMMUNITY DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED JUNE 30, 1996 (10/7/97)

98-A-140 UNIVERSITY OF MINNESOTA, FISCAL YEAR ENDED JUNE 30, 1996 (11/25/97)

## **U.S. FISH AND WILDLIFE SERVICE**

98-A-22 MAINE, FISCAL YEAR ENDED JUNE 30, 1996 (10/7/97)

98-A-55 PYRAMID LAKE FISHERIES, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/16/97)

98-A-85 RHODE ISLAND AND PROVIDENCE PLANTATIONS, FISCAL YEAR ENDED JUNE 30, 1995 (10/28/97)

98-A-97 IOWA, FISCAL YEAR ENDED JUNE 30, 1996 (11/4/97)

98-A-135 ARKANSAS GAME AND FISH COMMISSION, FISCAL YEAR ENDED JUNE 30, 1996 (11/20/97)

98-A-147 MISSISSIPPI, FISCAL YEAR ENDED JUNE 30, 1996 (12/2/97)

98-A-148 NORTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1996 (12/2/97)

98-A-149 ARIZONA, FISCAL YEAR ENDED JUNE 30, 1996 (12/2/97)

98-A-156 KLUCKITAT COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (12/3/97)



98-A-162 METROPOLITAN  
PARK DISTRICT, TACOMA,  
WASHINGTON, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(12/5/97)

98-A-163 ALABAMA, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1996 (12/5/97)

98-A-231 NATIONAL  
TROPICAL BOTANICAL  
GARDEN, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(1/15/98)

### **U.S. GEOLOGICAL SURVEY**

98-A-146 UNIVERSITY AND  
COMMUNITY COLLEGE  
SYSTEM OF NEVADA, FISCAL  
YEAR ENDED JUNE 30, 1996  
(12/2/97)

98-A-181 AMERICAN  
GEOLOGICAL UNION,  
FISCAL YEAR ENDED  
DECEMBER 31, 1996 (12/17/97)

### **INDIRECT COST PROPOSALS**

#### **BUREAU OF INDIAN AFFAIRS**

98-P-109 CATAWBA INDIAN  
NATION, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(1/6/97)

98-P-127 LOWER ELWHA  
S'KLALLAM TRIBE, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1998 (11/17/97)

98-P-128 QUILEUTE TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(1/17/97) \*\$1,703

98-P-141 ELK VALLEY  
RANCHERIA TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(11/24/97)

98-P-142 ELK VALLEY  
RANCHERIA TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED DECEMBER 31, 1996  
(11/24/97)

98-P-143 ELK VALLEY  
RANCHERIA TRIBAL  
COUNCIL, FISCAL YEAR  
ENDED DECEMBER 31, 1994  
(1/24/97) \*\$4,902

98-P-172 BAD RIVER BAND  
OF LAKE SUPERIOR TRIBE OF  
CHIPPEWA INDIANS, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1997 (12/11/97)

98-P-175 NORTHWEST  
INTERTRIBAL COURT  
SYSTEM, FISCAL YEAR  
ENDED SEPTEMBER 30, 1996  
(12/11/97) \*\$33,000

98-P-180 CONFEDERATED  
TRIBES AND BANDS OF THE  
YAKAMA INDIAN NATION,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1997  
(12/16/97) \*\$14,017

98-P-185 CROW TRIBE OF  
INDIANS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1995  
(12/18/97)

98-P-186 CROW TRIBE OF  
INDIANS, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(12/18/97) \*\$181,280

98-P-189 STOCKBRIDGE-  
MUNSEE COMMUNITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(12/19/97)

98-P-192 METLAKATLA  
INDIAN COMMUNITY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(12/22/97) \*\$139,470

98-P-200 MUSCOGEE  
(CREEK) NATION, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1997 (1/5/98)

98-P-203 ASSINIBOINE AND  
SIOUX TRIBES, FISCAL YEAR  
ENDED SEPTEMBER 30, 1998  
(1/6/98)

98-P-222 SWINOMISH INDIAN  
TRIBAL COMMUNITY,  
FISCAL YEAR ENDED  
DECEMBER 31, 1997 (1/8/98)

98-P-236 OTOE MISSOURIA  
TRIBE OF INDIANS, FISCAL  
YEAR ENDED DECEMBER 31,  
1997 (1/20/98) \*\$26,131

98-P-244 ONEIDA INDIAN  
NATION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(1/23/98)

98-P-247 CHIPPEWA CREE  
TRIBE OF THE ROCKY BOYS  
RESERVATION, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(1/27/98) \*\$172,521

98-P-249 MINNESOTA  
CHIPPEWA TRIBE, FISCAL  
YEAR ENDED SEPTEMBER 30,  
1997 (1/28/98)

98-P-256 MODOC TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (2/5/98) \*\$23,969

98-P-257 SPIRIT LAKE SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (2/5/98)

98-P-259 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (2/6/98) \*\$6,092

98-P-260 SAUK-SUIATTLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (2/6/98)

98-P-262 TORRES-MARTINEZ DESERT CAHUILLA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (2/9/98)

98-P-265 ORGANIZED VILLAGE OF KAKE, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (2/10/98) \*\$24,085

98-P-270 FAIRBANKS NATIVE ASSOCIATION, INC., FISCAL YEAR ENDED JUNE 30, 1998 (2/12/98)

98-P-280 DULL KNIFE MEMORIAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1996 (2/18/98)

98-P-281 DULL KNIFE MEMORIAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1998 (2/18/98)

98-P-282 PORT GAMBLE S'KLALLAM TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (2/18/98) \*\$22,440

98-P-291 MASHANTUCKET PEQUOT TRIBAL NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/19/98)

98-P-292 COOK INLET TRIBAL COUNCIL, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1998 (2/19/98)

98-P-314 PRAIRIE BAND OF POTAWATOMI INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (3/2/98) \*\$22,675

98-P-3 15 WHITE MOUNTAIN APACHE TRIBE, FISCAL YEAR ENDED APRIL 30, 1998 (3/2/98) \*\$6,409

98-P-337 THE SUQUAMISH TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (3/9/98) \*\$77,552

98-P-338 KALISPEL TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/9/98) \*\$10,587

98-P-345 GRAND PORTAGE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/11/98)

98-P-346 WHITE EARTH RESERVATION TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/12/98)

98-P-347 JAMESTOWN S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/12/98) \*\$5,551

98-P-353 PYRAMID LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (3/13/98) \*\$577

98-P-355 CHEYENNE AND ARAPAHO TRIBES OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (3/18/98) \*\$19,023

98-P-356 TURTLE MOUNTAIN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1996 (3/18/98) \*\$7,417

98-P-357 TURTLE MOUNTAIN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1997 (3/18/98) \*\$238,206

98-P-358 ONEIDA INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/18/98)

98-P-359 GREAT LAKES INDIAN FISH AND WILDLIFE COMMISSION, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (3/18/98)

98-P-360 WAMPANOAG TRIBE OF GAY HEAD, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/18/98)

98-P-361 INTER-TRIBAL COUNCIL OF MICHIGAN, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/18/98)

98-P-364 MOAPA BAND OF PAIUTES, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (3/23/98) \*\$5,761

98-P-365 PUEBLO OF ZIA, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (3/23/98)

98-P-366 BERRY CREEK  
RANCHERIA OF MAIDU  
INDIANS, FISCAL YEAR  
ENDED DECEMBER 31, 1998  
(3/23/98)

98-P-368 SISSETON-  
WAHPETON COMMUNITY  
COLLEGE, FISCAL YEAR  
ENDED JUNE 30, 1998 (3/26/98)

98-P-369 SISSETON-  
WAHPETON COMMUNITY  
COLLEGE, FISCAL YEAR  
ENDED JUNE 30, 1997 (3/26/98)

98-P-371 ST. REGIS MOHAWK  
TRIBE, FISCAL YEAR ENDED  
DECEMBER 31, 1998 (3/26/98)

98-P-387 SUMMIT LAKE  
PAIUTE TRIBE, FISCAL YEAR  
ENDED DECEMBER 31, 1997  
(3/30/98)\*\$5 1,666

98-P-388 CROW CREEK  
SIOUX TRIBE, FISCAL YEAR  
ENDED SEPTEMBER 30, 1997  
(3/30/98)

## **INSULAR AREAS**

### **Guam**

98-P-129 GOVERNMENT OF  
GUAM, FISCAL YEAR ENDED  
SEPTEMBER 30, 1998  
(1/17/97)\*\$1,621,592

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

98-P-12 DEPARTMENT OF  
PLANNING AND NATURAL  
RESOURCES, GOVERNMENT  
OF THE VIRGIN ISLANDS,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999 (10/3/97)

98-P-23 VIRGIN ISLANDS  
TERRITORIAL EMERGENCY  
MANAGEMENT AGENCY,  
FISCAL YEAR ENDED  
SEPTEMBER 30, 1999 (1/07/97)

98-P-294 ISLAND  
RESOURCES FOUNDATION,  
INC., FISCAL YEAR ENDED  
JUNE 30, 1999 (2/20/98)

98-P-367 VIRGIN ISLANDS  
DEPARTMENT OF  
AGRICULTURE, THREE  
FISCAL YEARS ENDED  
SEPTEMBER 30, 1999 (3/25/98)

## **MINERALS MANAGEMENT SERVICE**

98-P-64 COLORADO  
DEPARTMENT OF REVENUE,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (10/20/97)

## **MULTI-OFFICE**

98-P-43 ALASKA  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1998 (10/9/97)

98-P-204 CALIFORNIA FISH  
AND GAME DEPARTMENT,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (1/6/98)\*\$3,521

98-P-237 UTAH  
DEPARTMENT OF  
COMMUNITY AND  
DEVELOPMENT, DIVISION OF  
STATE HISTORY, FISCAL  
YEAR ENDED JUNE 30, 1998  
(1/20/98)

## **NATIONAL PARK SERVICE**

98-P-35 SOUTH CAROLINA  
DEPARTMENT OF PARKS,  
RECREATION AND TOURISM,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (10/8/97)

98-P-44 ARKANSAS  
DEPARTMENT OF PARKS  
AND TOURISM, FISCAL YEAR  
ENDED JUNE 30, 1998  
(10/14/97)

98-P-160 NEW HAMPSHIRE  
DEPARTMENT OF  
RESOURCES AND ECONOMIC  
DEVELOPMENT, FISCAL  
YEAR ENDED JUNE 30, 1998  
(12/3/97)

98-P-243 CONNECTICUT  
HISTORICAL COMMISSION,  
TWO FISCAL YEARS ENDED  
JUNE 30, 1999 (1/23/98)

98-P-248 MINNESOTA  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1998 (1/27/98)  
\*\$5,818

98-P-252 LOUISIANA  
DEPARTMENT OF CULTURE,  
RECREATION AND TOURISM,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (2/3/98)  
\*\$252,462

98-P-289 WISCONSIN  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1998 (2/12/98)

98-P-331 MASSACHUSETTS  
HISTORICAL COMMISSION,  
TWO FISCAL YEARS ENDED  
JUNE 30, 1999 (3/5/98)

**OFFICE OF SURFACE  
MINING  
RECLAMATION AND  
ENFORCEMENT**

98-P-139 WEST VIRGINIA  
DIVISION OF  
ENVIRONMENTAL  
PROTECTION, FISCAL YEAR  
ENDED JUNE 30, 1998  
(11/20/97)

**U.S. FISH AND  
WILDLIFE SERVICE**

98-P-42 SOUTH CAROLINA  
DEPARTMENT OF NATURAL  
RESOURCES, FISCAL YEAR  
ENDED JUNE 30, 1998 (10/8/97)

98-P-193 NEW HAMPSHIRE  
FISH AND GAME  
DEPARTMENT, FISCAL YEAR  
ENDED JUNE 30, 1998  
(12/23/97)

98-P-202 NEW MEXICO  
DEPARTMENT OF GAME AND  
FISH, FISCAL YEAR ENDED  
JUNE 30, 1998 (1/6/98)

98-P-233 MISSISSIPPI  
DEPARTMENT OF  
ENVIRONMENTAL QUALITY,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (1/15/98)

98-P-275 KANSAS  
DEPARTMENT OF WILDLIFE  
AND PARKS, FISCAL YEAR  
ENDED JUNE 30, 1998 (2/13/98)

98-P-276 KANSAS  
DEPARTMENT OF WILDLIFE  
AND PARKS, FISCAL YEAR  
ENDED JUNE 30, 1999 (2/13/98)

98-P-288 KENTUCKY  
DEPARTMENT OF FISH AND  
WILDLIFE RESOURCES,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (2/12/98)

98-P-290 NORTH CAROLINA  
WILDLIFE RESOURCE  
COMMISSION, FISCAL YEAR  
ENDED JUNE 30, 1998 (2/19/98)

98-P-327 MASSACHUSETTS  
EXECUTIVE OFFICE OF  
ENVIRONMENTAL AFFAIRS,  
TWO FISCAL YEARS ENDED  
JUNE 30, 1999 (3/5/98)

98-P-328 MASSACHUSETTS  
DEPARTMENT OF FOOD AND  
AGRICULTURE, TWO FISCAL  
YEARS ENDED JUNE 30, 1999  
(3/5/98)

98-P-329 MASSACHUSETTS  
MARINE FISHERIES, TWO  
FISCAL YEARS ENDED  
JUNE 30, 1999 (3/5/98)

98-P-330 MASSACHUSETTS  
ENVIRONMENTAL LAW  
ENFORCEMENT, TWO FISCAL  
YEARS ENDED JUNE 30, 1999  
(3/5/98)

98-P-332 MASSACHUSETTS  
FISHERIES AND WILDLIFE,  
TWO FISCAL YEARS ENDED  
JUNE 30, 1999 (3/5/98)

98-P-333 MASSACHUSETTS  
DEPARTMENT OF  
ENVIRONMENTAL  
MANAGEMENT, TWO FISCAL  
YEARS ENDED JUNE 30, 1999  
(3/5/98)

98-P-334 AMERICAN  
FISHERIES SOCIETY, FISCAL  
YEAR ENDED DECEMBER 31,  
1996 (3/6/98)

98-P-348 ATLANTIC STATES  
MARINE FISHERIES  
COMMISSION, FISCAL YEAR  
ENDED JUNE 30, 1998 (3/12/98)

98-P-370 OHIO DEPARTMENT  
OF NATURAL RESOURCES,  
FISCAL YEAR ENDED  
JUNE 30, 1998 (3/26/98)

. APPENDIX 3

**MONETARY IMPACT OF AUDIT ACTIVITIES FROM  
OCTOBER 1, 1997, THROUGH MARCH 31, 1998**

ACTIVITY	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE*	REVENUES**	TOTAL
Bureau of Indian Affairs	\$1,489,438	\$1,307,348	0	\$2,796,786
<b>Bureau of Land Management</b>	30,620	79,907	0	110,527
Bureau of Reclamation	126,025	0	0	126,025
<b>Insular Areas: ***</b>				
- Commonwealth of the Northern Mariana Islands	11,176,309	0	0	11,176,309
- Federated States of Micronesia	383,920	0	0	383,920
- Guam	1,881,154	13,170,513	19,250	15,070,917
- Republic of Palau	48,612	0	0	48,612
- U.S. Virgin Islands	637,665	0	17,409,751	18,047,416
<b>Minerals Management Service</b>	56,997	0	20,700,000	20,756,997
Multi-Office	0	3,521	0	3,521
<b>National Park Service</b>	154,238	3,013,429	0	3,167,667
<b>Non-Departmental Audits</b>	0	21,700	0	21,700
U.S. Fish and Wildlife Service	1,633,689	1,450,000	0	3,083,689
U.S. Geological Survey	130,371	0	0	130,371
<b>Total</b>	<b>\$17,749,038</b>	<b>\$19,046,418</b>	<b>\$38,129,001</b>	<b>\$74,924,457</b>
* Includes monetary impact of indirect cost proposals negotiated.				
** Represents lost or potential revenues.				
*** Includes monetary impact of non-Federal funds ( see Appendix 4).				

## APPENDIX 4

### NON-FEDERAL FUNDING INCLUDED IN MONETARY IMPACT OF AUDIT ACTIVITIES DURING THE 6-MONTH PERIOD ENDED MARCH 31, 1998

No. 98-I-14 - "Procurement Activities, Port Authority of Guam, Government of Guam," dated October 7, 1997. All of the \$1,635,916 reported as monetary impact represents insular area funds.

No. 98-I-188 - "Internal Revenue Taxes, Bureau of Internal Revenue, Government of the Virgin Islands," dated December 30, 1997. All of the \$11,919,000 reported as monetary impact represents insular area funds.

No. 98-I-191 - "Building Permit Fees, Department of Planning and Natural Resources, Government of the Virgin Islands," dated December 30, 1997. All of the \$155,069 reported as monetary impact represents insular area funds.

No. 98-I-263 - "Sewage System User Fees, Government of the Virgin Islands," dated February 20, 1998. All of the \$897,212 reported as monetary impact represents insular area funds.

No. 98-I-264 - "Legislature Capital Improvement Fund, Guam Legislature, Government of Guam," dated February 20, 1998. All of the \$9,932,255 reported as monetary impact represents insular area funds.

No. 98-I-293 - "Business Licensing Fees, Department of Licensing and Consumer Affairs, Government of the Virgin Islands," dated February 27, 1998. All of the \$4,438,470 reported as monetary impact represents insular area funds.

No. 98-I-335 - "Programs and Operations, Department of Vocational Rehabilitation, Government of Guam," dated March 16, 1998. Of the \$1,137,159 reported as monetary impact, \$150,063 represents insular area funds.

No. 98-I-384 - "Hurricane-Related Contracting, Department of Education, Government of the Virgin Islands," dated March 31, 1998. All of the \$5,418 reported as monetary impact represents insular area funds.

**APPENDIX 5**

**Table I**

**INSPECTOR GENERAL AUDIT REPORTS  
WITH QUESTIONED COSTS**

	No. of Reports*	Questioned Costs	Unsupported costs**
A. For which no management decision had been made by the commencement of the reporting period	65	\$39,417,786	\$1,635,859
B. Which were issued during the reporting period	<u>44</u>	<u>17,749,038</u>	<u>635,879</u>
<b>Total (A+B)</b>	<b><u>109</u></b>	<b><u>\$57,166,824</u></b>	<b><u>\$2,271,738</u></b>
C. For which a management decision was made during the reporting period	39	7,022,364	1,111,539
(i) dollar value of disallowed costs	28	2,933,686	810,311
(ii) dollar value of costs not disallowed	16	4,088,678	301,228
D. For which no management decision had been made by the end of the reporting period	70	50,144,460	1,160,199
E. For which no management decision was made within 6 months of issuance	38	33,062,357	524,320

\* Report totals cannot be reconciled because some reports have dollar amounts in both the allowed and disallowed categories.

\*\* Unsupported costs are included in questioned costs.

**APPENDIX 5**

**Table II**

**INSPECTOR GENERAL AUDIT REPORTS WITH  
RECOMMENDATIONS THAT FUNDS BE PUT TO BETTER USE**

	<b>No. of Reports*</b>	<b>Dollar Value**</b>
A. For which no management decision had been made by the commencement of the reporting period	28	\$217,308,941
B. Which were issued during the reporting period	<u>37</u>	<u>19,046,418***</u>
<b>Total (A+B)</b>	<b><u>65</u></b>	<b><u>\$236,355,359</u></b>
C. For which a management decision was made during the reporting period	37	\$12,754,618
(i) dollar value of recommendations that were agreed to by management	36	\$9,803,194***
(ii) dollar value of recommendations that were not agreed to by management	5	\$2,951,424
D. For which no management decision had been made by the end of the reporting period	28	\$223,600,741
E. For which no management decision was made within 6 months of issuance	20	\$209,248,573

\* Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories.

\*\* Amounts include preaward audits.

\*\*\* Amounts include indirect cost proposals negotiated.



**APPENDIX 5**

**Table III**

**INSPECTOR GENERAL AUDIT REPORTS WITH LOST OR  
POTENTIAL ADDITIONAL REVENUES**

	No. of Reports.	Dollar Value
A. For which no management decision had been made by the commencement of the reporting period	10	\$152,303,613
B. Which were issued during the reporting period	6	<u>38,129,001</u>
Total (A+B)	<u>16</u>	<u>\$190,432,614</u>
C. For which a management decision was made during the reporting period	2	\$25,138,470*
(i) dollar value of recommendations that were agreed to by management	2	\$25,138,470
(ii) dollar value of recommendations that were not agreed to by management	0	0
D. For which <b>no</b> management decision had been made by the end of the reporting period	14	\$165,294,144
E. For which no management decision was made within 6 months of issuance	8	\$51,107,613

\*Of this amount, \$20,700,000 represents additional savings **indentifiable** to a recommendation made in Audit Report No. 94-I-I 79, **issued in December 1993**. This updated amount was based on data obtained during our **followup evaluation** (Report No. 98-I-385, issued in March 1998) in which we found that **MMS's** implementation **of** the recommendation resulted in the higher savings.

## APPENDIX 6

### SUMMARY OF AUDIT REPORTS OVER 6 MONTHS OLD PENDING MANAGEMENT DECISIONS

This listing includes a summary of internal, **contract (except preawards)**, grant, and **single audit reports** that were over 6 months old on March 31, 1998, and still **pending** a management decision. It provides report number, title, issue date, number of unresolved recommendations, and **unresolved** amount of monetary benefits **identified in the audit report**.

#### INTERNAL AUDITS

##### BUREAU OF LAND MANAGEMENT

**94-I-496** SALE OF MATERIALS FROM PUBLIC LANDS, BUREAU OF LAND MANAGEMENT (3/31/94)  
1 RECOMMENDATION AND \$3,062,000 UNRESOLVED

**96-I-1300** ISSUANCE OF MINERAL PATENTS, BUREAU OF LAND MANAGEMENT AND OFFICE OF THE SOLICITOR (9/30/97)  
4 RECOMMENDATIONS UNRESOLVED

##### INSULAR AREAS

##### American Samoa

**93-I-1600** REVIEW OF GRANT ADMINISTRATION, DEPARTMENT OF EDUCATION, AMERICAN SAMOA GOVERNMENT (9/30/93)  
2 RECOMMENDATIONS AND \$306,637 UNRESOLVED

##### Commonwealth of the Northern Mariana Islands

**94-I-936** FOLLOWUP OF RECOMMENDATIONS CONCERNING THE ECONOMIC DEVELOPMENT LOAN FUND, COMMONWEALTH DEVELOPMENT AUTHORITY (7/18/94)  
2 RECOMMENDATIONS UNRESOLVED

**96-I-596** MANAGEMENT OF PUBLIC LAND, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (3/20/96)  
6 RECOMMENDATIONS AND \$145,877,257 UNRESOLVED

##### Guam

**92-I-597** SELECTION, PROCUREMENT, AND ADMINISTRATION OF WATER DISTRIBUTION PROJECTS, PUBLIC UTILITY AGENCY OF GUAM, GOVERNMENT OF GUAM (3/20/92)  
2 RECOMMENDATIONS UNRESOLVED

**93-I-706** SELECTED SPECIAL REVENUE FUNDS, GOVERNMENT OF GUAM (3/15/93)  
7 RECOMMENDATIONS AND \$39,330,411 UNRESOLVED

**93-I-195** IMPACT OF THE COMPACT OF FREE ASSOCIATION ON THE GOVERNMENT OF GUAM (6/28/93)  
1 RECOMMENDATION AND \$15,911,978 UNRESOLVED

**94-I-106** REVIEW OF GUAM'S GOVERNMENTWIDE TRAVEL PRACTICES (11/26/93)  
16 RECOMMENDATIONS AND \$1,689,650 UNRESOLVED

**97-I-591** GUAM LEGISLATURE, GOVERNMENT OF GUAM (3/24/97)  
5 RECOMMENDATIONS AND \$1,004,084 UNRESOLVED

**97-I-617** FOLLOW-UP OF RECOMMENDATIONS CONCERNING FOOD SERVICES OPERATIONS, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (3126197)  
1 RECOMMENDATION AND \$334,882 UNRESOLVED

**97-I-1051** FOLLOW-UP OF RECOMMENDATIONS CONCERNING PERSONNEL AND PAYROLL PRACTICES, LEGISLATIVE BRANCH, GOVERNMENT OF GUAM (7/31/97)  
1 RECOMMENDATION UNRESOLVED

**97-I-1294** SCHOOL BUS OPERATIONS, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF GUAM (9/30/97)  
6 RECOMMENDATIONS AND \$3,584,034 UNRESOLVED

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

**94-I-21** CAPITOL RELOCATION PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (10/18/93)  
2 RECOMMENDATIONS UNRESOLVED

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

**91-I-467** FOLLOWUP OF RECOMMENDATIONS CONTAINED IN REPORT ON THE ROAD FUND, GOVERNMENT OF THE VIRGIN ISLANDS (2/19/91)  
1 RECOMMENDATION UNRESOLVED

**92-I-1086** PERSONNEL MANAGEMENT, GOVERNMENT OF THE VIRGIN ISLANDS (8/3/92)  
6 RECOMMENDATIONS AND \$5 1,542 UNRESOLVED

**93-I-363** INMATE CARE, REHABILITATION, AND SAFETY, BUREAU OF CORRECTIONS, GOVERNMENT OF THE VIRGIN ISLANDS (12/31/92)  
10 RECOMMENDATIONS UNRESOLVED

**93-I-572** SUPPLY AND EQUIPMENT MANAGEMENT, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (2/19/93)  
9 RECOMMENDATIONS AND \$3 10,000 UNRESOLVED

**93-I-670** PERSONNEL, PROPERTY MANAGEMENT, AND PROCUREMENT PRACTICES, BUREAU OF CORRECTIONS, GOVERNMENT OF THE VIRGIN ISLANDS (3/11/93)  
14 RECOMMENDATIONS AND \$265,823 UNRESOLVED

**95-I-1258** SCHOOL LUNCH PROGRAM, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (9/12/95)  
1 RECOMMENDATION UNRESOLVED

**96-E-828** ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (5/31/96)  
2 RECOMMENDATIONS UNRESOLVED

**97-I-40** DIVISION OF AGRICULTURE, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE, GOVERNMENT OF THE VIRGIN ISLANDS (1 0/21/96)  
8 RECOMMENDATIONS AND \$90,000 UNRESOLVED

**97-E-189** SUBGRANT ADMINISTRATION FOR DISASTER ASSISTANCE FUNDS, OFFICE OF MANAGEMENT AND BUDGET, GOVERNMENT OF THE VIRGIN ISLANDS (1 1/26/96)  
2 RECOMMENDATIONS UNRESOLVED

**97-E-239** PROCUREMENT PRACTICES FOR HURRICANE-RELATED DEBRIS REMOVAL, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (12/17/96)  
1 RECOMMENDATION UNRESOLVED

**97-I-243** WORKMEN'S COMPENSATION PROGRAM, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/96)  
15 RECOMMENDATIONS AND \$2,530,000 UNRESOLVED

**97-E-279** ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, VIRGIN ISLANDS WATER AND POWER AUTHORITY (1/7/97)  
3 RECOMMENDATIONS UNRESOLVED

### **MINERALS MANAGEMENT SERVICE**

**96-I-1255** SELECTED ACTIVITIES OF THE ROYALTY MANAGEMENT SYSTEM, MINERALS MANAGEMENT SERVICE (9/30/96)  
3 RECOMMENDATIONS AND \$3,860,000 UNRESOLVED

### **MULTI-OFFICE**

**97-I-1 293** VALUE ENGINEERING PROGRAM, DEPARTMENT OF THE INTERIOR (9/29/97)  
4 RECOMMENDATIONS UNRESOLVED

### **NATIONAL PARR SERVICE**

**96-I-806** EMERGENCY MEDICAL AND SEARCH AND RESCUE SERVICES, NATIONAL PARK SERVICE (6/10/96)  
2 RECOMMENDATIONS AND \$4,501,000 UNRESOLVED

**97-I-908** AUTOMATED LAW ENFORCEMENT SYSTEM, NATIONAL PARK SERVICE (6/23/97)  
2 RECOMMENDATIONS UNRESOLVED

**97-I-936** NATIONAL PARK SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (6/13/97)  
3 RECOMMENDATIONS UNRESOLVED

**97-I-1304** SERVICEWIDE MEDIA PROGRAM, NATIONAL PARK SERVICE (9/30/97)  
6 RECOMMENDATIONS AND \$204,000 UNRESOLVED

### **CONTRACT AND GRANT AUDITS**

#### **BUREAU OF INDIAN AFFAIRS**

**94-E-784** COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000047 (6/10/94) \$825,170 UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution of the costs.*)

**94-E-919** COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000147 (6/30/94) \$247,414 UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution of the costs.*)

### **INSULAR AREAS**

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

**95-E-951** GRANT AND TRUST FUNDS PROVIDED FOR THE RONGELAP RESETTLEMENT PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (5/22/95) \$2 15,960 UNRESOLVED

#### **NATIONAL PARR SERVICE**

**97-E-589** RESERVE CONSTRUCTION COMPANY, INC., COST PROPOSAL SUBMITTED TO THE NATIONAL PARK SERVICE UNDER SOLICITATION NO. 1443CX500095905 (3/10/97) \$163,076 UNRESOLVED

#### **U.S. FISH AND WILDLIFE SERVICE**

**97-E-100** U.S. FISH AND WILDLIFE SERVICE WILDLIFE AND SPORT FISH RESTORATION GRANTS TO CONNECTICUT, TWO FISCAL YEARS ENDED JUNE 30, 1995 (10/30/96)  
6 RECOMMENDATIONS AND \$1,750,514 UNRESOLVED

**96-E-1254** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO THE STATE OF FLORIDA'S DEPARTMENT OF ENVIRONMENTAL PROTECTION FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (9/18/97)  
1 RECOMMENDATION UNRESOLVED

## **U.S. GEOLOGICAL SURVEY**

**93-E-339** TGS TECHNOLOGY, INC., CLOSING STATEMENT (12122192) \$520,235 UNRESOLVED

## **SINGLE AUDITS**

### **BUREAU OF INDIAN AFFAIRS**

**96-A-1 122** NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 30, 1994 (08/15/96)  
1 RECOMMENDATION UNRESOLVED (*Circumstances beyond the Bureau's control have delayed resolution of the recommendation.*)

### **BUREAU OF LAND MANAGEMENT**

**97-A-847** UTAH, FISCAL YEAR ENDED JUNE 30, 1994 (5/21/97)  
1 RECOMMENDATION UNRESOLVED

## **INSULAR AREAS**

### **Commonwealth of the Northern Mariana Islands**

**91-A-731** COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (4/26/9 1)  
12 RECOMMENDATIONS AND \$6,087,882 UNRESOLVED

**91-A-803** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1986 (5/7/9 1)  
1 RECOMMENDATION AND \$1,537,321 UNRESOLVED

**91-A-823** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1987 (5/10/91)  
1 RECOMMENDATION AND \$455,857 UNRESOLVED

**91-A-824** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (5/10/91)  
1 RECOMMENDATION AND \$196,593 UNRESOLVED

**92-A-1 179** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (8/13/92)  
1 RECOMMENDATION AND \$168,711 UNRESOLVED

**93-A-1 10** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 ( 10126192)  
i RECOMMENDATION AND \$124,450 UNRESOLVED

**93-A-225** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (1 1/19/92)  
1 RECOMMENDATION AND \$1,119,377 UNRESOLVED

**93-A-1 563** COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (9/13/93)  
52 RECOMMENDATIONS AND \$4,998,398 UNRESOLVED

**94-A-525** COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (4/15/94)  
45 RECOMMENDATIONS AND \$6,078,308 UNRESOLVED

**94-A-574** COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (5/6/94)  
61 RECOMMENDATIONS AND \$ 166,509 UNRESOLVED

**94-A-818** COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 199 1 (6/16/94)  
42 RECOMMENDATIONS UNRESOLVED

**94-A-836** COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (6/20/94)  
59 RECOMMENDATIONS UNRESOLVED

94-A-1075 NORTHERN MARIANAS COLLEGE, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (7/29/94)  
30 RECOMMENDATIONS AND \$4,600 UNRESOLVED

94-A-1 083 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/3/94)  
5 RECOMMENDATIONS UNRESOLVED

95-A-784 COMMONWEALTH PORTS AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (4/12/95)  
10 RECOMMENDATIONS UNRESOLVED

97-A-851 NORTHERN MARIANAS COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (5/16/97)  
36 RECOMMENDATIONS UNRESOLVED

## **Federated States of Micronesia**

**95-A-1043** FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 10, 1993 (6/27/95)  
10 RECOMMENDATIONS UNRESOLVED

96-A-482 FEDERATED STATES OF MICRONESIA, STATUS OF NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/29/96)  
19 RECOMMENDATIONS AND \$57,900 UNRESOLVED

97-A-244 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/23/96)  
22 RECOMMENDATIONS AND \$166,523 UNRESOLVED

## **Chuuk**

**91-A-505** CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (2/20/91)  
1 RECOMMENDATION AND \$665,817 UNRESOLVED

92-A-519 CHUUK STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (2/25/92)  
1 RECOMMENDATION AND \$1,940,938 UNRESOLVED

**94-A-374** STATE OF CHUUK, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/28/94)  
15 RECOMMENDATIONS UNRESOLVED

## **Kosrae**

**94-A-367** STATE OF KOSRAE, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/24/94)  
9 RECOMMENDATIONS UNRESOLVED

## **Pohnpei**

**91-A-398** POHNPEI STATE GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (2/4/91)  
1 RECOMMENDATION AND \$98,216 UNRESOLVED

94-A-527 STATE OF POHNPEI, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (4/19/94)  
21 RECOMMENDATIONS AND \$2,764 UNRESOLVED

## **Yap**

**94-A-371** STATE OF YAP, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2/25/94)  
22 RECOMMENDATIONS UNRESOLVED

## **Guam**

**97-A-514** GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/21/97)  
106 RECOMMENDATIONS UNRESOLVED

## **Republic of the Marshall Islands**

**96-A-104** REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1 11/95)  
75 RECOMMENDATIONS AND \$1,068,317 UNRESOLVED

**97-A-1272** REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (9/23/97)  
29 RECOMMENDATIONS UNRESOLVED

## **Republic of Palau**

**92-A-368** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (1/24/92)  
1 RECOMMENDATION AND \$2,593 UNRESOLVED

**92-A-885** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (6/5/92)  
1 RECOMMENDATION AND \$40,262 UNRESOLVED

**93-A-1053** PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (5/11/93)  
12 RECOMMENDATIONS UNRESOLVED

**93-A-1629** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (9/30/93)  
1 RECOMMENDATION AND \$40 1,843 UNRESOLVED

**94-A-499** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (4/6/94)  
11 RECOMMENDATIONS AND \$517,693 UNRESOLVED

**94-A-882** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6/27/94)  
37 RECOMMENDATIONS AND \$4,085 UNRESOLVED

**95-A-1395** MICRONESIA OCCUPATIONAL COLLEGE, PALAU, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1992 (9/28/95)  
6 RECOMMENDATIONS UNRESOLVED

## **Trust Territory of the Pacific Islands**

**91-A-1 112** TRUST TERRITORY OF THE PACIFIC ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (7/31/91)  
1 RECOMMENDATION AND \$437,482 UNRESOLVED

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

**92-A-107** VIRGIN ISLANDS WATER AND POWER AUTHORITY (10/16/91)  
3 RECOMMENDATIONS UNRESOLVED

**93-A-177** UNIVERSITY OF THE VIRGIN ISLANDS, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1991 (1 11/92)  
4 RECOMMENDATIONS UNRESOLVED

**96-A-1144** GOVERNMENT OF THE VIRGIN ISLANDS, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1990 (8/20/96)  
16 RECOMMENDATIONS UNRESOLVED

## **NATIONAL PARR SERVICE**

**97-A-1019** ILLINOIS HISTORIC PRESERVATION AGENCY, TWO FISCAL YEARS ENDED JUNE 30, 1996 (7/10/97)  
1 RECOMMENDATION UNRESOLVED

## **U.S. FISH AND WILDLIFE SERVICE**

**97-A-843** NATIONAL TROPICAL BOTANICAL GARDEN, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/15/97)  
5 RECOMMENDATIONS UNRESOLVED

**97-A-848** WYOMING,  
FISCAL YEAR ENDED  
JUNE 30, 1995 (5/21/97)  
2 RECOMMENDATIONS  
UNRESOLVED

**97-A-1270** ALASKA, FISCAL  
YEAR ENDED JUNE 30, 1996  
(9/23/97)  
1 RECOMMENDATION  
UNRESOLVED

97-A-954 NEW MEXICO  
DEPARTMENT OF GAME  
AND FISH, FISCAL YEAR  
ENDED JUNE 30, 1996  
(6/19/97)  
20 RECOMMENDATIONS  
AND \$30,740 UNRESOLVED

97-A-993 VIRGINIA, FISCAL  
YEAR ENDED JUNE 30, 1995  
(8/8/97)  
2 RECOMMENDATIONS  
UNRESOLVED

97-A-1119 HAWAII  
DEPARTMENT OF LAND  
NATURAL RESOURCES,  
FISCAL YEAR ENDED  
JUNE 30, 1996 (8/14/97)  
16 RECOMMENDATIONS  
UNRESOLVED

97-A-1180 WISCONSIN,  
FISCAL YEAR ENDED  
JUNE 30, 1995 (9/5/97)  
3 RECOMMENDATIONS  
AND \$26,4 10 UNRESOLVED

97-A-1206 SOUTH DAKOTA,  
FISCAL YEAR ENDED  
JUNE 30, 1996 (9/10/97)  
3 RECOMMENDATIONS  
AND \$7,465 UNRESOLVED

97-A-1241 SOUTH  
CAROLINA, FISCAL YEAR  
ENDED JUNE 30, 1996  
(9/17/97)  
2 RECOMMENDATIONS  
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 audits continue to be monitored by the Focus Leader for Management Control and Audit Followup, Assistant Secretary - Policy, Management and Budget, for completion of corrective action. Note: The insular area reports contain recommendations made specifically to the insular area governors and other territorial officials, who do not report to the Secretary and are not subject to the policy, guidance, and administrative oversight established by the Assistant Secretary - Policy, Management and Budget.

#### BUREAU OF INDIAN AFFAIRS

95-I-598 BUREAU OF INDIAN AFFAIRS PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEARS 1993 AND 1994 (2/28/95)  
2 RECOMMENDATIONS

95-I-1402 WAPATO IRRIGATION PROJECT, BUREAU OF INDIAN AFFAIRS (9/30/95)  
6 RECOMMENDATIONS

96-I-641 REVIEW OF INDIAN IRRIGATION PROJECTS, BUREAU OF INDIAN AFFAIRS (3/29/96)  
13 RECOMMENDATIONS

96-I-1266 ADMINISTRATION OF DELINQUENT LOANS BY THE PHOENIX AREA OFFICE, BUREAU OF INDIAN AFFAIRS (9/30/96)  
1 RECOMMENDATION

97-I-504 DIRECT AND GUARANTEED LOAN PROGRAMS, EASTERN AREA OFFICE, BUREAU OF INDIAN AFFAIRS (3/10/97)  
1 RECOMMENDATION

97-I-771 GENERAL CONTROLS OVER AUTOMATED INFORMATION SYSTEMS, OPERATIONS SERVICE CENTER, BUREAU OF INDIAN AFFAIRS (4/30/97)  
12 RECOMMENDATIONS

97-I-834 BUREAU OF INDIAN AFFAIRS CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (5/9/97)  
3 RECOMMENDATIONS

97-I-1 166 OPERATION AND MAINTENANCE OF GOVERNMENT FURNISHED QUARTERS, EASTERN NAVAJO AND FORT DEFIANCE AREA OFFICES, BUREAU OF INDIAN AFFAIRS (9/15/97)  
1 RECOMMENDATION

#### BUREAU OF LAND MANAGEMENT

92-I-828 ONSHORE GEOPHYSICAL EXPLORATION PROGRAM (5/26/92)  
2 RECOMMENDATIONS

95-I-379 FOLLOWUP OF RECOMMENDATIONS RELATING TO BUREAU OF LAND MANAGEMENT USER CHARGES FOR MINERAL-RELATED DOCUMENT PROCESSING (1/23/95)  
2 RECOMMENDATIONS

95-I-638 ONSHORE OIL AND GAS LEASING ACTMTIES, BUREAU OF LAND MANAGEMENT (3/20/95)  
2 RECOMMENDATIONS

95-I-747 RIGHT-OF-WAY GRANTS, BUREAU OF LAND MANAGEMENT (3/31/95)  
8 RECOMMENDATIONS

96-I-638 INSPECTION OF SELECTED ADMINISTRATIVE ACTIVITIES, COLORADO STATE OFFICE, BUREAU OF LAND MANAGEMENT (3/29/96)  
2 RECOMMENDATIONS

96-I-1025 NEVADA LAND EXCHANGE ACTIVITIES, BUREAU OF LAND MANAGEMENT (7/15/96)  
3 RECOMMENDATIONS

**96-I-1265** OCCUPANCY  
TRESPASS RESOLUTION,  
BUREAU OF LAND  
MANAGEMENT (9/30/96)  
2 RECOMMENDATIONS

97-I-375 EXPENDITURES  
CHARGED TO THE WILD  
HORSE AND BURRO  
PROGRAM, BUREAU OF  
LAND MANAGEMENT  
(2/7/97)  
2 RECOMMENDATIONS

97-I-1 104 MANAGEMENT  
OF HERD LEVELS, WILD  
HORSE AND BURRO  
PROGRAM, BUREAU OF  
LAND MANAGEMENT  
(8/12/97)  
2 RECOMMENDATIONS

97-I-1 299 RECREATION  
MANAGEMENT, BUREAU  
OF LAND MANAGEMENT  
(9/30/97)  
4 RECOMMENDATIONS

## **BUREAU OF RECLAMATION**

**91-I-1445**  
IMPLEMENTATION OF THE  
FEDERAL FINANCIAL  
SYSTEM (9/30/91)  
2 RECOMMENDATIONS

92-I-887 MISCELLANEOUS  
REVENUE COLLECTION  
AND DISTRIBUTION  
(6/12/92)  
2 RECOMMENDATIONS

92-I-1128 REPAYMENT OF  
MUNICIPAL AND  
INDUSTRIAL WATER  
SUPPLY INVESTMENT  
COSTS (8/13/92)  
1 RECOMMENDATION

**92-I-1151** REVIEW OF THE  
COST ALLOCATION FOR  
THE CENTRAL ARIZONA  
PROJECT (8/17/92)  
5 RECOMMENDATIONS  
(*Final action is pending  
outcome of litigation.*)

93-I-577 PROPOSED  
DEFERRAL OF NOTICE OF  
SUBSTANTIAL  
COMPLETION OF THE  
CENTRAL ARIZONA  
PROJECT (2/19/93)  
3 RECOMMENDATIONS  
(*Final action is pending  
outcome of litigation.*)

93-I-81 0 IMPLEMENTATION  
OF THE COLORADO RIVER  
BASIN SALINITY CONTROL  
PROGRAM (3/31/93)  
3 RECOMMENDATIONS

93-I-1 641 PICK-SLOAN  
MISSOURI RIVER BASIN  
PROGRAM COST  
ALLOCATION (9/30/93)  
5 RECOMMENDATIONS

94-I-884 DEVELOPMENT  
STATUS OF THE DOLORES  
AND THE  
ANIMAS-LA PLATA  
PROJECTS (7/11/94)  
1 RECOMMENDATION

94-I-930 IRRIGATION OF  
INELIGIBLE LANDS (7/11/94)  
3 RECOMMENDATIONS

95-I-870 RECREATION  
MANAGEMENT ACTIVITIES  
AT SELECTED SITES  
(5/17/95)  
2 RECOMMENDATIONS

**95-I-1 204** FINANCIAL  
MANAGEMENT OF THE  
COLUMBIA BASIN  
PROJECT, PACIFIC  
NORTHWEST REGION  
(8/22/95)  
1 RECOMMENDATION

95-I-1376 **FOLLOWUP** OF  
RECOVERY OF OPERATION  
AND MAINTENANCE  
PROGRAM EXPENSES  
(9/29/95)  
1 RECOMMENDATION

95-I-1383 RECOVERY OF  
OPERATION AND  
MAINTENANCE COSTS,  
COLUMBIA BASIN PROJECT  
(9/29/95)  
2 RECOMMENDATIONS

96-I-313 AWARD AND  
ADMINISTRATION OF  
CONTRACT  
NO. 1425-2-CC-40- 12260  
WITH ENVIRONMENTAL  
CHEMICAL CORPORATION  
RELATED TO THE  
SUMMITVILLE MINE SITE  
CLEANUP, BUREAU OF  
RECLAMATION (3/14/96)  
1 RECOMMENDATION

96-I-644 WORKING  
CAPITAL FUND, BUREAU  
OF RECLAMATION (3/29/96)  
1 RECOMMENDATION

97-I-683 MAINFRAME  
COMPUTER POLICIES AND  
PROCEDURES,  
ADMINISTRATIVE SERVICE  
CENTER, BUREAU OF  
RECLAMATION (3/31/97)  
2 RECOMMENDATIONS

**97-I-937** BUREAU OF RECLAMATION FINANCIAL STATEMENTS FOR FISCAL YEARS 1995 AND 1996 (6/13/97)  
2 RECOMMENDATIONS

## **INSULAR AREAS**

### **American Samoa**

**96-I-533** AMERICAN SAMOA LEGISLATURE, AMERICAN SAMOA GOVERNMENT (3/22/96)  
8 RECOMMENDATIONS

### **Commonwealth of the Northern Mariana Islands**

**94-I-1323** UTILITIES RATE STRUCTURE, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (9/30/94)  
3 RECOMMENDATIONS

95-I-1 06 CONTRACTING AND CONTRACT ADMINISTRATION, COMMONWEALTH UTILITIES CORPORATION, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (1 1/14/94)  
5 RECOMMENDATIONS

### **Guam**

**92-I-1360** GOVERNMENT OF GUAM RETIREMENT FUND (9/18/92)  
7 RECOMMENDATIONS

## **Republic of Palau**

**92-I-1368** BILLINGS AND COLLECTIONS OF THE REPUBLIC OF PALAU'S GROSS REVENUE TAX (9/28/92)  
3 RECOMMENDATIONS

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

**91-I-1 188** SECURITY AND MAINTENANCE OF CORRECTIONAL FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (8/29/91)  
16 RECOMMENDATIONS

91-I-1431 FOLLOWUP OF AUDIT OF THE GOVERNMENT EMPLOYEES' RETIREMENT SYSTEM, GOVERNMENT OF THE VIRGIN ISLANDS (9/30/9 1)  
1 RECOMMENDATION

92-I-90 PRISON OVERCROWDING, BUREAU OF CORRECTIONS ( 1 0/28/9 1)  
5 RECOMMENDATIONS

92-I-688 COSTS INCURRED BY THE DEJONGH/WILLIAMS JOINT VENTURE ON THE VIRGIN ISLANDS CAPITAL IMPROVEMENT PROGRAM (3/31/92)  
10 RECOMMENDATIONS

**94-I-248** PROPERTY MANAGEMENT FUNCTIONS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS ( 1/24/94)  
1 RECOMMENDATION

95-I-52 SELECTED ADMINISTRATIVE FUNCTIONS, ST. CROIX INTERIM HOSPITAL, GOVERNMENT OF THE VIRGIN ISLANDS ( 10/31/94)  
2 RECOMMENDATIONS

97-I-257 SMALL BUSINESS DEVELOPMENT AGENCY, GOVERNMENT OF THE VIRGIN ISLANDS (1/15/97)  
4 RECOMMENDATIONS

97-I-590 SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, INFANTS AND CHILDREN, DEPARTMENT OF HEALTH, GOVERNMENT OF THE VIRGIN ISLANDS (3/24/97)  
1 RECOMMENDATION

## **MINERALS MANAGEMENT SERVICE**

**92-I-130** OFFSHORE INSPECTION PROGRAM (11/12/91)  
1 RECOMMENDATION

92-I-657 GAS CONTRACT SETTLEMENTS (3/30/92)  
1 RECOMMENDATION

97-I-1042 ROYALTY MANAGEMENT PROGRAM'S AUTOMATED INFORMATION SYSTEMS, MINERALS MANAGEMENT SERVICE (7/31/97)  
5 RECOMMENDATIONS

## **MULTI-OFFICE**

**92-I-140** COMPLIANCE WITH THE FEDERAL MANAGERS' FINANCIAL INTEGRITY ACT OF 1982 FOR FISCAL YEAR 1991, BUREAU OF LAND MANAGEMENT (11/18/91)  
1 RECOMMENDATION

96-I-1264 NEGOTIATED ROYALTY SETTLEMENTS, MINERALS MANAGEMENT SERVICE (9/30/96)  
2 RECOMMENDATIONS

96-I-1267 INSPECTION AND ENFORCEMENT PROGRAM AND SELECTED RELATED ACTIVITIES, BUREAU OF LAND MANAGEMENT (9/30/96)  
11 RECOMMENDATIONS

96-I-1 268 WITHDRAWN LANDS, DEPARTMENT OF THE INTERIOR (9/30/96)  
2 RECOMMENDATIONS

97-I-548 ADMINISTRATIVELY UNCONTROLLABLE OVERTIME, DEPARTMENT OF THE INTERIOR (2/27/97)  
2 RECOMMENDATIONS

## **NATIONAL PARR SERVICE**

**92-I-204** NATIONAL NATURAL LANDMARKS PROGRAM (12/5/91)  
4 RECOMMENDATIONS

93-I-1 615 RECREATIONAL ASSISTANCE PROVIDED TO STATE AND LOCAL GOVERNMENTS (9/30/93)  
1 RECOMMENDATION

94-I-1 211 CONCESSIONS MANAGEMENT IMPROVEMENT (9/26/94)  
1 RECOMMENDATION

96-I-49 SPECIAL USE FEES, NATIONAL PARK SERVICE (10/27/95)  
1 RECOMMENDATION

97-I-515 OVERSIGHT OF CONCESSIONS OPERATIONS AND FEE PAYMENTS, GUEST SERVICES, INC., AND ROCK CREEK PARK HORSE CENTRE, INC., NATIONAL PARK SERVICE (2/28/97)  
1 RECOMMENDATION

## **OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT**

**97-I-1303** FEE COMPLIANCE PROGRAM, OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT (9/30/97)  
1 RECOMMENDATION

## **OFFICE OF THE SECRETARY**

**97-I-769** FINANCIAL MANAGEMENT ACTIVITIES OF THE NATIONAL INDIAN GAMING COMMISSION (4/28/97)  
4 RECOMMENDATIONS

## **OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS**

**97-I-196** STATEMENT OF ASSETS AND TRUST FUND BALANCES AT SEPTEMBER 30, 1995, OF THE TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (12/13/96)  
16 RECOMMENDATIONS

97-I-1 167 JUDGMENT FUNDS AWARDED TO THE TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS (9/22/97)  
1 RECOMMENDATION

97-I-1 168 JUDGMENT FUNDS AWARDED TO THE NAVAJO NATION (9/22/97)  
1 RECOMMENDATION

97-I-1 169 JUDGMENT FUNDS AWARDED TO THE PAPAGO TRIBE OF ARIZONA (9/15/97)  
2 RECOMMENDATIONS

## **U.S. FISH AND WILDLIFE SERVICE**

**93-I-864** AUTOMATED DATA PROCESSING MANAGEMENT (3/31/93)  
1 RECOMMENDATION

94-I-62 LAW ENFORCEMENT SPECIAL FUNDS, U.S. FISH AND WILDLIFE SERVICE (11/8/93)  
1 RECOMMENDATION

94-I-408 FARMING OPERATIONS CONDUCTED BY THE U.S. FISH AND WILDLIFE SERVICE (3/21/94)  
1 RECOMMENDATION

**95-I-376** CONCESSION FEES,  
U.S. FISH AND WILDLIFE  
SERVICE (1/17/95)  
1 RECOMMENDATION

97-I-112 ADMINISTRATION  
OF GRANTS AWARDED  
UNDER THE NORTH  
AMERICAN WETLANDS  
CONSERVATION ACT,  
U.S. FISH AND WILDLIFE  
SERVICE (8/29/97)  
2 RECOMMENDATIONS

97-I-1302 PARTNERS FOR  
WILDLIFE HABITAT  
RESTORATION PROGRAM,  
U.S. FISH AND WILDLIFE  
SERVICE (9/29/97)  
5 RECOMMENDATIONS

97-I-1305 AUTOMATED LAW  
ENFORCEMENT SYSTEM,  
U.S. FISH AND WILDLIFE  
SERVICE (9/30/97)  
6 RECOMMENDATIONS

## **U.S. GEOLOGICAL SURVEY**

**96-I-1239** INVENTORY  
MANAGEMENT AND  
VALUATION, NATIONAL  
MAPPING DIVISION,  
U.S. GEOLOGICAL SURVEY  
(9/30/96)  
2 RECOMMENDATIONS

97-I-98 GENERAL CONTROL  
ENVIRONMENT OF THE  
FEDERAL FINANCIAL  
SYSTEM AT THE RESTON  
GENERAL PURPOSE  
COMPUTER CENTER ( 10/31/96)  
2 RECOMMENDATIONS

97-I-927 U.S. GEOLOGICAL  
SURVEY FINANCIAL  
STATEMENTS FOR FISCAL  
YEAR 1996 (6/12/97)  
9 RECOMMENDATIONS

## APPENDIX 8

### STATUTORY AND ADMINISTRATIVE RESPONSIBILITIES

The Inspector General Act of 1978 (Public Law 95-452), as amended, sets forth specific requirements for semiannual reports to be made to the Secretary for transmittal to the Congress. A selection of other statutory and administrative responsibilities and criminal and civil investigative authorities of the OIG follows:

#### Statutory Audit Responsibilities

##### Statutory audit responsibilities include:

P.L. 96-510	Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund)
P.L. 97-357	Insular Areas Act of 1982
P.L. 97-451	Federal Oil and Gas Royalty Management Act of 1982
P.L. 98-502	Single Audit Act of 1984
P.L. 99-499	Superfund Amendments and Reauthorization Act of 1986
P.L. 101-576	Chief Financial Officers Act of 1990
P.L. 103-382	Improving American Schools Act of 1994
P.L. 104-208	Federal Financial Management Improvement Act of 1996
P.L. 104-316	General Accounting Office Act of 1996, Section 108, To Require DOI-OIG To Audit the Central Utah Project Cost Allocation

#### Administrative Responsibilities

##### Office of Management and Budget Circulars and Bulletin:

A-50	Audit Followup
A-76	Performance of Commercial Activities
A-123	Management Accountability and Control
A-129	Managing Federal Credit Programs
A-131	Value Engineering
A-133	Audits of States, Local Governments, and Non-profit Organizations
97-01	Form and Content of Agency Financial Statements (Bulletin)

#### Criminal and Civil Investigative Authorities

##### Criminal investigative authorities include:

- Title 18, United States Code, section on crime and criminal procedures as they pertain to OIG's oversight of DOI programs and employee misconduct.

##### Civil and administrative investigative authorities include civil monetary penalty authorities such as:

- Title 31, United States Code, Section 3801 et seq., the Program Fraud Civil Remedies Act.
- Title 31, United States Code, Section 3729-3733, the False Claims Act.

## APPENDIX 9

### CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

<u>Inspector General Act. as amended</u>	<u>Page</u>
Section 4(a)(2)      Review of Legislation and Regulations	<b>8</b>
Section S(a)( 1)      Significant Problems, Abuses, and Deficiencies	<b>10-28</b>
Section S(a)(2)      Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	<b>10-28</b>
Section S(a)(3)      Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed	<b>59-63</b>
Section S(a)(4)      Matters Referred to Prosecutive Authorities	v
Section S(a)(5)      Summary of Instances Where Information Was Refused	<b>N/A*</b>
Section S(a)(6)      List of Audit Reports	30-46
Section S(a)(7)      Summary of Significant Reports	<b>10-28</b>
Section S(a)(8)      Statistical Table - Questioned Costs	49
Section S(a)(9)      Statistical Table - Recommendations That Funds Be Put To Better Use	so
Section S(a)( 10)      Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made	<b>52-58</b>
Section S(a)( 11)      Significant Revised Management Decisions Made During the Reporting Period	<b>N/A*</b>
Section S(a)( 12)      Management Decisions With Which the Inspector General Is in Disagreement	<b>N/A*</b>

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\*N/A: Not Applicable.



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