

Office of Inspector General

U.S. Department of the Interior

SEMIANNUAL REPORT

Highlights

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



**DISQUIETING STATE OF DISORDER:
AN ASSESSMENT OF DEPARTMENT OF THE INTERIOR
LAW ENFORCEMENT**

No. 2002-I-0014

January 2002



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

Investigative Report



Allegations
Involving
Irregularities
in the Tribal
Recognition
Process
and
Concerns
Related to
Indian Gaming

A Report Initiated at the Request of Secretary Gale Norton and Congressman Frank Wolf

Report No. 01-4-00329

February 2002



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

Advisory Report

DEPARTMENT OF THE INTERIOR
INTEGRATED CHARGE CARD PROGRAM



No. 2002-I-0011

DECEMBER 2001



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

MAINTAINING THE
DEPARTMENT OF THE INTERIOR'S FACILITIES,
A FRAMEWORK FOR ACTION



No. 2002-I-0008

DECEMBER 2001

April 2002

Message from the Inspector General

I am pleased to present the results of Office of Inspector General (OIG) activities during the period October 1, 2001- March 31, 2002. This Semiannual Report to the Congress reflects the outcomes of our continued commitment to assisting the Department of the Interior (the Department or DOI) in creating solutions to its most serious management challenges and promoting excellence in the programs, operations and management of the Department.

Over the last six months, we completed and published results of several high-profile reviews. Our comprehensive Department-wide reviews of law enforcement and maintenance issues provided the Department with blueprints to address long-standing management problems in these critical arenas. Our audits on information security and the Department's government purchase card program, along with our investigation into allegations involving Tribal Recognition and Indian Gaming received immediate response.

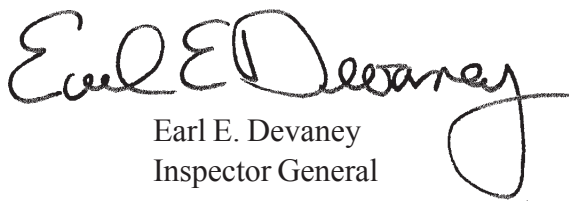
We also report on several disturbing trends this reporting period.

First, the extensive misuse of government computers by DOI employees to view and download pornography, including child pornography, has prompted us to develop written guidance, which we provided to the Department's Chief Information Officer, on how to identify and respond when these situations are suspected. Included with the guidance was a training syllabus, together with our offer to provide training to Systems Administrators and other Departmental staff on the proper way to handle these troubling matters. We intend to work closely with the Department to aggressively pursue this effort to detect this egregious misuse and convey a message to all DOI employees that such behavior will not be tolerated, and will, in fact, be prosecuted when appropriate.

Second, following years of frustration over the lack of responsiveness to our audit findings in the Insular Areas, we undertook an historic review of the often reported weaknesses plaguing the Insular Area governments. Based on this review and findings in audits completed this reporting period, we must reluctantly conclude that the state of financial affairs in the Insular Areas is disturbing, and we call on the Department and other Federal agencies that provide funding to the Insular Areas to take aggressive action to address these longstanding concerns.

Message from the Inspector General (continued)

Finally, we report on an alarming number of cases of fraud and embezzlement in programs operated by the Bureau of Indian Affairs (BIA) and by tribes. Unfortunately, the breadth of these crimes does not lead to a simple solution. Nonetheless, we will continue to pursue such cases with a view toward working with the Department to craft solutions to this widespread epidemic.


Earl E. Devaney
Inspector General

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Statistical Highlights

Audit Activities and Impacts

Reports Issued	26
- Internal Audits	23
- Contract and Grant Audits	3
Single Audits Processed	234
Indirect Cost Proposals Negotiated	417
Total Monetary Impact	\$143.1
<i>(Dollar Amounts in Millions)</i>	
- Questioned Costs	\$ 11.9
- Recommendations that Funds be Put to Better Use	\$120.5
- Lost or Potential Additional Revenues	\$ 10.7
Internal Audit Recommendations Made	134
Internal Audit Recommendations Resolved	92

Investigative Activities

Cases Closed this Period	113
New Cases Opened	108
Hotline Complaints/Inquiries Received	1530

Criminal Investigative Activities

Indictments/Informations	25
Convictions	11
Sentencings	9
- Jail	109 mos.
- Probation/Supervised Release	252 mos.
Criminal Judgments/Restitutions	\$490,092
Criminal Matters Referred for Prosecution this Period	31
Criminal Matters Declined this Period	15

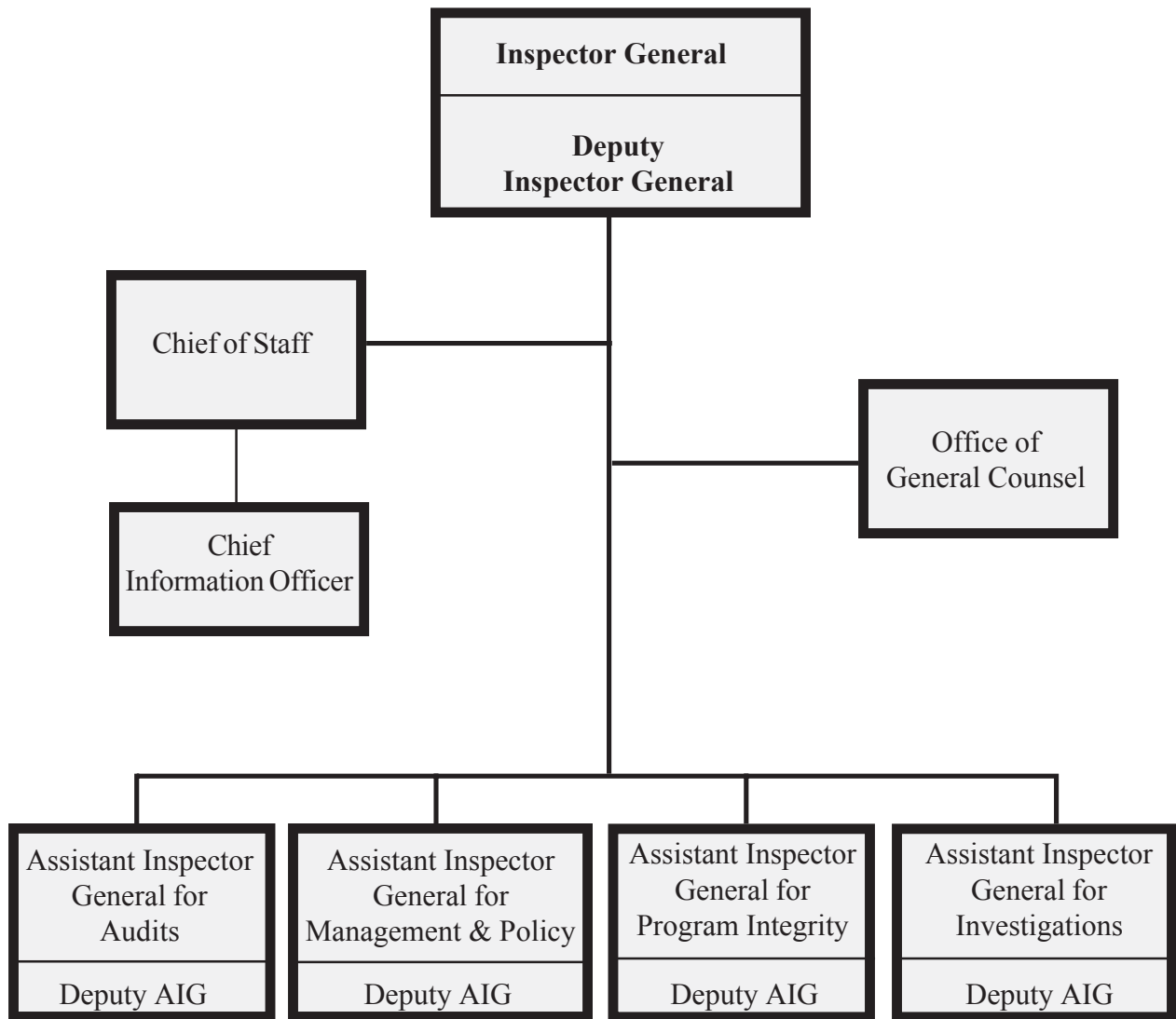
Civil Investigative Activities

Civil Referrals	2
Civil Recoveries (in dollars)	\$21,500,000
Civil Declinations	2

Administrative Investigative Activities

Administrative Actions	26
Administrative Recoveries/Restitutions	\$12,225
Contract Terminations	2
Contractor Debarments	2
Departmental Cost Savings	\$1,290,478

Organization



Introduction

Mission

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

Responsibilities

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

Activities

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

TOP MANAGEMENT CHALLENGES OF THE DEPARTMENT OF THE INTERIOR

As Reported to the Congress

- Maintenance of Facilities and Cultural Resources*
- Procurement/Contracts/Grants
- Health and Safety
- Information Technology
- Resource Protection and Restoration
- Responsibilities to American Indians and Insular Areas
- Financial Management
- Revenue Collections
- Government Performance and Results Act

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

Significant Audit Activities and Investigations

Department of the Interior



Assessment of DOI Law Enforcement Exposes Long- Standing Weaknesses

The OIG recently completed an assessment of the Department's law enforcement programs. *Disquieting State of Disorder: An Assessment of Department of the Interior Law Enforcement* revealed that the Bureaus have had a long history of providing minimum oversight and direction of their law enforcement programs. Many law enforcement offices are directed by managers with limited or no law enforcement expertise and the autonomy associated with decentralized law enforcement management has led to inconsistent priorities, lack of coordination and employee frustration.

The Assessment Team traveled to 35 field locations and conducted more than 120 interviews with law enforcement officers, supervisors, managers and senior Department officials concerning their law enforcement operations. The assessment concluded with 25 recommendations to improve the leadership, organization, control, and accountability of the Department's law enforcement programs. The results of the assessment have been presented to the Secretary who remains committed to ensuring that the highest law enforcement standards are maintained within the Department. Several of the most significant recommendations have already been implemented, such as the creation of the Office of Law Enforcement and Security and the establishment of a Deputy Assistant Secretary position to oversee and coordinate the Department's law enforcement and security programs. A Department Team has been put together and will meet in May to further advise the Secretary about implementation of our recommendations.

Tribal Recognition Decisions Called Into Question

At the request of Secretary Norton and Congressman Frank Wolf, an investigation was conducted to address several last-minute tribal recognition decisions and issues related to Indian Gaming made by Clinton Administration political appointees. The investigation determined the following:

- Six last-minute tribal recognition decisions were made by political appointees of the Clinton Administration that were contrary to the recommendations of career staff.
- The former Bureau of Indian Affairs (BIA) Deputy Assistant Secretary signed decision documents after leaving office.
- Almost all tribes engaged in Class III gaming are utilizing consulting agreements to circumvent the regulatory and enforcement authority vested in the National Indian Gaming Commission.

Significant Audit Activities and Investigations

Department of the Interior

**Tribal
Recognition
Decisions Called Into
Question
(continued)**

As a result of the investigation by our Office of Program Integrity, three criminal violations were presented to the U.S. Attorneys Office for prosecution. They were declined in lieu of administrative action, which is pending on the employees who remain in Federal service. All six tribal decisions have been or are being reviewed by the current administration in light of established recognition criteria.

**Background
and Security
Checks
Lacking at
BOR Water
Quality
Improvement
Center
Training
Facility in
Yuma, Arizona**

The OIG requested that the Department's Office of Law Enforcement and Security conduct a risk assessment of the Bureau of Reclamation (BOR) Water Quality Improvement Center Training Facility in Yuma, Arizona, after learning that the facility accepted students, U.S. citizens and foreign nationals, without any form of background investigations or security checks. The facility has numerous chemicals on-hand, which could be used in the making of bombs. In light of recent terrorist attacks, we advocated a proactive approach to prevention and security of our facilities. The BOR conducted a prompt risk assessment of the facility. Their comprehensive report identified a number of vulnerabilities and offered solutions to many of the problems.

We have asked the Department to follow up on three issues, which we believe merit further inquiry.

**OIG Requests
Assessment**

- The report suggested that the training certificate program be moved off-site. Without quantifying the positive aspects and benefits the Government and country derive from the studies and research conducted at the facility, alternative means may satisfy security concerns without removing the program. For example, background investigations as a part of basic security screening and limiting physical access to certain areas via security devices may suffice.
- Although the report acknowledged that two students who failed to comply with a security policy were denied access to the facility, it was silent regarding any further investigation into the reason they failed to complete the required documentation.
- The report did not address the existence of security clearances or the proper security levels for the 209 Federal employees and 63 contract employees, or whether the clearances are current.

Significant Audit Activities and Investigations

Department of the Interior

In Response to Widespread Misuse of Government Computers OIG Issues Child Pornography Identification and Response Guidance to the Department

Following a sudden increase in reported instances of Department employees using government-owned computers to access child pornography Internet Web sites, and one instance of a DOI employee enticing a child to engage in sex, the Office of Investigations issued guidance to the Department's Chief Information Officer on how to identify and respond when these situations are suspected. Included with the guidance was a syllabus for training by our investigators to Systems Administrators and other Departmental staff who are confronted with these troubling allegations. While most instances of inappropriate use of agency computers result in disciplinary action by agency management, the OIG is particularly concerned about child pornography, a Federal criminal offense. Child pornography is not a victimless crime. As long as there is a demand for child pornography, children will be exploited and abused for this purpose. Our office has initiated many investigations pertaining to the improper access and/or downloading of child pornographic material using government computers, which led us to develop this important training tool.

The following cases in which administrative action was taken, prosecution was sought and declined. In instances where prosecution was pursued, the summary is found in the relevant Bureau section.

- A Fish and Wildlife Service (FWS) employee resigned after it was determined that while using a government computer during business hours he had accessed 106 Web sites containing nude adolescent girls and pornographic stories involving children.
- A BIA employee resigned in lieu of termination after it was discovered that he was using a government computer to access numerous Web sites containing pornographic material, including pornographic images of young girls.
- Administrative action was taken on a National Park Service (NPS) employee for downloading child pornography on his government-owned computer.
- Administrative action was taken on an FWS employee following allegations that he made sexually offensive remarks to fellow employees, showed nude photographs and computerized images to co-workers, and used his government-owned computer to access child pornography Web sites.

Significant Audit Activities and Investigations

Department of the Interior

**In Response to
Widespread Misuse
of Government
Computers OIG
Issues Child
Pornography
Identification and
Response
Guidance to the
Department
(continued)**

- Administrative action was taken on a Bureau of Land Management (BLM) employee after it was discovered that on a daily basis he accessed numerous child and adult pornography Web sites, which depicted, among other things, incest and bestiality.
- Administrative action was taken on an NPS employee for using his government-owned computer to access Web sites depicting homosexual and child pornography images.
- Administrative action was taken on a BLM employee for using his government-owned computer to access Web sites depicting child pornography images.
- Two cases were initiated where it was believed that BLM employees were accessing child pornography on government-owned computers. At the time, separate Internet Protocol (IP) addresses were not assigned to each computer, and as a result, it was impossible to determine the identity of the offenders. After learning of the problem, the BLM took immediate steps to assign IP addresses to each computer.

**DOI Receives
Unqualified
Opinion, But
Long Standing
Material
Weaknesses
Remain**

The independent certified public accounting firm of KPMG LLP (KPMG), under contract with the Office of Inspector General, rendered an unqualified opinion on the consolidated financial statements of the Department of the Interior for fiscal year 2001. KPMG also rendered unqualified opinions on the financial statements of eight of the nine DOI Bureaus and offices.

KPMG rendered unqualified opinions on the balance sheet and statement of custodial activity for the Minerals Management Service (MMS) but did not express an opinion on other MMS financial statements. KPMG was not able to express an opinion on the financial statements of the U.S. Geological Survey (USGS).

Although DOI and eight of the nine Bureaus and offices received unqualified audit opinions, longstanding weaknesses related to internal controls and compliance with laws and regulations continue to be identified. It is imperative that DOI expeditiously correct these weaknesses to ensure that future financial statements are timely and accurate. To address these longstanding weaknesses the Department, OIG and KPMG are meeting with each Bureau and office. Based on lessons learned, these meetings have identified valuable improvements to the audit process and financial statement preparation process. The Bureaus and offices are working aggressively to implement these improvements.

Significant Audit Activities and Investigations

Department of the Interior

DOI Receives
Unqualified
Opinion, But Long
Standing Material
Weaknesses
Remain
(continued)

Significant weaknesses were identified in the following areas:

- **General and Application Controls Over Financial Management Systems.** DOI's lack of adequate information technology security and general controls to protect financial information systems could adversely affect its ability to prevent unauthorized changes to financial information, control electronic access to sensitive information and protect information resources.
- **Timeliness of Transaction Entry and Reconciliation.** DOI spent significant time and resources at year-end recording transactions, analyzing financial records and reconciling amounts as a result of its failure to (1) consistently and timely record financial transactions and analyze financial records, and (2) consistently and routinely reconcile general ledger accounts to subsidiary ledgers or other supporting documentation.
- **Controls Over Undelivered Orders and Accruals.** DOI did not consistently liquidate obligations and accrue liabilities for goods and services received prior to year-end or timely de-obligate funds no longer needed.
- **Controls Over Property, Plant and Equipment.** Weaknesses were reported in the areas of acquisitions and disposals; reconciliation of subsidiary ledgers to general ledgers; inventory of property, land and land rights; recording property transfers and depreciation; and accounting for construction in progress.
- **Reconciliation of Intra-Departmental and Intra-Governmental Transactions.** DOI did not begin reconciling intra-departmental and intra-governmental transactions until after year-end, requiring significant time and resources to reconcile intra-departmental activity to an acceptable amount. DOI was unable to reconcile intra-governmental balances.
- **Trust Fund Management Controls.** DOI did not have adequate procedures and controls to ensure that Indian trust fund activity and balances were recorded properly or timely.

Significant Audit Activities and Investigations

Department of the Interior

Inadequate Controls Have Allowed Abuse by Purchase Cardholders

In our continuing efforts to prevent credit card abuse, we reviewed a sample of DOI purchase cardholders and found that 14 percent of these cardholders had abused their card privileges by purchasing personal items and having the Government pay for them. These abuses occurred because DOI had not established an adequate control environment when instituting the integrated charge card program. The abuses included:

- The use of credit cards to pay monthly phone bills, purchase household furnishings and jewelry, or pay for repairs to personal vehicles.
- The use of convenience checks to make mortgage payments.
- The use of fraudulent invoices to pay monthly rent or convert cash advances, which are billed to the individual, to centrally billed items, which are billed directly to and paid for by the Government.

DOI and the affected Bureaus agreed to take corrective action on our recommendations to ensure that (1) only an appropriate number of employees have purchase authority on their charge cards, (2) credit limits are periodically reviewed and adjusted, (3) reviewing officials are designated and trained, (4) credit card receipts and invoices are maintained and reviewed for appropriateness, and (5) ex-employee charge card accounts are deactivated.

Department-wide Maintenance Review Provides Blueprint for Change

Reviews conducted by our office, the General Accounting Office, and the Bureaus have revealed long-standing maintenance problems in the Department for years. In fact, the lack of a comprehensive maintenance management capability has been identified as a mission-critical material weakness in DOI. As of September 30, 2001, the reported maintenance backlog ranged from \$8.1 to \$11.4 billion.

At the request of the Department and the Office of Management and Budget, we reviewed maintenance issues Department-wide and identified key needed actions. We developed a broad framework of actions to build on the positive changes already being implemented by the four Bureaus reviewed (NPS, BLM, BIA, and FWS):

- Appointing a Departmental Chief Maintenance Officer
- Taking immediate steps to reduce the maintenance backlog

Significant Audit Activities and Investigations

Department of the Interior

- Managing facilities proactively
- Establishing a single maintenance budget for DOI
- Conducting standardized condition assessments
- Implementing an integrated facilities management system

In the end, we provided the Department with a blueprint to quickly reduce the backlog and develop a comprehensive, proactive and reliable facilities maintenance management program that will help prevent recurrence of a deferred maintenance backlog.

Audit Recommendations Not Implemented as Reported

In the second of a series of reports on the implementation of OIG audit recommendations, we reviewed nine recently closed recommendations and found that four of the recommendations had not been fully implemented. DOI Management Control and Audit Follow-up officials concurred with our conclusions and reinstated all four recommendations as unimplemented. One of the four recommendations pertained to a Bureau material weakness, which also was reinstated in part as a result of our review.

Significant Audit Activities and Investigations

Bureau of Indian Affairs



Former Oglala Sioux Tribal Employees Sentenced in Embezzlement Scheme

Three former employees of the Oglala Sioux Tribe were sentenced in U.S. District Court, Rapid City, South Dakota, following their convictions on four counts of embezzlement and one count of conspiracy. Estelle Goings was the payroll supervisor for the Tribe. She supervised her daughter, Vonnice Goings, who held several positions in the Tribe's accounting office. Carol Vitalis was a payroll technician. Estelle Goings and Carol Vitalis were both sentenced to 27 months of imprisonment, Vonnice Goings was sentenced to 15 months of imprisonment, and they were each ordered to serve 24 months of supervised release. The Court also ordered that restitution in the amount of \$99,412 be paid jointly and severally by each of the defendants. Our Office of Investigations initiated this case when it was learned that between February 1996 and November 1999, the three women issued 362 illegal checks totaling \$198,905 to themselves.

BIA Housing Specialist Indicted on Receipt and Possession of Child Pornography

A Federal grand jury returned a four-count indictment charging that Marvin Beartusk, a BIA housing specialist in Montana, used a government computer to access and download pornographic images of children. The indictment charged Beartusk with two felony counts of receipt of child pornography and two felony counts of possession of child pornography. At his initial appearance in U.S. District Court, District of Montana, Beartusk entered a plea of not guilty to the charges. Trial and administrative action are pending.

Three Indicted in Bribery Scheme

William A. Hacker, Terrance C. Walters, and Dennis Huber were indicted by a Federal grand jury in the District of South Dakota on charges of bribery concerning programs receiving Federal funds. Hacker, while on loan from the BIA to the Crow Creek Sioux Tribe through an Intergovernmental Personnel Act agreement, allegedly received an illicit payment of \$24,750 in exchange for his involvement in the placement of a \$6.6 million bond obtained through the Governmental Capital Corporation (GCC) with the Tribe. Walters, a consultant for GCC and former BIA superintendent, allegedly paid \$1,000 to Hacker and \$6,800 to Huber, Director, North Dakota/South Dakota Indian Business Development Center, United Tribes Technical College for their assistance in the placement of a \$3.5 million bond through the GCC to the Three Affiliated Tribes. The indictment charges Walters with two counts of paying bribes and Hacker and Huber with one count each for receiving bribes. Trial is pending.

Significant Audit Activities and Investigations

Bureau of Indian Affairs

Former Pueblo of Acoma Governor Indicted in Casino Theft Case

A Federal grand jury in the District of New Mexico indicted Ronald D. Shutiva, former Governor of Pueblo of Acoma Tribe, on charges of embezzling from the Sky City Casino, a business enterprise of the Tribe. The two-count indictment alleges that Shutiva requested money from the general manager of the Sky City Casino to help him pay some personal creditors. The Sky Casino general manager, Vernon Lowery, devised a plan to obtain the money for Shutiva by placing fictitious orders for slot machine parts from a gaming machine supplier in Las Vegas. Lowery would send the supplier a Casino check as payment for the fake order. The supplier would then deposit the Casino's check, but not supply the slot machine parts. Rather, the supplier, in turn, wired a total of \$8,000 to Shutiva's personal creditors. Lowery was convicted and subsequently sentenced for his part in a related investigation involving the theft of additional casino funds to eight months of confinement and 36 months of supervised release. Trial for Shutiva is pending.

Two Former BIA Employees Indicted in Indian Education Fraud Case

A Federal grand jury in the District of Arizona returned an indictment naming two former BIA employees on fraud charges for allegedly skimming more than \$60,000 from Indian education programs. Alberta J. Bitsoi was employed at the BIA's Office of Indian Education Programs. Rosalie B. Yazzie worked at the Seba Dalkai Boarding School. According to the indictment, the women submitted false vouchers for stipend payments. Stipend payments are made to BIA employees for work that is performed above and beyond their tour of duty. Typically these payments are paid for coaching a sport or sponsoring one of the school's academic or social programs. Neither woman allegedly did any work to earn the stipends. Yazzie is charged with taking more than \$39,000 over a three-year period. Bitsoi is charged with taking nearly \$22,000 during the same time period. Trial is pending.

High School Bookkeeper Admits to Theft

Geraldine Arviso, a bookkeeper with the Wingate Board of Education who was accused of embezzling more than \$66,000 of Federal monies intended for Wingate High School, pled guilty in U.S. District Court of New Mexico. From 1997 through 2001, Arviso cashed checks she illegally wrote on the Wingate business account and used the money for personal gain. Sentencing is pending.

Significant Audit Activities and Investigations

Bureau of Indian Affairs

Individual Indian Trust Fund Monies Inquiry Leads to Greater Oversight by BIA

The Office of Trust Fund Management (OTFM), Office of the Special Trustee for American Indians reported that BIA employees were improperly opening private secondary bank accounts on behalf of individual Indians to deposit monies received from other Federal agencies such as the Social Security Administration and Veterans Affairs. Our investigation revealed that the BIA was, in fact, mishandling and improperly diverting Individual Indian Monies (IIM) to these secondary accounts. We concluded, however, that the BIA employees involved misunderstood a portion of the Code of Federal Regulations concerning "Payments by Other Federal Agencies." A comprehensive review of these secondary bank accounts determined that no funds were personally diverted or misused. Nonetheless, the ramifications of this practice raised concerns about the accountability of IIM. In response to a management implication memorandum issued by the Office of Investigations, the Deputy Commissioner of Indian Affairs advised that in accordance with our recommendations, the BIA would continue to work closely with the OTFM to educate BIA employees about regulations and proper procedures; complete a new Distribution Plan form for use in the field; establish a work group to develop a joint OTFM/BIA IIM handbook; and work closely with any office that handles trust activities, including the social services staff work associated with supervised IIM cases.

Former Pilot of the Seminole Tribe of Florida Sentenced

Charles Kirkpatrick, former pilot for the Seminole Tribe of Florida, was sentenced in U.S. District Court, Southern District of Florida, to 13 months of imprisonment and 12 months of supervised release for his role in a scheme to embezzle tribal funds. As reported in our October 2001 Semiannual Report, Kirkpatrick was convicted on charges that he arranged to purchase various aircraft on behalf of the Tribe. After negotiating a purchase price with a broker, Kirkpatrick artificially increased the purchase price of each aircraft by several hundred thousand dollars and took a commission from the difference.

Tribal Compliance Officer Sentenced in Embezzlement Scheme

Rod Highelk, Compliance Officer, White Earth Band of Chippewa Indians, White Earth, Minnesota, was sentenced in U.S. District Court for the District of Minnesota, following his guilty plea to charges against him in a 16-count indictment by a Federal grand jury. The indictment alleged that in just over a year Highelk embezzled more than \$70,000 from the Tribal Employment Rights Office of the Tribe. Highelk was sentenced to 12 months of imprisonment, 3 years of supervised release and ordered to pay restitution in the amount of \$70,300.

Significant Audit Activities and Investigations

Bureau of Indian Affairs

Tribal Loan Program Falls Prey to Unscrupulous Tribal Borrowers

The Tribal Loan Program of the Lac Vieux Desert Band of Lake Superior Chippewa Indians of Watersmeet, Michigan, made over a million dollars in loans to 166 individuals, half of whom defaulted on the loans. To date, the investigation has produced the following results:

- John McGeshick, Sr., former Tribal Chairman, was indicted by a Federal grand jury in the Western District of Michigan and pled guilty to charges of embezzlement relating to more than \$250,000 in fraudulent loans and undocumented travel expenses. Sentencing is pending.
- Harvey White, former Tribal Comptroller, allegedly abused the Tribal Loan Program by taking cash advances at various casinos, receiving unauthorized wire transfers while on tribal business trips and receiving loans from the Tribe that were never repaid. White pled guilty to one count of an indictment and was sentenced to five months of imprisonment, 24 months of supervised release, fined \$1,500, and ordered to pay restitution in the amount of \$19,252.
- Susan Van Zile-McGeshick, former tribal receptionist, was indicted on one count of theft from an Indian tribe in the amount of \$3,500. The indictment alleges that Van Zile-McGeshick misused the Tribal Loan Program by taking unauthorized loans and pay advances. Trial is pending.
- Rhea Reno, former tribal payroll clerk, was indicted on one count of theft from an Indian tribe in the amount of \$30,500. The indictment alleges that Reno misused the Tribal Loan Program by taking unauthorized loans and pay advances. Trial is pending.

Three Family Members Charged with Passing Bad Checks at Harrah's Cherokee Tribal Casino

Cindy Turner, Luther Turner, Jr., and James Turner allegedly cashed more than 20 fraudulent checks totaling \$15,000 at the Harrah's Cherokee Tribal Casino in North Carolina. Cindy Turner, who was a license examiner for the South Carolina Department of Public Safety, allegedly used her position to obtain fictitious drivers licenses and identification cards for her father and uncle. Cindy Turner later admitted to investigators that the three had opened bank accounts using the false identification cards, and then cashed checks from the sham bank accounts at the Casino. All three were charged in the Western District of North Carolina on charges of theft from gaming establishments on Indian lands. Trials are pending.

Significant Audit Activities and Investigations

Bureau of Indian Affairs

Father Pleads Guilty to Charges of Stealing His Minor Child's Trust Fund Money

Daniel Roller, a non-Indian, fraudulently cashed Individual Indian Monies (IIM) lease income checks issued to his minor child, an enrolled member of the Fort Peck Tribe of Indians in Montana. A Federal grand jury in Montana returned a two-count indictment charging Roller with mail fraud and theft of government funds. Roller pled guilty to mail fraud. From 1992 through 1998, Roller negotiated nearly \$15,000 in checks issued for the benefit of his minor child and misappropriated the money for his own personal benefit. Sentencing is pending.

Tribes and BIA Working Together to Improve Tribal Financial and Program Management Systems

Both BIA and the Cheyenne and Arapaho Tribes underscored the need for cooperation in resolving longstanding problems with the Tribes' financial and program management systems. The Tribes have been experiencing difficulty in complying with the terms of their Federal contracts and grants since at least 1992.

BIA classified the Tribes as a "high-risk" contractor in 1996 and limited Federal funding to a cost-reimbursable basis only. In 2000, the Department of Health and Human Services, which also provides significant funding, placed the Tribes on a cost-reimbursable basis. As a result, conditions have stabilized and are improving, as confirmed in our review. We also confirmed that although the Tribes have improved their program management, significant problems remain in establishing participant eligibility for benefits from the Social Services Program. BIA and the Tribes agreed with our recommendations for continued cooperation to improve the Tribes' financial and program management to ensure that the Tribes can once again assume responsibility for administering programs and services to their members.

We also identified Federal program funds that had been inappropriately used to pay overhead costs. BIA and the Tribes agreed with our recommendations to determine the amounts applicable to the Federal funding agencies and to notify the agencies accordingly. For the purpose of information and action, we sent our report to the regional offices of the Inspectors General for the Federal agencies providing significant funding.

Significant Audit Activities and Investigations

Bureau of Land Management

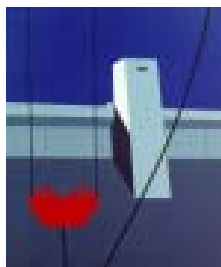


**Judgment Day
for Eleven-Year
Fugitive from
Justice**

As we reported in our October 2001 Semiannual Report, Clive Joe, President of Pan American Geological Services, Inc., was found guilty in May of 1989 in the U.S. District Court, Eastern District of New York. The jury found Joe guilty of conspiracy and mail fraud in an investment scam using the BLM Simultaneous Oil and Gas Lease Lottery program. Joe was released on \$100,000 bond but failed to appear for sentencing. A bench warrant was issued for his arrest. The bond was forfeited, and after 11 years, Joe was finally arrested. The same judge that presided over his original trial sentenced him to 60 months of imprisonment and 24 months of supervised release for the original conviction. The judge added an additional 8 months of incarceration for Joe's failure to appear.

Significant Audit Activities and Investigations

Bureau of Reclamation



Steven M. Thompson, natural resources specialist, BOR, Casper, Wyoming, was indicted by a Federal grand jury in the District of Wyoming on a charge that he solicited a bribe from a potential bidder on a Bureau contract. The indictment alleges that in exchange for \$500.00, Thompson agreed to reveal the amount the Bureau budgeted for the contract project to a potential bidder. Thompson was arrested and entered a plea of not guilty at his arraignment. A trial is pending.

**Natural Resources
Specialist Indicted
for Soliciting Bribe
in Exchange for
Inside
Information**

Significant Audit Activities and Investigations

Fish and Wildlife Service



Endangered Canadian Lynx Population Survey Yields Questionable FWS Practices

In response to several Congressional inquiries and a formal request from the Secretary of the Interior, our Office of Program Integrity investigated allegations that FWS employees tampered with the field samples in the National Interagency Canadian Lynx Survey. The Survey was conducted in order to determine the population distribution of an animal listed as "threatened" under the Endangered Species Act.

Although criminal prosecution was declined, the Office of Program Integrity uncovered a pattern of bad judgment, such as unauthorized sample submissions by field biologists, failure of Regional and Headquarters managers to recognize the significance of the incident, and failure to execute timely and appropriate responses. We also uncovered a lack of scientific rigor that is best illustrated by the absence of protocols regarding control samples and the failure of managers to provide adequate training to address the pervasive quality assurance concerns of field biologists.

The involved employees were given monetary awards and praised for their actions subsequent to the Lynx study incident, highlighting further poor judgment on the part of the management officials who approved the awards and refocusing attention on the liberal award policy and practices of the FWS, which has in the past been the subject of criticism by the OIG.

As a result of this investigation we made the following recommendations:

- The Secretary (1) ask the Department's Chief Scientist to make recommendations on how to restore rigorous science to the Endangered Species Program, and (2) to design and implement a DOI Scientific Code of Ethics.
- The Director of FWS revisit the issue of administrative action in this matter with a view toward considering (1) more meaningful punishment for those previously counseled, and (2) administrative action against additional FWS employees at the Regional and Headquarters levels.

Significant Audit Activities and Investigations

Fish and Wildlife Service

Contractor Indicted for False Claims

Jerome M. Simpson, owner and President of Nu Waay Enterprises, Inc., was indicted by a Federal grand jury in the Middle District of Alabama on two counts of false statements related to claims he submitted to the FWS against a contract he held to provide certain construction functions at the Noxubee Wildlife Refuge, an FWS refuge in Brooksville, Mississippi. According to the indictment, Simpson allegedly made false claims to the Government when he submitted a request for reimbursement of \$200,000 in cash reportedly missing from the Noxubee Wildlife Refuge, and nearly \$29,000 in payroll hours allegedly worked at the refuge. The indictment alleged that Simpson intentionally submitted the claim for reimbursement of payroll, which he knew was not incurred at the refuge project. Simpson also allegedly directed a subordinate to submit the \$200,000 claim for reimbursement for missing cash and advised that if anyone questioned her about the claim to say it was a typographical error, and that it was meant to be \$200.00. Trial date is pending.

Significant Audit Activities and Investigations

Insular Areas



Compact Agreement Impedes Investigative Efforts

Imata Kabua, while President of the Republic of the Marshall Islands (RMI), allegedly improperly diverted \$270,000 in U.S. financial assistance funds from their intended purpose to make payments on a \$400,000 personal loan. Pursuant to the Compact of Free Association with the RMI, Kabua had ultimate responsibility and oversight for funds of this type. After local media attention, Kabua entered into an agreement to repay the RMI government. The RMI's unwillingness to invite the OIG to participate in an investigation hindered the U.S. Government from exercising accountability over its funds. Initial investigation suggested a full and comprehensive criminal investigation was warranted. According to the terms of the Compact, the OIG has no enforcement authority unless invited by the RMI. A management implication memorandum addressing these problems was provided to the Assistant Secretary, Policy, Management and Budget. The OIG has provided the Department of State and the General Accounting Office proposed language which could be used during the renegotiation of the Compact agreement, extending expanded investigative authority to the OIG.

Former CNMI Senate President and Business Associate Indicted on Contract Fraud Conspiracy

Juan Demapan, former Senate President of the Commonwealth of Northern Mariana Islands (CNMI) and current President of Demapan Engineering and Construction Company, and Michael Kerschner, Demapan's business associate, were charged in a 17-count indictment with wire fraud, conspiracy to commit wire fraud, money laundering and uttering false bills of lading by a Federal grand jury in the District of the Northern Marianas. The indictment alleges that Demapan and Kerschner submitted false bills of lading to obtain a \$500,000 progress payment on a \$2.7 million CNMI construction contract. The contract, which was 60% funded by the Department through Office of Insular Areas (OIA) Capital Improvement Project funds, was let to build 60 classrooms in the CNMI. After receiving the \$500,000 progress payment, the company allegedly failed to perform on the contract. Trial is pending.

Bribery Conviction Results in Debarments

Jesus Sablan and Sablan Construction Company, Ltd. were debarred from participating in any Federal contracts for a period of three years, effective March 1, 2002. The debarment relied on facts developed in an OIG investigation resulting in a guilty plea in the U.S. Districts of Guam and the CNMI, to bribery charges in connection with programs receiving funds from the Department.

Significant Audit Activities and Investigations

Insular Areas

Disturbing State of Affairs in the Insular Areas

The state of financial affairs of the Insular Areas is, in a word, disturbing. In no fewer than 458 audits conducted in the Insular Areas dating back to 1982, repeated deficiencies have been detected, reported, and passed on to the various governing entities. While a majority of the recommendations were accepted, in the end, most have gone unimplemented. The Federal government can no longer continue to accept silence and inaction from appointed or elected officials, legislative bodies, or other responsible Insular Area entities concerning these deficiencies.

The Insular Area governments (Guam, U.S. Virgin Islands, American Samoa, Commonwealth of the Northern Mariana Islands, Republic of the Marshall Islands, Federated States of Micronesia, and the Republic of Palau) face major management challenges that in most cases are not being addressed, yet program monies and grants continue to flow.

The tax dollars at stake are not insignificant. Those funds aggregate to approximately three-quarters of a billion dollars annually, when Department of the Interior funded programs (FY02: \$353 million) and other non-Interior Department funding such as from the Departments of Health and Human Services, Education, and Agriculture (which totaled \$405 million in FY99) are taken into account. The Department of the Interior does not have authority over any of the program grants funded by other Federal Departments or agencies.

We believe unrealized opportunities for improvement exist in the fundamental areas of:

- ◆ Financial management
- ◆ Revenue enhancement
- ◆ Expenditure control
- ◆ Program operations

Selected examples of the types of deficiencies uncovered during this reporting period include:

- Estimated lost potential tax revenues of \$7.1 million in American Samoa in fiscal years 1997 through 1999 due to uncorrected long-standing deficiencies identified in five audit reports issued since 1986.

Significant Audit Activities and Investigations

Insular Areas

**Disturbing State of
Affairs in the Insular
Areas
(continued)**

- The loss, or potential loss, of as much as \$65.1 million by four semi-autonomous government agencies in Guam, brought about by not following financial advice available from the Guam Economic Authority.
- Failure to conduct required biennial fire safety inspections or collection of fire inspection fees of at least \$1.1 million by the Virgin Islands Fire Service in fiscal years 1999 and 2000.
- The failure by the Virgin Islands Housing Finance Authority (Authority) to (1) establish competitive procurement procedures for selection of housing development contractors, and (2) ensure that program participants met eligibility requirements. This led to questionable payments of as much as \$1.95 million to two contractors and preferential treatment to some clients as well as several interest-free loans to Authority employees.
- Inadequate controls over financial operations by the Authority also led to a debt of \$809,500 for loans to two housing communities and the inability to use bond proceeds of \$33.7 million to provide mortgages to eligible participants.

There are many other examples that can be drawn from several prior audits. The common denominator, though, is the lack of responsiveness in seeking to remove impediments to efficiency. Legislation might be required to effectively remedy part of the problem. The Insular Areas may also require resources and other assistance in order to overcome these obstacles.

Without implementation and enforcement of accepted business standards and improved accountability, waste and abuse in the Insular Areas will continue unabated. It is time for OIA and the other Federal grantor agencies to assign a degree of urgency in devising and implementing a realistic plan that will provide assistance and bring about results.

Significant Audit Activities and Investigations

Minerals Management Service



Royalty Underpayment Case Yields \$21.5 Million Civil Settlement

Unocal Corporation was the latest company to reach an agreement to resolve claims under the False Claims Act that they underpaid royalties owed for oil produced on Federal and Indian lands for more than 10 years. The \$21.5 million Unocal settlement agreement brought the total recoveries in underpayments of royalties on gas, crude oil and coal from Federal and Indian lands to more than a half a billion dollars since 1998. In a November 2001 press release by the Department of Justice, the Assistant Attorney General lauded DOJ's highest recovery year ever in fraud recoveries, citing oil, and other minerals extracted from public lands as second only to health care in such recoveries. This ongoing effort by the Department of Justice, Minerals Management Service and the Office of Investigations continues.

Significant Audit Activities and Investigations

National Park Service



Awards Processor Submits Three Unearned Bonuses for Herself

Karrie Skinner, Employee Relations Specialist, NPS, Washington, D.C., waived indictment and pled guilty in U.S. District Court, Washington, DC, to a misdemeanor charge of theft of government funds after admitting that on three occasions she submitted false award certification forms totaling \$2,910 to which she was not entitled. Skinner agreed to pay full restitution to the Government and is currently awaiting sentencing. This case highlights the need for proper separation of duties, since Skinner was in a position to submit and process awards for herself without any checks or balances. The Office of Investigations is issuing a Notice of Investigative Findings and Results to NPS to address this issue.

NPS Maintenance Worker Sentenced for Scheme to Fraudulently Collect Disability Benefits

Addison Fair, former NPS Maintenance Worker, Sharpsburg, Maryland, was sentenced in U.S. District Court, Washington, D.C., to 4 months of imprisonment, 4 months of home detention, 3 years of supervised release, and ordered to make restitution of more than \$50,000. As reported in our October 2001 Semiannual Report, Fair pled guilty to charges that he improperly received disability retirement benefits under the Department of Labor, Office of Worker's Compensation Program (OWCP). Fair, who was allegedly injured while on the job at NPS, submitted false reports to the DOI that he was not working and earned no income when, in fact, he was employed as a limousine driver. In addition, our investigation revealed that Fair had falsified his application for employment to the NPS by certifying that he had not been convicted of a crime, when, in fact, he had a previous conviction for fraudulent OWCP claims in 1994.

Maintenance Worker Sentenced in Theft Case for Submitting False Trial Subpoenas to Supervisors

As reported in the October 2001 Semiannual Report, Ivan Jones, former NPS Maintenance Worker, National Capital Parks East in Washington, D.C., stole government funds by submitting false trial subpoenas to his supervisor to corroborate receiving paid leave. For nearly two years, Jones submitted a series of fabricated trial witness subpoenas from the Superior Court of the District of Columbia to his supervisor at the NPS. Jones was subsequently granted more than six weeks of paid administrative court leave to which he was not entitled. Jones was sentenced in U.S. District Court, District of Columbia, to 2 months of home confinement with electronic monitoring, 36 months of supervised release and to pay restitution in the amount of \$3,500.

Significant Audit Activities and Investigations

National Park Service

Former Administrative Officer Sentenced in Credit Card Abuse and False Overtime and Holiday Pay Case

Patricia Paul, former NPS administrative officer at John Day Fossil Beds National Monument in Grant, Oregon, was sentenced in U.S. District Court for the District of Oregon, to 6 months of home confinement, 36 months of supervised release and ordered to pay restitution in the amount of \$21,983. Paul's sentence followed her guilty plea to one felony count of embezzlement relating to unauthorized personal purchases on her government-issued credit card totaling \$12,683 and falsely claimed overtime and holiday pay of \$12,752.

Contract Costs Questioned

We took exception to \$779,274 of \$3.5 million billed by a contractor working at the Steamtown National Historic Site in Scranton, Pennsylvania. NPS awarded a 10-year contract to a Pennsylvania firm to construct a central heating and cooling utility system and to distribute heating and cooling service to the Site. We took exception to the costs billed in excess of the actual costs of operating the system. NPS is resolving the cost exceptions with the contractor.

Significant Audit Activities and Investigations

Office of Special Trustee



**OST Contract
Questioned**

We took exception to about \$30,000 of a \$1.1 million settlement proposal for an Office of Special Trustee (OST) contract to create an electronic archive of images for trust accounts administered by OST. OST terminated the \$3.2 million contract for the convenience of the Government and directed the contractor to prepare a termination settlement proposal. The contractor, in turn, terminated its subcontract and asked the subcontractor to prepare a settlement proposal. The settlement proposal submitted by the contractor and subcontractor included about \$30,000 in cost-of-money expenses, which are not allowed under the Federal Acquisition Regulation. OST is resolving the cost exceptions with the contractors.

Significant Audit Activities and Investigations

U.S. Geological Survey



USGS Employee Indicted for Child Pornography

Timothy E. Ruble, USGS research geologist, Denver, Colorado, was indicted by a Federal grand jury on ten counts of receipt and possession of child pornography, and one count of criminal forfeiture for receiving child pornography that had been transported in interstate or foreign commerce by use of a computer. During September and October 2001 Ruble allegedly used his USGS computer to access and download child pornography depicting images of the sexual exploitation of small children he obtained through his paid subscription to an Internet news service. Ruble was arrested and entered a plea of not guilty at his arraignment. A trial is pending.

Physical Science Technician Sentenced for Enticing a Child for Sex

Ronald D. Macklberg, USGS physical science technician, Denver, Colorado, pled guilty to a felony charge of enticing a child for the purpose of sex, and a misdemeanor charge of unlawful sexual contact following a sting operation by the Douglas County sheriff's office, which targeted individuals sexually preying on minor children. Macklberg used an Internet chat room for more than two weeks (on government time, using a government-owned computer) to arrange a lunchtime meeting with an undercover policewoman who posed as a 14-year old child. Macklberg was arrested when he arrived for the rendezvous. Following Macklberg's guilty plea, he was sentenced in Douglas County District Court to a four year deferred judgment and probation. Among the conditions of his probation are that he register as a sex offender, undergo sex offense-specific treatment and stay away from children younger than 18 years of age.

Budget Analyst Resigns Following Charges of Credit Card Fraud

Maria A. Carter, former budget analyst in the Water Resources Division, USGS, Menlo Park, California, was arrested on charges that for more than two years she allegedly made personal purchases of more than \$12,000 on her government-issued credit card and to a government-issued credit card belonging to a colleague. Among the alleged fraudulent purchases were several airline ticket purchases for Carter and a family member. Trial is pending.

Appendix 1

Summary of Audit Related Activities October 1, 2001 through March 31, 2002

AUDITS PERFORMED BY:

	OIG STAFF	OTHER FEDERAL AUDITORS (Review and Processing by OIG)	NON- FEDERAL AUDITORS (Review and Processing by OIG)	
	Internal And Contract Reports and ICPs*	Contract and Grant Audits	Single Audits	TOTAL
REPORTS ISSUED TO:				
<i>Department/Office of the Secretary</i>	6	0	2	8
<i>Fish and Wildlife and Parks</i>	3	0	24	27
<i>Indian Affairs</i>	4	0	175	179
<i>Insular Affairs</i>	7	0	13	20
<i>Land and Minerals Management</i>	4	0	7	11
<i>Water and Science</i>	2	0	13	15
Subtotal	26	0	234	260
INDIRECT COST PROPOSALS NEGOTIATED FOR:				
<i>Indian Tribes and Organizations</i>	321	0	0	321
<i>Insular Areas</i>	10	0	0	10
<i>State Agencies</i>	86	0	0	86
Subtotal	417	0	0	417
TOTAL	443	0	234	677

*Indirect Cost Proposals

Appendix 2

Reports Issued or Processed and Indirect Cost Proposals Negotiated During the 6-Month Period Ended March 31, 2002

This listing includes all internal reports (internal audit and advisory reports, and assessments), contract and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended March 31, 2002. It provides report number, title, issue date and monetary amounts identified in each report (*funds to be put to Better Use, ** Questioned Cost, *** Unsupported Cost and **** Lost or Potential Additional Revenues).

INTERNAL REPORTS

American Samoa

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

Bureau of Indian Affairs

2002-I-0006 Management of Federal Funds, Cheyenne and Arapaho Tribes of Oklahoma (01/11/2002)
2002-I-0020 Independent Auditors' Report on the Bureau of Indian Affairs' Financial Statements for Fiscal Years 2001 and 2000 (03/15/2002)

Bureau of Land Management

2002-I-0008 Maintaining the Department of the Interior's Facilities, A Framework for Action (12/12/2001)
2002-I-0022 Independent Auditors' Report on the Bureau of Land Management's Financial Statements for Fiscal Years 2001 and 2000 (03/15/2002)

Bureau of Reclamation

2002-I-0004 Improvements Needed in Security Management of Information Technology Systems Supporting Energy and Water Operations (10/26/2001)
2002-I-0024 Independent Auditors' Report on the Bureau of Reclamation's Financial Statements for Fiscal Years 2001 and 2000 (03/25/2002)

Fish and Wildlife Service

2002-I-0025 Independent Auditor's Report on the U.S. Fish and Wildlife Service's Financial Statements for Fiscal Years 2001 and 2000 (03/25/2002)

Guam

2002-I-0016 Bond Services, Lease Operations, Trust Fund Activities, Guam Economic Development Authority, Government of Guam (02/28/2002) *\$66,475,964 ****\$1,543,024

Minerals Management Service

2002-I-0023 Independent Auditors' Report on the Minerals Management Service's Financial Statements for Fiscal Years 2001 and 2000 (03/15/2002)

Multi-Office

- 2002-I-0011** Department of the Interior Integrated Credit Card Program *(12/20/2001)*
- 2002-I-0013** Report on Followup of Implementation of Audit Recommendations *(12/31/2001)*
- 2002-I-0014** Assessment of the Department of the Interior's Law Enforcement Activities *(01/14/2002)*
- 2002-I-0015** District of Columbia Water and Sewer Authority, for the Period October 1, 2001 through December 31, 2001 *(01/28/2002)*
- 2002-I-0018** U.S. Department of the Interior Fiscal Year 2001 Annual Departmental Report on Accountability *(02/27/2002)*

National Park Service

- 2002-I-0019** Independent Auditors' Report on the National Park Service's Financial Statements for Fiscal Years 2001 and 2000 *(03/15/2002)*

Office of Surface Mining

- 2002-I-0021** Independent Auditors' Report on the Office of Surface Mining Reclamation and Enforcement's Financial Statements for Fiscal Years 2001 and 2000 *(03/15/2002)*

Office of Insular Affairs

- 2002-I-0017** Management Challenges for Insular Area Governments, An Opportunity for Improvement *(03/01/2002)*

Office of the Secretary

- 2002-I-0012** Department of the Interior Responses to Review Guide for Planning and Assessment Activities for Protecting Critical Non-Cyber Infrastructures *(12/21/2001)*

Virgin Islands

- 2002-I-0001** Virgin Islands Fire Service, Government of the Virgin Islands *(10/30/2001)* *\$2,041,268, ***\$368,320 & ****\$1,122,050
- 2002-I-0002** Job Training Partnership Act Programs, Department of Labor, Government of the Virgin Islands *(11/07/2001)* **\$152,840 & ***\$1,923,364
- 2002-I-0009** Virgin Islands Housing Finance Authority, Government of the Virgin Islands *(12/31/2001)* *\$36,530,866, **\$7,500 & ****\$877,950
- 2002-I-0010** Administrative Functions, Virgin Islands Police Department, Government of the Virgin Islands *(02/13/2002)* *\$2,469,407, **\$206,854, ***\$275,985 & ****\$71,700

CONTRACT AUDITS

National Park Service

- 2002-E-0002** Community Central Energy Corporation, Amounts Billed Under National Park Service Contract No. CX-4000-0-0023 from October 1, 1993 through September 30, 2000 *(12/19/2001)* **\$779,274

Appendix 2 (continued)

Office of the Special Trustee for American Indians

- 2002-E-0001** Los Alamos Technical Associates, Incorporated, Termination Settlement Proposal Under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002) **\$30,031
- 2002-E-0003** Ktech Corporation, Termination Settlement Proposal Under Office of the Special Trustee Contract No. NBCA0C00009 (01/17/2002) **\$28,381

SINGLE AUDITS

Bureau of Indian Affairs

- 2002-A-0001** Salt River Pima-Maricopa Indian Community, Fiscal Year Ended September 30, 1999 (10/12/2001)
- 2002-A-0002** Osage Tribal Council, Fiscal Year Ended June 30, 1999 (10/12/2001)
- 2002-A-0003** Fort Belknap Indian Community, Fiscal Year Ended September 30, 1999 (10/12/2001) **\$26,973
- 2002-A-0006** Wampanoag Tribe of Gay Head (Aquinnah), Fiscal Year Ended September 30, 1999 (10/12/2001)
- 2002-A-0007** Wampanoag Tribe of Gay Head (Aquinnah), Fiscal Year Ended September 30, 2000 (10/12/2001) **\$397,419
- 2002-A-0008** Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 1998 (10/12/2001)
- 2002-A-0009** Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 1999 (10/12/2001) **\$1,380
- 2002-A-0010** Leech Lake Reservation, Fiscal Year Ended September 30, 1998 (10/12/2001)
- 2002-A-0011** Leech Lake Reservation, Fiscal Year Ended September 30, 1999 (10/12/2001)
- 2002-A-0012** Mississippi Band of Choctaw Indians, Fiscal Year Ended September 30, 1999 (10/12/2001)
- 2002-A-0013** Hoopa Valley Tribe, Fiscal Year Ended September 30, 1999 (10/12/2001)
- 2002-A-0014** Tiospa Zina Tribal School, Fiscal Year Ended June 30, 1999 (10/12/2001)
- 2002-A-0015** Developing Innovations in Education, Inc., Fiscal Year Ended December 31, 1999 (10/19/2001)
- 2002-A-0016** Redding Rancheria, Fiscal Year Ended December 31, 1999 (10/19/2001)
- 2002-A-0017** Northern Cheyenne Tribal School, Fiscal Year Ended June 30, 1999 (10/19/2001)
- 2002-A-0018** Hualapai Tribe, Fiscal Year Ended December 31, 1998 (10/19/2001)
- 2002-A-0019** InterTribal Bison, Inc., Fiscal Year Ended March 31, 1999 (10/19/2001)
- 2002-A-0020** Choctaw Nation of Oklahoma, Fiscal Year Ended September 30, 1999 (10/19/2001)
- 2002-A-0021** Fort Mojave Indian Tribe, Fiscal Year Ended September 30, 1999 (10/19/2001)
- 2002-A-0022** Paiute-Shoshone Indians of the Bishop Community of the Bishop Colony, Fiscal Year Ended December 31, 1999 (10/17/2001)
- 2002-A-0023** Colorado River Indian Tribes, Fiscal Year Ended December 31, 1998 (10/17/2001)
- 2002-A-0024** Shonto Governing Board of Education, Inc., Fiscal Year Ended June 30, 1999 (10/17/2001)
- 2002-A-0026** Taos Pueblo Central Management System, Fiscal Year Ended December 31, 1999 (10/26/2001)
- 2002-A-0027** Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 1999 (10/25/2001)
- 2002-A-0030** Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 1999 (10/25/2001)
- 2002-A-0031** Cherokee Nation, Fiscal Year Ended September 30, 1997 (10/30/2001)
- 2002-A-0032** Cherokee Nation, Fiscal Year Ended September 30, 1998 (10/30/2001) **\$88,000
- 2002-A-0033** Pueblo of Zuni, Fiscal Year Ended December 31, 1999 (10/30/2001)
- 2002-A-0034** Association of Village Council Presidents, Inc., Fiscal Year Ended December 31, 1999 (10/02/2001)
- 2002-A-0035** Sac and Fox Nation of Oklahoma, Fiscal Year Ended September 30, 1999 (11/02/2001)

2002-A-0036	Northwest Indian Fisheries Commission, Fiscal Year Ended September 30, 1999 (10/30/2001)
2002-A-0037	Sokaogon Chippewa Community Mole Lake Band, Fiscal Year Ended September 30, 1999 (10/30/2001)
2002-A-0038	Turtle Mountain Band of Chippewa Indian, Fiscal Year Ended September 30, 1999 (10/30/2001)
2002-A-0039	Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 1998 (11/02/2001)
2002-A-0040	Joint Programs of the Shoshone and Arapaho Tribes of the Wind River Reservation, Fiscal Year Ended December 31, 1997 (10/30/2001)
2002-A-0041	Joint Programs of the Shoshone and Arapaho Tribes of the Wind River Reservation, Fiscal Year Ended December 31, 1998 (10/30/2001)
2002-A-0042	Joint Programs of the Shoshone and Arapaho Tribes of the Wind River Reservation, Fiscal Year Ended December 31, 1999 (10/30/2001)
2002-A-0044	Tunica Biloxi Tribe of Louisiana, Fiscal Year Ended December 31, 1999 (10/30/2001)
2002-A-0045	Rincon San Luiseno Band of Mission Indians, Fiscal Year Ended December 31, 1999 (10/30/2001)
2002-A-0047	Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 1999 (10/30/2001)
2002-A-0048	Upper Skagit Indian Tribe, Fiscal Year Ended December 31, 2000 (10/30/2001)
2002-A-0049	Wounded Knee District School, Fiscal Year Ended June 30, 1998 (10/30/2001) **\$352,780
2002-A-0050	Cocopah Indian Tribe, Fiscal Year Ended December 31, 1998 (11/02/2001)
2002-A-0051	Pueblo de San Ildefonso, Fiscal Year Ended December 31, 1998 (10/30/2001)
2002-A-0052	Pueblo de San Ildefonso, Fiscal Year Ended December 31, 1999 (10/30/2001)
2002-A-0053	Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 1997 (11/02/2001)
2002-A-0055	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 1999 (11/09/2001)
2002-A-0059	Coast Indian Community of the Resighini Rancheria, Fiscal Year Ended December 31, 1997 (11/16/2001)
2002-A-0065	Grand Portage Reservation Tribal Council, Fiscal Year Ended December 31, 1999 (11/16/2001)
2002-A-0066	Grand Portage Reservation Tribal Council, Fiscal Year Ended December 31, 2000 (11/16/2001)
2002-A-0067	Pyramid Lake Paiute Tribe, Fiscal Year Ended December 31, 1999 (11/16/2001) **\$3,231,341
2002-A-0068	Tulalip Tribes of Washington, Fiscal Year Ended December 31, 1999 (11/16/2001)
2002-A-0069	Santee Sioux Tribe of Nebraska, Fiscal Year Ended September 30, 1997 (11/16/2001)
2002-A-0070	Santee Sioux Tribe of Nebraska, Fiscal Year Ended September 30, 1998 (11/16/2001)
2002-A-0072	Sky People Higher Education, Fiscal Year Ended September 30, 1999 (11/16/2001)
2002-A-0073	Crazy Horse School, Fiscal Year Ended June 30, 1999 (11/16/2001) **\$19,029
2002-A-0075	Rosebud Sioux Tribe, Fiscal Year Ended September 30, 1999 (11/16/2001)
2002-A-0076	Pascua Yaqui Tribe of Arizona, Fiscal Year Ended September 30, 1997 (11/16/2001)
2002-A-0078	Bay Mills Community College, Fiscal Year Ended June 30, 2000 (11/16/2001)
2002-A-0080	San Carlos Apache Tribe, Fiscal Year Ended September 30, 1999 (11/19/2001)
2002-A-0084	Kaibab Band of Paiute Indians, Fiscal Year Ended December 31, 1999 (11/28/2001)
2002-A-0085	Swinomish Indian Tribal Community, Fiscal Year Ended December 31, 1999 (11/28/2001)
2002-A-0087	Little Wound School Board, Inc., Fiscal Year Ended June 30, 2000 (11/28/2001)
2002-A-0088	Native Village of Tyonek, Fiscal Year Ended June 30, 1998 (11/28/2001)
2002-A-0093	Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 1999 (11/28/2001)
2002-A-0094	Oglala Sioux Tribe, Fiscal Year Ended December 31, 1997 (12/05/2001)
2002-A-0095	Pueblo of Laguna Department of Education, Fiscal Year Ended June 30, 2000 (12/21/2001)
2002-A-0096	Spirit Lake Tribe, Fiscal Year Ended September 30, 2000 (12/21/2001) **\$2,656
2002-A-0097	Loneman School Corporation, Fiscal Year Ended June 30, 1999 (12/05/2001)

Appendix 2 (continued)

2002-A-0098	Loneman Day School, Fiscal Year Ended June 30, 2000 (12/21/2001)
2002-A-0099	Sauk-Suiattle Indian Tribe, Fiscal Year Ended December 31, 1999 (12/21/2001)
2002-A-0100	Havasupai Elementary School, Fiscal Year Ended June 30, 1999 (12/21/2001)
2002-A-0101	Northern Cheyenne Tribal School, Fiscal Year Ended June 30, 2000 (12/21/2001)
2002-A-0103	Enemy Swim Day School, Fiscal Year Ended June 30, 2000 (12/21/2001)
2002-A-0105	Spokane Tribe of Indians, Fiscal Year Ended September 30, 1999 (12/18/2001)
2002-A-0106	Northwest Indian College, Fiscal Year Ended June 30, 2000 (12/18/2001)
2002-A-0107	InterTribal Bison, Inc., Fiscal Year Ended March 31, 2000 (12/21/2001) **\$26,388
2002-A-0108	Northwest Intertribal Court System, Fiscal Year Ended September 30, 2000 (12/21/2001)
2002-A-0109	Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 2000 (01/03/2002)
2002-A-0110	Wa He Lut Indian School, Fiscal Year Ended June 30, 2000 (12/21/2001)
2002-A-0111	Penobscot Indian Nation, Fiscal Year Ended September 30, 2000 (12/21/2001)
2002-A-0112	Gila River Indian Community, Fiscal Year Ended September 30, 2000 (12/21/2001)
2002-A-0113	Santo Domingo Tribe, Fiscal Year Ended September 30, 2000 (12/27/2001)
2002-A-0114	American Indian Graduate Center, Inc., Fiscal Year Ended June 30, 2000 (12/27/2001)
2002-A-0115	Chippewa Cree Tribe, Fiscal Year Ended September 30, 1999 (12/27/2001)
2002-A-0116	Iliamna Village Council, Fiscal Year Ended September 30, 1999 (12/27/2001)
2002-A-0117	Iliamna Village Council, Fiscal Year Ended September 30, 2000 (12/27/2001)
2002-A-0118	Cherokee Nation, Fiscal Year Ended September 30, 1999 (12/27/2001)
2002-A-0119	Cherokee Nation, Fiscal Year Ended September 30, 2000 (12/27/2001)
2002-A-0120	Skagit System Cooperative, Fiscal Year Ended December 31, 2000 (12/27/2001)
2002-A-0121	Tuba City High School Board, Inc., Fiscal Year Ended June 30, 1999 (12/27/2001)
2002-A-0122	Crow Tribe of Indians, Fiscal Year Ended September 30, 1999 (12/27/2001)
2002-A-0123	Kodiak Tribal Council, Fiscal Year Ended September 30, 2000 (01/04/2002)
2002-A-0124	Confederated Tribes of the Chehalis Reservation, Fiscal Year Ended December 31, 1999 (01/04/2002) **\$47,500
2002-A-0125	Rock Point School, Inc., Fiscal Year Ended June 30, 2000 (01/04/2002)
2002-A-0126	Chickasaw Nation, Fiscal Year Ended September 30, 2000 (01/04/2002) **\$19,330
2002-A-0127	Seneca Nation of Indians, Fiscal Year Ended September 30, 2000 (01/04/2002) **\$624
2002-A-0128	Yankton Sioux Tribe, Fiscal Year Ended September 30, 2000 (01/04/2002)
2002-A-0129	Native American Fish & Wildlife Society, Fiscal Year Ended December 31, 2000 (01/09/2002)
2002-A-0134	Pokagon Band of Potawatomi Indians, Fiscal Year Ended September 30, 2000 (01/09/2002)
2002-A-0139	Red Cliff Band of Lake Superior Chippewas, Fiscal Year Ended September 30, 1997 (01/16/2002)
2002-A-0140	Table Bluff Reservation - Wiyot Tribe, Fiscal Year Ended December 31, 1999 (01/18/2002)
2002-A-0142	Pleasant Point Passamaquoddy Tribal Council, Fiscal Year Ended September 30, 1999 (01/18/2002)
2002-A-0143	Sicangu Oyate Ho, Inc., Fiscal Year Ended June 30, 2000 (01/18/2002)
2002-A-0144	North Fork Mono Rancheria, Fiscal Year Ended September 30, 2000 (01/17/2002)
2002-A-0145	Dibe Yazhi Habitiin Olta, Inc., DBA Borrego Pass School, Fiscal Year Ended June 30, 2000 (01/17/2002)
2002-A-0146	Havasupai Tribe, Fiscal Year Ended September 30, 1999 (01/25/2002)
2002-A-0147	Sault Ste. Marie Tribe of Chippewa Indians, Fiscal Year Ended December 31, 2000 (01/25/2002)
2002-A-0148	Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 2000 (01/25/2002)
2002-A-0149	Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 1999 (01/29/2002)

2002-A-0150	Jamestown S’Klallam Tribe, Fiscal Year Ended September 30, 2000 (01/28/2002)
2002-A-0151	Alamo Navajo School Board, Inc., Fiscal Year Ended June 30, 2000 (01/28/2002)
2002-A-0152	Shiprock Alternative Schools, Inc., Fiscal Year Ended June 30, 2000 (01/28/2002) **\$33,846
2002-A-0153	Native Village of Kwigillingok, Kwigillingok IRA Council, Fiscal Year Ended December 31, 1999 (01/28/2002)
2002-A-0154	Naa Tsis’ Aan Community School, Fiscal Year Ended June 30, 2000 (01/28/2002)
2002-A-0157	San Juan Pueblo, Fiscal Year Ended December 31, 2000 (01/29/2002)
2002-A-0158	Shoalwater Bay Indian Tribe, Fiscal Year Ended September 30, 2000 (01/29/2002)
2002-A-0159	Chenega IRA Council, Fiscal Year Ended December 31, 1999 (01/29/2002)
2002-A-0160	Hannahville Indian Community, Fiscal Year Ended September 30, 2000 (01/29/2002)
2002-A-0161	Fond du Lac Reservation, Fiscal Year Ended September 30, 2000 (01/29/2002)
2002-A-0162	Ely Shoshone Tribe, Fiscal Year Ended December 31, 2000 (01/29/2002)
2002-A-0163	Klamath Tribe, Fiscal Year Ended December 31, 1999 (01/29/2002)
2002-A-0166	Colorado River Indian Tribes, Fiscal Year Ended December 31, 1999 (02/05/2002)
2002-A-0167	Saint Regis Mohawk Tribe, Fiscal Year Ended December 31, 2000 (02/05/2002)
2002-A-0168	Knik Tribal Council, Fiscal Year Ended June 30, 2000 (02/05/2002)
2002-A-0169	Sherwood Valley Rancheria, Fiscal Year Ended December 31, 1999 (02/05/2002)
2002-A-0170	Crow Creek Tribal Schools, Fiscal Year Ended June 30, 2000 (02/05/2002)
2002-A-0171	Hualapai Tribe, Fiscal Year Ended December 31, 1999 (02/08/2002)
2002-A-0172	Morongo Band of Mission Indians, Fiscal Year Ended June 30, 1999 (02/08/2002)
2002-A-0173	Circle Village Council, Fiscal Year Ended September 30, 1999 (02/28/2002) **\$54,881
2002-A-0174	White Mountain Apache Tribe, Fiscal Year Ended April 30, 2000 (02/12/2002) **\$2,184
2002-A-0175	Cankdeska Cikana Community College, Fiscal Year Ended September 30, 2000 (02/16/2002)
2002-A-0181	Trinidad Rancheria, Fiscal Year Ended December 31, 2000 (02/22/2002)
2002-A-0183	Winslow Residential Hall, Inc., Fiscal Year Ended June 30, 2000 (02/25/2002)
2002-A-0184	Comanche County, Oklahoma, Fiscal Year Ended June 30, 2000 (02/25/2002)
2002-A-0185	Chilchinbeto Community School, Inc., Fiscal Year Ended June 30, 2000 (02/25/2002)
2002-A-0186	Kayenta Community School, Fiscal Year Ended June 30, 2000 (02/25/2002)
2002-A-0187	Igiugig Village Council, Nine Months Ended September 30, 2000 (02/22/2002)
2002-A-0188	Kaw Nation of Oklahoma, Fiscal Year Ended December 31, 1999 (02/22/2002)
2002-A-0189	Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians, Fiscal Year Ended December 31, 1999 (02/22/2002)
2002-A-0190	Northwestern Band of the Shoshoni Nation, Fiscal Year Ended December 31, 1998 (02/28/2002)
2002-A-0191	Temecula Band of Luiseno Mission Indians, Fiscal Year Ended September 30, 1999 (03/11/2002)
2002-A-0192	Lummi Indian Business Council, Fiscal Year Ended December 31, 1999 (02/28/2002)
2002-A-0193	Yerington Paiute Tribe, Fiscal Year Ended December 31, 1999 (03/19/2002)
2002-A-0194	Mooretown Rancheria, Fiscal Year Ended December 31, 1999 (02/28/2002)
2002-A-0195	Quileute Tribal Council, Fiscal Year Ended September 30, 1999 (02/28/2002)
2002-A-0197	Ute Indian Tribe, Fiscal Year Ended September 30, 1999 (02/28/2002)
2002-A-0198	Yankton Sioux Tribe, Fiscal Year Ended September 30, 1998 (02/28/2002)
2002-A-0199	Yankton Sioux Tribe, Fiscal Year Ended September 30, 1999 (02/28/2002)
2002-A-0200	Nisqually Indian Tribe, Fiscal Year Ended December 31, 1998 (02/28/2002)
2002-A-0201	Nisqually Indian Tribe, Fiscal Year Ended December 31, 1999 (02/28/2002)
2002-A-0202	Oglala Sioux Tribal Public Safety Commission, Fiscal Year Ended September 30, 1997 (02/28/2002) **\$197,895

Appendix 2 (continued)

2002-A-0203	Pokagon Band of Potawatomi Indians, Fiscal Year Ended September 30, 1999 (02/28/2002)
2002-A-0204	Tuba City High School Board, Inc., Fiscal Year Ended June 30, 2000 (02/28/2002)
2002-A-0206	Lytton Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (03/08/2002)
2002-A-0207	Pueblo of Nambe, Fiscal Year Ended September 30, 1997 (02/28/2002)
2002-A-0210	College of the Menominee Nation, Fiscal Year Ended June 30, 2000 (03/15/2002)
2002-A-0213	Northern Cheyenne Tribe, Fiscal Year Ended September 30, 1999 (03/20/2002)
2002-A-0214	Northwest Indian Fisheries Commission, Fiscal Year Ended September 30, 2000 (03/20/2002)
2002-A-0215	Pawnee Nation of Oklahoma, Fiscal Year Ended December 31, 1999 (03/20/2002) **\$4,655
2002-A-0216	Cow Creek Band of Umpqua Tribes of Indians, Fiscal Year Ended December 31, 2000 (03/20/2002)
2002-A-0217	Sisseton-Wahpeton Sioux Tribe, Fiscal Year Ended September 30, 1999 (03/20/2002)
2002-A-0218	Yavapai-Prescott Indian Tribe, Fiscal Year Ended December 31, 2000 (03/21/2002)
2002-A-0219	Copper River Native Association, Inc., Fiscal Year Ended September 30, 2000 (03/21/2002)
2002-A-0221	Navajo Nation and Related Tribal Entities, Fiscal Year Ended September 30, 1999 (03/21/2002)
2002-A-0222	Sherwood Valley Rancheria, Fiscal Year Ended December 31, 1998 (03/21/2002)
2002-A-0223	Sitting Bull College, Fiscal Year Ended June 30, 1999 (03/21/2002)
2002-A-0224	Sitting Bull College, Fiscal Year Ended June 30, 2000 (03/21/2002)
2002-A-0225	Chief Leschi Schools, Inc., Fiscal Year Ended June 30, 1999 (03/21/2002)
2002-A-0226	Chief Leschi Schools, Inc., Fiscal Year Ended June 30, 2000 (03/21/2002)
2002-A-0227	Shonto Governing Board of Education, Inc., Fiscal Year Ended June 30, 2000 (03/21/2002)
2002-A-0230	Salt River Pima-Maricopa Indian Community, Fiscal Year Ended September 30, 2000 (03/28/2002)
2002-A-0231	Pueblo De Cochiti, Fiscal Year Ended December 31, 2000 (03/28/2002)
2002-A-0232	Te-Moak Tribe of Western Shoshone Battle Mountain Band Council, Fiscal Year Ended September 30, 2000 (03/28/2002)
2002-A-0233	Pueblo of Acoma, Fiscal Year Ended December 31, 1998 (03/28/2002) **\$53,048

Bureau of Land Management

2002-A-0046	Glacier County, Montana, Fiscal Year Ended June 30, 1998 (11/02/2001)
2002-A-0077	Archuleta County, Colorado, Fiscal Year Ended December 31, 1998 (11/16/2001)
2002-A-0141	Pend Oreille County, Washington, Fiscal Year Ended December 31, 1998 (01/18/2002)
2002-A-0176	Richland County, Montana, Fiscal Year Ended June 30, 2000 (02/15/2002)

Bureau of Reclamation

2002-A-0029	Nebraska Community Foundation, Fiscal Year Ended June 30, 2000 (10/25/2001)
2002-A-0133	City of McCall, Idaho, Fiscal Year Ended September 30, 2000 (01/09/2002)
2002-A-0155	Fort Peck Rural County Water District, Inc., Fiscal Year Ended June 30, 2000 (01/28/2002)
2002-A-0156	Nebraska Community Foundation, Fiscal Year Ended June 30, 1999 (01/28/2002)
2002-A-0196	Pima County, Arizona, Fiscal Year Ended June 30, 2000 (02/28/2002) **\$15,582
2002-A-0205	San Xavier District, Fiscal Year Ended September 30, 2000 (03/07/2002)

Federated States of Micronesia

2002-A-0063 College of Micronesia Land Grant Program, Fiscal Year Ended September 30, 2000
(11/14/2001)

Fish and Wildlife Service

2002-A-0043 Pheasants Forever, Inc., Fiscal Year Ended June 30, 2000 (11/02/2001)
2002-A-0057 University of New Mexico, Fiscal Year Ended June 30, 2000 (11/09/2001)
2002-A-0074 Michigan Department of Natural Resources, Two Fiscal Years Ended September 30, 1999
(11/16/2001) **\$33,174
2002-A-0081 Illinois Institute of Technology, Fiscal Year Ended June 30, 1999 (11/19/2001)
2002-A-0091 New Hampshire, Fiscal Year Ended June 30, 2000 (11/28/2001)
2002-A-0092 New Mexico Department of Game of Fish, Fiscal Year Ended June 30, 2000 (11/28/2001)
2002-A-0130 Oregon, Fiscal Year Ended June 30, 2000 (01/09/2002)
2002-A-0131 Delaware, Fiscal Year Ended June 30, 2000 (01/04/2002)
2002-A-0132 Rhode Island and Providence Plantations, Fiscal Year Ended June 30, 2000 (01/04/2002)
2002-A-0136 Alabama, Fiscal Year Ended September 30, 2000 (01/16/2002)
2002-A-0138 North Dakota, Fiscal Year Ended June 30, 2000 (01/16/2002)
2002-A-0182 Arkansas Game and Fish Commission, Fiscal Year Ended June 30, 2000 (02/22/2002)
2002-A-0208 City of Cherokee, Fiscal Year Ended June 30, 2000 (03/08/2002)
2002-A-0212 Texas, Fiscal Year Ended August 31, 2000 (03/20/2002)
2002-A-0220 State of Maine, Fiscal Year Ended June 30, 2000 (03/21/2002)
2002-A-0234 American Farmland Trust, Fiscal Year Ended September 30, 2000 (03/28/2002)

Geological Survey

2002-A-0056 Oklahoma State University, Fiscal Year Ended June 30, 2000 (11/09/2001)
2002-A-0061 University of Wyoming, Fiscal Year Ended June 30, 2000 (11/16/2001)
2002-A-0090 Miami University, Fiscal Year Ended June 30, 2000 (11/28/2001)
2002-A-0102 Ohio State University, Fiscal Year Ended June 30, 2000 (12/21/2001)
2002-A-0104 Michigan Department of Environmental Quality, Fiscal Year Ended September 30, 1999
(12/21/2001)
2002-A-0137 University of Missouri System, Fiscal Year Ended June 30, 2000 (01/16/2002)
2002-A-0228 The George Washington University, Fiscal Year Ended June 30, 2000 (03/27/2002)

Guam

2002-A-0004 Guam Telephone Authority, Fiscal Year Ended September 30, 2000 (10/12/2001)
2002-A-0005 Guam Community College Foundation, Fiscal Year Ended September 30, 2000 (10/12/2001)
2002-A-0025 University of Guam, Fiscal Year Ended September 30, 2000 (10/16/2001)
2002-A-0054 Guam Community College, Fiscal Year Ended September 30, 2000 (11/06/2001)
2002-A-0082 Guam Housing and Urban Renewal Authority, Fiscal Year Ended September 30, 2000
(11/21/2001)
2002-A-0164 Government of Guam, Fiscal Year Ended September 30, 2000 (01/30/2002) **\$3,526,590

Appendix 2 (continued)

Northern Mariana Islands

- 2002-A-0064** Karidat, Fiscal Year Ended September 30, 2000 (11/14/2001)
2002-A-0165 Public School System, Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1997 (01/30/2002)
2002-A-0180 Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 2000 (02/19/2002)

National Park Service

- 2002-A-0028** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 2000 (10/25/2001)
2002-A-0060 Appalachian Trail Conference, Fiscal Year Ended December 31, 1999 (11/16/2001)
2002-A-0062 City of Newport, Rhode Island, Fiscal Year Ended June 30, 1999 (11/16/2001)
2002-A-0083 Education Development Center, Inc., Fiscal Year Ended September 30, 2000 (11/28/2001)
2002-A-0089 University of the District of Columbia, Fiscal Year Ended September 30, 1998 (11/28/2001)
2002-A-0177 University of Denver (Colorado Seminary), Fiscal Year Ended June 30, 2000 (02/15/2002)
2002-A-0178 Springfield Library and Museums Association, Fiscal Year Ended June 30, 2000 (02/15/2002)
2002-A-0179 University of Oklahoma - Norman Campus, Fiscal Year Ended June 30, 2000 (02/15/2002)

Office of Surface Mining

- 2002-A-0058** Campbell County School District No. 1, Fiscal Year Ended June 30, 2000 (11/16/2001)
2002-A-0086 State of New Mexico Energy, Minerals, and Natural Resources Department, Fiscal Year Ended June 30, 2000 (11/28/2001)
2002-A-0211 State of Illinois, Fiscal Year Ended June 30, 2000 (03/15/2002)

Office of the Secretary

- 2002-A-0079** Archuleta County, Colorado, Fiscal Year Ended December 31, 1999 (11/16/2001)
2002-A-0229 Smithsonian Institution, Fiscal Year Ended September 30, 2000 (03/28/2002)

Palau

- 2002-A-0071** Palau Community Action Agency, Fiscal Year Ended September 30, 2000 (11/15/2001)

Virgin Islands

- 2002-A-0135** Virgin Islands Housing Authority, Fiscal Year Ended December 31, 2000 (12/18/2001)
2002-A-0209 Government of the Virgin Islands, Fiscal Year Ended September 30, 2000 (03/08/2002)

INDIRECT COST PROPOSALS

Bureau of Indian Affairs

2002-P-0001	Northwest Indian College, Fiscal Year Ended June 30, 2001 (03/07/2002) *\$9,744
2002-P-0002	Northwest Indian Fisheries Commission, Fiscal Year Ended September 30, 2001 (10/04/2001) *\$6,060
2002-P-0003	Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 2000 (10/09/2001) *\$462,652
2002-P-0004	Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 2001 (10/09/2001)
2002-P-0009	Yomba Shoshone Tribe, Fiscal Year Ended December 31, 2000 (10/15/2001)
2002-P-0010	Yomba Shoshone Tribe, Fiscal Year Ended December 31, 1999 (10/15/2001) *\$105,624
2002-P-0011	Fort Independence Indian Reservation, Fiscal Year Ended December 31, 2001 (10/15/2001)
2002-P-0012	Confederated Tribes of Coos, Lower Umpqua and Siuslaw Indians, Fiscal Year Ended December 31, 2001 (10/15/2001) *\$27,141
2002-P-0013	Prairie Band of Potawatomi Indians, Fiscal Year Ended December 31, 1998 (10/16/2001) *\$88,098
2002-P-0014	Pueblo of Jemez, Fiscal Year Ended September 30, 2000 (10/16/2001)
2002-P-0015	Alabama-Coushatta Tribe of Texas, Fiscal Year Ended December 31, 2000 (10/16/2001)
2002-P-0016	Miami Tribe of Oklahoma, Fiscal Year Ended September 30, 2000 (10/17/2001)
2002-P-0017	Miami Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (10/17/2001)
2002-P-0018	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 2000 (10/17/2001)
2002-P-0019	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 2001 (10/17/2001)
2002-P-0020	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 1999 (10/17/2001)
2002-P-0021	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 1998 (10/17/2001) *\$11,657
2002-P-0022	Flandreau Santee Sioux Tribe, Fiscal Year Ended December 31, 1997 (10/17/2001) *\$13,293
2002-P-0025	Forest County Potawatomi Community, Fiscal Year Ended September 30, 2001 (10/22/2001)
2002-P-0031	Albuquerque Area Indian Health Board, Inc., Fiscal Year Ended September 30, 1999 (10/24/2001) *\$91,265
2002-P-0032	Albuquerque Area Indian Health Board, Inc., Fiscal Year Ended September 30, 2002 (10/24/2001) *\$29,933
2002-P-0033	Mooretown Rancheria of Maidu Indians of California, Fiscal Year Ended December 31, 2001 (10/26/2001)
2002-P-0036	Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 1997 (10/31/2001)
2002-P-0037	Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 1998 (10/31/2001) *\$697,899
2002-P-0038	Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 1999 (10/31/2001)
2002-P-0039	Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 2000 (10/31/2001)
2002-P-0040	Eastern Shoshone Tribe of the Wind River Reservation, Fiscal Year Ended December 31, 2001 (10/31/2001)
2002-P-0041	Sokaogon Chippewa Community, Mole Lake Band, Fiscal Year Ended September 30, 1998 (10/31/2001)

Appendix 2 (continued)

2002-P-0042	Sokaogon Chippewa Community, Mole Lake Band, Fiscal Year Ended September 30, 1999 (10/31/2001)
2002-P-0043	Sokaogon Chippewa Community, Mole Lake Band, Fiscal Year Ended September 30, 2000 (10/31/2001)
2002-P-0045	Nisqually Indian Tribe, Fiscal Year Ended December 31, 1999 (10/31/2001) *\$63,666
2002-P-0046	Nisqually Indian Tribe, Fiscal Year Ended December 31, 2000 (10/31/2001) *\$11,061
2002-P-0049	Delaware Tribe of Indians, Fiscal Year Ended December 31, 1999 (11/01/2001)
2002-P-0050	Delaware Tribe of Indians, Fiscal Year Ended December 31, 2000 (11/01/2001)
2002-P-0051	Delaware Tribe of Indians, Fiscal Year Ended December 31, 2001 (11/01/2001)
2002-P-0053	Grand Portage Reservation, Fiscal Year Ended December 31, 2001 (11/05/2001) *\$58,533
2002-P-0055	Jamestown S'Klallam Tribe, Fiscal Year Ended September 30, 2001 (11/06/2001)
2002-P-0064	Southern Ute Community Action Programs, Inc., Fiscal Year Ended December 31, 2001 (11/13/2001)
2002-P-0065	Southern Ute Community Action Programs, Inc., Fiscal Year Ended December 31, 2002 (11/13/2001)
2002-P-0066	Pueblo of Pojoaque, Fiscal Year Ended September 30, 2000 (11/14/2001) *\$11,983
2002-P-0067	Pueblo of Pojoaque, Fiscal Year Ended September 30, 2001 (11/14/2001) *\$11,380
2002-P-0068	Blue Lake Rancheria, Fiscal Year Ended December 31, 2001 (11/15/2001) *\$49,513
2002-P-0069	Rincon Band of Luiseno Mission Indians, Fiscal Year Ended December 31, 2001 (11/15/2001)
2002-P-0070	Quileute Tribal Council, Fiscal Year Ended September 30, 1998 (11/15/2001)
2002-P-0071	Quileute Tribal Council, Fiscal Year Ended September 30, 1999 (11/15/2001)
2002-P-0072	Quileute Tribal Council, Fiscal Year Ended September 30, 2000 (11/15/2001)
2002-P-0073	Organized Village of Kake, Fiscal Year Ended December 31, 1999 (11/15/2001) *\$3,387
2002-P-0079	Muscogee (Creek) Nation, Fiscal Year Ended September 30, 2000 (11/20/2001) *\$70,385
2002-P-0080	Muscogee (Creek) Nation, Fiscal Year Ended September 30, 2001 (11/20/2001) *\$6,594
2002-P-0082	Cahto Tribe of Laytonville Rancheria, Fiscal Year Ended December 31, 2001 (11/27/2001) *\$7,939
2002-P-0083	Yakutat Tlingit Tribe, Fiscal Year Ended December 31, 2001 (11/27/2001) *\$3,484
2002-P-0085	Association of Village Council Presidents, Inc., Fiscal Year Ended December 31, 1999 (11/27/2001)
2002-P-0086	Association of Village Council Presidents, Fiscal Year Ended December 31, 2001 (11/27/2001)
2002-P-0087	Sac and Fox Tribe of the Mississippi in Iowa, Fiscal Year Ended September 30, 2001 (11/29/2001) *\$203,027
2002-P-0088	Sac and Fox Tribe of the Mississippi in Iowa, Fiscal Year Ended September 30, 2002 (11/29/2001) *\$352,320
2002-P-0089	Pueblo of Santo Domingo, Fiscal Year Ended September 30, 2002 (11/29/2001)
2002-P-0093	Fort Sill Apache Tribe, Fiscal Year Ended December 31, 2001 (12/05/2001) *\$2,273
2002-P-0094	Fort Sill Apache Tribe, Fiscal Year Ended December 31, 2000 (12/05/2001)
2002-P-0098	Pueblo of Zia, Fiscal Year Ending December 31, 1998 (12/17/2001)
2002-P-0099	Pueblo of Zia, Fiscal Year Ended December 31, 1999 (12/17/2001)
2002-P-0100	Pueblo of Zia, Fiscal Year Ended December 31, 2000 (12/17/2001)
2002-P-0101	Pueblo of Zia, Fiscal Year Ended December 31, 2001 (12/17/2001)
2002-P-0103	Pueblo of Laguna, Fiscal Year Ended February 28, 2000 (12/18/2001)
2002-P-0104	Pueblo of Laguna, Fiscal Year Ended February 28, 2001 (12/18/2001)
2002-P-0105	Pueblo of Laguna, Fiscal Year Ended February 28, 2002 (12/18/2001)

2002-P-0112	Reno-Sparks Indian Colony, Fiscal Year Ended December 31, 2001 <i>(12/21/2001)</i>
2002-P-0113	Reno-Sparks Indian Colony, Fiscal Year Ended December 31, 2002 <i>(12/21/2001)</i>
2002-P-0114	Houlton Band of Maliseet Indians, Fiscal Year Ended September 30, 1999 <i>(12/21/2001)</i> *\$155,668
2002-P-0115	Houlton Band of Maliseet Indians, Fiscal Year Ended September 30, 2000 <i>(12/21/2001)</i> *\$157,257
2002-P-0116	Houlton Band of Maliseet Indians, Fiscal Year Ended September 30, 2001 <i>(12/21/2001)</i>
2002-P-0117	Houlton Band of Maliseet Indians, Fiscal Year Ended September 30, 2002 <i>(12/21/2001)</i>
2002-P-0118	Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 1998 <i>(12/21/2001)</i>
2002-P-0119	Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 1999 <i>(12/21/2001)</i>
2002-P-0120	Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 2000 <i>(12/21/2001)</i>
2002-P-0121	Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 2001 <i>(12/21/2001)</i>
2002-P-0122	Oneida Tribe of Indians of Wisconsin, Fiscal Year Ended September 30, 2002 <i>(12/21/2001)</i>
2002-P-0123	Bay Mills Indian Community, Fiscal Year Ended December 31, 2001 <i>(12/21/2001)</i>
2002-P-0124	Sitka Tribe of Alaska, Fiscal Year Ended December 31, 2001 <i>(12/21/2001)</i> *\$56,520
2002-P-0125	Ramona Band of Cahuilla Mission Indians of California, Fiscal Year Ended December 31, 2001 <i>(01/02/2002)</i>
2002-P-0126	Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 2001 <i>(01/02/2002)</i>
2002-P-0127	Duckwater Shoshone Tribe, Fiscal Year Ended December 31, 1999 <i>(01/02/2002)</i>
2002-P-0128	Stone Child College, Fiscal Year Ended September 30, 1997 <i>(01/02/2002)</i>
2002-P-0129	Stone Child College, Fiscal Year Ended September 30, 1998 <i>(01/02/2002)</i>
2002-P-0130	Stone Child College, Fiscal Year Ended September 30, 2000 <i>(01/02/2002)</i> *\$16,399
2002-P-0131	Stone Child College, Fiscal Year Ended September 30, 2001 <i>(01/02/2002)</i> *\$22,157
2002-P-0132	Great Lakes Indian Fish and Wildlife Commission, Fiscal Year Ended December 31, 2001 <i>(01/02/2002)</i>
2002-P-0133	Little River Band of Ottawa Indians, Fiscal Year Ended December 31, 2001 <i>(01/02/2002)</i> *\$296,027
2002-P-0134	Little River Band of Ottawa Indians, Fiscal Year Ended December 31, 2002 <i>(01/02/2002)</i>
2002-P-0135	San Juan Pueblo, Fiscal Year Ended December 31, 1998 <i>(01/02/2002)</i>
2002-P-0136	San Juan Pueblo, Fiscal Year Ended December 31, 1999 <i>(01/02/2002)</i>
2002-P-0143	Oglala Lakota College, Fiscal Year Ended September 30, 2001 <i>(01/03/2002)</i>
2002-P-0144	Native Village of Kwigillingok, Fiscal Year Ended December 31, 1998 <i>(01/04/2002)</i>
2002-P-0145	Native Village of Kwigillingok, Fiscal Year Ended December 31, 1999 <i>(01/04/2002)</i> *\$4,913
2002-P-0146	Native Village of Kwigillingok, Fiscal Year Ended December 31, 2000 <i>(01/04/2002)</i> *\$13,358
2002-P-0147	Native Village of Kwigillingok, Fiscal Year Ended December 31, 2001 <i>(01/04/2002)</i>
2002-P-0148	Native Village of Kwigillingok, Fiscal Year Ended December 31, 2002 <i>(01/04/2002)</i>
2002-P-0153	Coast Indian Community of the Resighini Rancheria, Fiscal Year Ended December 31, 1999 <i>(01/04/2002)</i> *\$16,997
2002-P-0154	Coast Indian Community of the Resighini Rancheria, Fiscal Year Ended December 31, 2000 <i>(01/04/2002)</i>
2002-P-0155	Dull Knife Memorial College, Fiscal Year Ended June 30, 1999 <i>(01/04/2002)</i>
2002-P-0156	Dull Knife Memorial College, Fiscal Year Ended June 30, 2001 <i>(01/04/2002)</i>
2002-P-0157	Dull Knife Memorial College, Fiscal Year Ended June 30, 2002 <i>(01/04/2002)</i>
2002-P-0158	Native Village of Tyonek, Fiscal Year Ended September 30, 2001 <i>(01/04/2002)</i>
2002-P-0159	Native Village of Tyonek, Fiscal Year Ended September 30, 2002 <i>(01/04/2002)</i>
2002-P-0160	San Carlos Apache Tribe, Fiscal Year Ended September 30, 1999 <i>(01/04/2002)</i>

Appendix 2 (continued)

2002-P-0161	San Carlos Apache Tribe, Fiscal Year Ended September 30, 1997 (01/04/2002)
2002-P-0162	Red Cliff Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 1997 (01/07/2002)
2002-P-0163	Red Cliff Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 1998 (01/07/2002)
2002-P-0164	Red Cliff Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 1999 (01/07/2002)
2002-P-0165	Red Cliff Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2000 (01/07/2002)
2002-P-0166	Red Cliff Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2001 (01/07/2002)
2002-P-0170	Owens Valley Indian Water Commission, Fiscal Year Ended June 30, 2002 (01/08/2002) *\$610
2002-P-0171	Round Valley Indian Tribe, Fiscal Year Ended December 31, 2000 (01/08/2002)
2002-P-0172	Round Valley Indian Tribe, Fiscal Year Ended December 31, 2001 (01/08/2002)
2002-P-0173	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1996 (01/10/2002)
2002-P-0174	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1997 (01/10/2002)
2002-P-0175	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1998 (01/10/2002)
2002-P-0176	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 1999 (01/10/2002)
2002-P-0177	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 2000 (01/10/2002)
2002-P-0178	Kickapoo Tribe in Kansas, Fiscal Year Ended December 31, 2001 (01/10/2002)
2002-P-0179	Yavapai-Apache Tribe, Fiscal Year Ended December 31, 1997 (01/14/2002)
2002-P-0180	Yavapai-Apache Tribe, Fiscal Year Ended December 31, 1998 (01/11/2002) *\$25,926
2002-P-0181	Yavapai-Apache Tribe, Fiscal Year Ended December 31, 1999 (01/11/2002) *\$30,429
2002-P-0182	Yavapai-Apache Tribe, Fiscal Year Ended December 31, 2000 (01/11/2002) *\$1,865
2002-P-0183	Yavapai-Apache Tribe, Fiscal Year Ended December 31, 2001 (01/11/2002)
2002-P-0190	Leisnoi Village (a.k.a. Woody Island), Fiscal Year Ended September 30, 2001 (01/14/2002)
2002-P-0191	Leisnoi Village (a.k.a. Woody Island), Fiscal Year Ended September 30, 2002 (01/14/2002)
2002-P-0192	Sitting Bull College, Fiscal Year Ended June 30, 1998 (01/15/2002)
2002-P-0193	Sitting Bull College, Fiscal Year Ended June 30, 1999 (01/15/2002)
2002-P-0194	Sitting Bull College, Fiscal Year Ended June 30, 2000 (01/15/2002)
2002-P-0195	Sitting Bull College, Fiscal Year Ended June 30, 2001 (01/15/2002)
2002-P-0196	Middletown Rancheria Band of Pomo Indians of California, Fiscal Year Ended December 31, 2000 (01/15/2002)
2002-P-0197	Pueblo of Acoma, Fiscal Year Ended December 31, 2000 (01/15/2002) *\$63,850
2002-P-0198	Osage Nation, Fiscal Year Ended September 30, 2000 (01/15/2002) *\$47,795
2002-P-0199	Osage Nation, Fiscal Year Ended September 30, 2001 (01/15/2002) *\$281,593
2002-P-0200	Lac du Flambeau Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2001 (01/15/2002)
2002-P-0201	Lac du Flambeau Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2002 (01/15/2002)
2002-P-0202	Kaibab Band of Paiute Indians, Fiscal Year Ended December 31, 2001 (01/17/2002) *\$22,102
2002-P-0204	Torres-Martinez Band of Cahuilla Mission Indians, Fiscal Year Ended December 31, 2002 (01/18/2002)
2002-P-0206	Squaxin Island Tribe, Fiscal Year Ended September 30, 1999 (01/22/2002) *\$5,433

2002-P-0207	Squaxin Island Tribe, Fiscal Year Ended September 30, 2000 (01/22/2002)
2002-P-0208	Upper Lake Band of Pomo Indians of California, Fiscal Year Ended December 31, 2000 (01/22/2002)
2002-P-0209	Upper Lake Band of Pomo Indians of California, Fiscal Year Ended December 31, 2001 (01/22/2002)
2002-P-0210	Upper Lake Band of Pomo Indians of California, Fiscal Year Ended December 31, 2002 (01/22/2002)
2002-P-0211	1854 Authority, Fiscal Year Ended December 31, 2001 (01/24/2002) *\$10,263
2002-P-0212	1854 Authority, Fiscal Year Ended December 31, 2002 (01/24/2002)
2002-P-0213	Augustine Band of Cahuilla Mission Indians of California, Fiscal Year Ended December 31, 2001 (01/24/2002)
2002-P-0214	Chippewa Cree Tribe of the Rocky Boys Reservation, Fiscal Year Ended September 30, 2001 (01/24/2002)
2002-P-0216	Scotts Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (01/25/2002)
2002-P-0217	Scotts Valley Band of Pomo Indians, Fiscal Year Ended December 31, 2002 (01/25/2002)
2002-P-0218	Hoopa Valley Public Utilities, Fiscal Year Ended September 30, 2000 (01/25/2002) *\$1,499
2002-P-0219	Hoopa Valley Public Utilities, Fiscal Year Ended September 30, 2001 (01/25/2002)
2002-P-0220	Lummi Indian Business Council, Fiscal Year Ended December 31, 2000 (01/25/2002)
2002-P-0221	Lummi Indian Business Council, Fiscal Year Ended December 31, 2001 (01/25/2002)
2002-P-0223	Confederated Tribes of Siletz Indians, Fiscal Year Ended December 31, 2001 (01/30/2002)
2002-P-0224	Berry Creek Rancheria of Maidu Indians, Fiscal Year Ended December 31, 2002 (01/30/2002)
2002-P-0225	Berry Creek Rancheria of Maidu Indians, Fiscal Year Ended December 31, 2001 (01/30/2002)
2002-P-0226	Organized Village of Kwethluk, Fiscal Year Ended December 31, 1997 (01/30/2002) *\$18,562
2002-P-0227	Organized Village of Kwethluk, Fiscal Year Ended December 31, 1998 (01/30/2002) *\$82,678
2002-P-0228	Organized Village of Kwethluk, Fiscal Year Ended December 31, 1999 (01/30/2002) *\$29,988
2002-P-0229	Organized Village of Kwethluk, Fiscal Year Ended December 31, 2000 (01/30/2002) *\$56,044
2002-P-0230	Organized Village of Kwethluk, Fiscal Year Ended December 31, 2001 (01/30/2002) *\$37,538
2002-P-0231	Organized Village of Kwethluk, Fiscal Year Ended December 31, 2002 (01/30/2002)
2002-P-0232	Trenton Indian Service Area, Fiscal Year Ended September 30, 1998 (01/31/2002) *\$42,599
2002-P-0233	Trenton Indian Service Area, Fiscal Year Ended September 30, 1999 (01/31/2002) *\$29,047
2002-P-0234	Trenton Indian Service Area, Fiscal Year Ended September 30, 2001 (01/31/2002)
2002-P-0235	Trenton Indian Service Area, Fiscal Year Ended September 30, 2000 (01/31/2002)
2002-P-0236	Inupiat Community of the Arctic Slope, Fiscal Year Ended December 31, 2001 (01/31/2002) *\$847,762
2002-P-0237	Quinault Indian Nation, Fiscal Year Ended September 30, 2001 (01/31/2002) *\$37,957
2002-P-0238	InterTribal Bison Cooperative, Fiscal Year Ended March 31, 2001 (02/01/2002)
2002-P-0239	InterTribal Bison Cooperative, Fiscal Year Ended March 31, 2002 (02/01/2002)
2002-P-0240	Hannahville Indian Community, Fiscal Year Ended September 30, 2001 (02/04/2002) *\$87,451
2002-P-0241	Manchester Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (02/05/2002) *\$8,726
2002-P-0242	Paiute Indian Tribe of Utah, Fiscal Year Ended December 31, 2001 (02/05/2002) *\$3,769
2002-P-0243	Paiute Indian Tribe of Utah, Fiscal Year Ended December 31, 2002 (02/05/2002) *\$101,038
2002-P-0244	Leech Lake Band of Ojibwe, Fiscal Year Ended September 30, 2001 (02/06/2002) *\$95,460
2002-P-0245	Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 1999 (02/11/2002) *\$84,799

Appendix 2 (continued)

2002-P-0246	Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 1998 (02/11/2002) *\$128,628
2002-P-0247	Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 2000 (02/11/2002)
2002-P-0248	Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 2001 (02/11/2002)
2002-P-0249	Grand Traverse Band of Ottawa and Chippewa Indians, Fiscal Year Ended September 30, 2002 (02/11/2002)
2002-P-0250	Pinoleville Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (02/12/2002)
2002-P-0251	Pinoleville Band of Pomo Indians, Fiscal Year Ended December 31, 2001 (02/12/2002)
2002-P-0252	Noorvik IRA Council, Fiscal Year Ended December 31, 2001 (02/12/2002)
2002-P-0253	Noorvik IRA Council, Fiscal Year Ended December 31, 2002 (02/12/2002)
2002-P-0256	Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 1998 (02/12/2002)
2002-P-0257	Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 1999 (02/12/2002)
2002-P-0258	Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 2000
2002-P-0259	Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 2001 (02/12/2002)
2002-P-0260	Red Lake Band of Chippewa Indians, Fiscal Year Ended September 30, 2002 (02/12/2002)
2002-P-0261	Kialagee Tribal Town, Fiscal Year Ended September 30, 2001 (02/12/2002) *\$16,461
2002-P-0263	Reservation Transportation Authority, Fiscal Year Ended September 30, 2001 (02/13/2002)
2002-P-0264	Reservation Transportation Authority, Fiscal Year Ended September 30, 2002 (02/13/2002)
2002-P-0265	Shingle Springs Band of Miwok Indians, Fiscal Year Ended December 31, 2002 (02/13/2002)
2002-P-0266	Havasupai Tribal Council, Fiscal Year Ended September 30, 1994 (02/13/2002)
2002-P-0267	Havasupai Tribal Council, Fiscal Year Ended September 30, 1995 (02/13/2002)
2002-P-0268	Havasupai Tribal Council, Fiscal Year Ended September 30, 1996 (02/13/2002) *\$215,568
2002-P-0269	Havasupai Tribal Council, Fiscal Year Ended September 30, 1997 (02/13/2002) *\$527,425
2002-P-0270	Havasupai Tribal Council, Fiscal Year Ended September 30, 1998 (02/13/2002) *\$960,672
2002-P-0272	Cherokee Nation, Fiscal Year Ended September 30, 1997 (02/19/2002)
2002-P-0273	Cherokee Nation, Fiscal Year Ended September 30, 1998 (02/19/2002)
2002-P-0274	Cherokee Nation, Fiscal Year Ended September 30, 1999 (02/19/2002)
2002-P-0275	Cherokee Nation, Fiscal Year Ended September 30, 2000 (02/19/2002)
2002-P-0276	Cherokee Nation, Fiscal Year Ended September 30, 2002 (02/19/2002)
2002-P-0277	Cherokee Nation, Fiscal Year Ended September 30, 2001 (02/19/2002) *\$1,435,811
2002-P-0278	Upper Sioux Community, Fiscal Year Ended September 30, 1995 (02/19/2002)
2002-P-0279	Upper Sioux Community, Fiscal Year Ended September 30, 1996 (02/19/2002)
2002-P-0280	Upper Sioux Community, Fiscal Year Ended September 30, 1997 (02/19/2002)
2002-P-0281	Upper Sioux Community, Fiscal Year Ended September 30, 1998 (02/19/2002)
2002-P-0282	Upper Sioux Community, Fiscal Year Ended September 30, 1999 (02/19/2002)
2002-P-0283	Cook Inlet Tribal Council, Inc., Fiscal Year Ended September 30, 2002 (02/19/2002) *\$30,444
2002-P-0284	Hopland Band of Pomo Indians, Fiscal Year Ended December 31, 2000 (02/19/2002)
2002-P-0285	Wyandotte Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (02/20/2002) *\$91,731
2002-P-0286	Wyandotte Tribe of Oklahoma, Fiscal Year Ended September 30, 2002 (02/20/2002) *\$112,419
2002-P-0287	Orutsararmuit Native Council, Fiscal Year Ended December 31, 1996 (02/22/2002)
2002-P-0288	Orutsararmuit Native Council, Fiscal Year Ended December 31, 1997 (02/22/2002)

2002-P-0289	Orutsararmuit Native Council, Fiscal Year Ended December 31, 1998 (02/22/2002)
2002-P-0290	Orutsararmuit Native Council, Fiscal Year Ended December 31, 1999 (02/22/2002)
2002-P-0291	Orutsararmuit Native Council, Fiscal Year Ended December 31, 2000 (02/22/2002)
2002-P-0292	Orutsararmuit Native Council, Fiscal Year Ended December 31, 2001 (02/22/2002)
2002-P-0293	Orutsararmuit Native Council, Fiscal Year Ended December 31, 2002 (02/22/2002)
2002-P-0294	Central Council of Tlingit and Haida Indian Tribes of Alaska, Fiscal Year Ended December 31, 2001 (02/22/2002)
2002-P-0295	Central Council of Tlingit and Haida Indian Tribes of Alaska, Fiscal Year Ended December 31, 2002 (02/22/2002)
2002-P-0296	Metlakatla Indian Community, Fiscal Year Ended September 30, 2002 (02/22/2002) *\$73,864
2002-P-0297	California Valley Miwok Tribe, Fiscal Year Ended December 31, 2002 (02/25/2002)
2002-P-0298	Yerington Paiute Tribe, Fiscal Year Ended December 31, 2001 (02/25/2002)
2002-P-0299	Confederated Tribes of the Grand Ronde Community of Oregon, Fiscal Year Ended December 31, 2001 (02/25/2002) *\$119,801
2002-P-0302	Modoc Tribe of Oklahoma, Fiscal Year Ended September 30, 2001 (02/27/2002) *\$89,188
2002-P-0303	Modoc Tribe of Oklahoma, Fiscal Year Ended September 30, 2002 (02/27/2002) *\$55,147
2002-P-0304	Nulato Tribal Council, Fiscal Year Ended September 30, 2002 (02/27/2002)
2002-P-0308	Tanacross Village Council, Fiscal Year Ended September 30, 2001 (02/27/2002)
2002-P-0309	Tanacross Village Council, Fiscal Year Ended September 30, 2002 (02/27/2002)
2002-P-0310	Suquamish Tribe, Fiscal Year Ended December 31, 2000 (02/27/2002) *\$57,215
2002-P-0311	Suquamish Tribe, Fiscal Year Ended December 31, 2001 (02/27/2002) *\$138,250
2002-P-0312	Suquamish Tribe, Fiscal Year Ended December 31, 2002 (02/27/2002) *\$113,227
2002-P-0313	Manzanita Band of Mission Indians, Fiscal Year Ended December 31, 1998 (02/28/2002)
2002-P-0314	Manzanita Band of Mission Indians, Fiscal Year Ended December 31, 1999 (02/28/2002)
2002-P-0315	Manzanita Band of Mission Indians, Fiscal Year Ended December 31, 2000 (02/28/2002) *\$4,378
2002-P-0316	Manzanita Band of Mission Indians, Fiscal Year Ended December 31, 2001 (02/28/2002) *\$4,768
2002-P-0317	Manzanita Band of Mission Indians, Fiscal Year Ended December 31, 2002 (02/28/2002) *\$4,768
2002-P-0318	Smith River Rancheria of California, Fiscal Year Ended December 31, 2001 (02/28/2002)
2002-P-0319	Smith River Rancheria of California, Fiscal Year Ended December 31, 2002 (02/28/2002)
2002-P-0324	Pueblo de San Ildefonso, Fiscal Year Ended December 31, 2000 (03/05/2002)
2002-P-0325	Pueblo de San Ildefonso, Fiscal Year Ended December 31, 2001 (03/05/2002)
2002-P-0326	Peoria Tribe of Indians of Oklahoma, Fiscal Year Ended March 31, 2002 (03/06/2002)
2002-P-0329	Keweenaw Bay Indian Community, Fiscal year Ended September 30, 2001 (03/06/2002) *\$109,144
2002-P-0330	Keweenaw Bay Indian Community, Fiscal Year Ended September 30, 2002 (03/06/2002) *\$112,436
2002-P-0332	Boise Forte Band of Chippewa Indians, Fiscal Year Ended September 30, 2001 (03/06/2002) *\$10,986
2002-P-0333	Boise Forte Band of Chippewa Indians, Fiscal Year Ended September 30, 2002 (03/06/2002) *\$18,447
2002-P-0336	Crow Tribe of Indians, Fiscal Year Ended September 30, 1998 (03/07/2002)
2002-P-0337	Crow Tribal Council, Fiscal Year Ended September 30, 2000 (03/07/2002) *\$474,174

Appendix 2 (continued)

2002-P-0338	Moapa Band of Paiutes, Fiscal Year Ended December 31, 2002 (03/07/2002) *\$3,863
2002-P-0340	Menominee Indian Tribe of Wisconsin, Fiscal Year Ended September 30, 2001 (03/07/2002)
2002-P-0342	AK-Chin Indian Community, Fiscal Year Ended December 31, 1999 (03/07/2002) *\$3,746
2002-P-0343	AK-Chin Indian Community, Fiscal Year Ended December 31, 1998 (03/07/2002)
2002-P-0344	Confederated Tribes of the Warm Springs Reservation of Oregon, Fiscal Year Ended December 31, 2000 (03/07/2002)
2002-P-0345	Confederated Tribes of the Warm Springs Reservation of Oregon, Fiscal Year Ended December 31, 2001 (03/07/2002)
2002-P-0346	Lower Elwha Klallam Tribe, Fiscal Year Ended September 30, 2002 (03/08/2002) *\$17,537
2002-P-0347	Pribilof Island Aleut Community, St. George Island, Fiscal Year Ended September 30, 2000 (03/08/2002) *\$23,320
2002-P-0348	Pribilof Island Aleut Community, St. George Island, Fiscal Year Ended September 30, 2001 (03/08/2002) *\$20,463
2002-P-0349	Pueblo of Taos, Fiscal Year Ended December 31, 1997 (03/11/2002) *\$148,757
2002-P-0350	Pueblo of Taos, Fiscal Year Ended December 31, 1998 (03/11/2002) *\$72,325
2002-P-0351	Alamo Navajo School Board, Inc., Fiscal Year Ended June 30, 2001 (03/12/2002) *\$21,628
2002-P-0352	Alamo Navajo School Board, Inc., Fiscal Year Ended June 30, 2002 (03/12/2002)
2002-P-0353	White Earth Reservation, Fiscal Year Ended September 30, 2000 (03/12/2002)
2002-P-0354	White Earth Reservation, Fiscal Year Ended September 30, 2001 (03/12/2002)
2002-P-0355	Sault Ste. Marie Tribe of Chippewa Indians, Fiscal Year Ended December 31, 2001 (03/12/2002) *\$44,683
2002-P-0357	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 1997 (03/13/2002) *\$220,113
2002-P-0358	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 1998 (03/13/2002) *\$39,824
2002-P-0359	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 1999 (03/13/2002)
2002-P-0360	Standing Rock Sioux Tribe, Fiscal Year Ended September 30, 2001 (03/13/2002)
2002-P-0361	United Tribes Technical College, Fiscal Year Ended June 30, 2000 (03/13/2002)
2002-P-0362	United Tribes Technical College, Fiscal Year Ended June 30, 2001 (03/13/2002)
2002-P-0363	Sac and Fox Nation of Missouri, Fiscal Year Ended September 30, 2001 (03/13/2002) *\$25,875
2002-P-0364	Sac and Fox Nation of Missouri, Fiscal Year Ended September 30, 2002 (03/13/2002) *\$25,875
2002-P-0365	Saint Regis Mohawk Tribe, Fiscal Year Ended December 31, 2002 (03/13/2002)
2002-P-0366	Sac and Fox Nation of Oklahoma, Fiscal Year Ended September 30, 2000 (03/13/2002) *\$155,936
2002-P-0367	Fond du Lac Reservation Business Committee, Fiscal Year Ended September 30, 2000 (03/13/2002) *\$178,109
2002-P-0368	Fond du Lac Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2001 (03/13/2002)
2002-P-0369	Fond du Lac Band of Lake Superior Chippewa Indians, Fiscal Year Ended September 30, 2002 (03/13/2002)
2002-P-0370	United Keetoowah Band of Cherokee Indians in Oklahoma, Fiscal Year Ended September 30, 2000 (03/14/2002)
2002-P-0371	United Keetoowah Band of Cherokee Indians in Oklahoma, Fiscal Year Ended September 30, 2001 (03/14/2002)
2002-P-0372	Cuyapaipe Band of Mission Indians, Fiscal Year Ended December 31, 2001 (03/18/2002)
2002-P-0373	Cuyapaipe Band of Mission Indians, Fiscal Year Ended December 31, 2002 (03/18/2002)

2002-P-0374	Newtok Traditional Council, Fiscal Year Ended December 31, 2001 <i>(03/15/2002)</i>
2002-P-0375	Newtok Traditional Council, Fiscal Year Ended December 31, 2002 <i>(03/15/2002)</i>
2002-P-0376	Citizen Potawatomi Nation, Fiscal Year Ended September 30, 2000 <i>(03/20/2002)</i> *\$240,381
2002-P-0377	Citizen Potawatomi Nation, Fiscal Year Ended September 30, 2001 <i>(03/20/2002)</i> *\$35,746
2002-P-0378	Citizen Potawatomi Nation, Fiscal Year Ended September 30, 2002 <i>(03/20/2002)</i>
2002-P-0382	Cherokee Boys Club, Inc., Fiscal Year Ended June 30, 2000 <i>(03/20/2002)</i>
2002-P-0383	Cherokee Boys Club, Inc., Fiscal Year Ended June 30, 2002 <i>(03/20/2002)</i>
2002-P-0384	Knik Tribal Council, Fiscal Year Ended June 30, 2001 <i>(03/20/2002)</i>
2002-P-0385	Knik Tribal Council, Fiscal Year Ended June 30, 2002 <i>(03/20/2002)</i>
2002-P-0386	Chilkoot Indian Association, Fiscal Year Ended December 31, 2002 <i>(03/20/2002)</i> *\$123,947
2002-P-0387	Apache Tribe of Oklahoma, Fiscal Year Ended December 31, 2001 <i>(03/21/2002)</i> *\$16,670
2002-P-0389	Pueblo of San Felipe, Fiscal Year Ended December 31, 2000 <i>(03/25/2002)</i>
2002-P-0390	Pueblo of San Felipe, Fiscal Year Ended December 31, 2001 <i>(03/25/2002)</i>
2002-P-0395	Native Village of Eyak, Fiscal Year Ended September 30, 2000 <i>(03/26/2002)</i>
2002-P-0396	Native Village of Eyak, Fiscal Year Ended September 30, 2002 <i>(03/26/2002)</i>
2002-P-0397	Inter-Tribal Council of Michigan, Fiscal Year Ended September 30, 2002 <i>(03/26/2002)</i>
2002-P-0398	Quapaw Tribe of Oklahoma, Fiscal Year Ended September 30, 1996 <i>(03/26/2002)</i>
2002-P-0399	Quapaw Tribe of Oklahoma, Fiscal Year Ended September 30, 1997 <i>(03/26/2002)</i>
2002-P-0400	Quapaw Tribe of Oklahoma, Fiscal Year Ended September 30, 1998 <i>(03/26/2002)</i>
2002-P-0401	Quapaw Tribe of Oklahoma, Fiscal Year Ended September 30, 1999 <i>(03/26/2002)</i>
2002-P-0402	Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 1997 <i>(03/26/2002)</i> *\$97,477
2002-P-0403	Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 1998 <i>(03/26/2002)</i>
2002-P-0404	Winnebago Tribe of Nebraska, Fiscal Year Ended September 31, 1999 <i>(03/26/2002)</i>
2002-P-0405	Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 2000 <i>(03/26/2002)</i> *\$388,121
2002-P-0406	Winnebago Tribe of Nebraska, Fiscal Year Ended September 30, 2001 <i>(03/26/2002)</i> *\$167,767
2002-P-0407	Redwood Valley Little River Band of Pomo Indians, Fiscal Year Ended December 31, 2001 <i>(03/27/2002)</i>
2002-P-0408	Redwood Valley Little River Band of Pomo Indians, Fiscal Year Ended December 31, 2002 <i>(03/27/2002)</i>
2002-P-0409	Mechoopda Indian Tribe of Chico Rancheria of California, Fiscal Year Ended December 31, 2002 <i>(03/27/2002)</i>
2002-P-0410	Skagit System Cooperative, Fiscal Year Ended December 31, 2002 <i>(03/27/2002)</i> *\$3,454
2002-P-0411	Point No Point Treaty Council, Fiscal Year Ended December 31, 2002 <i>(03/27/2002)</i>
2002-P-1001	Ho Chunk Nation, Fiscal Year Ended June 30, 1998 <i>(10/01/2001)</i>
2002-P-1002	Ho Chunk Nation, Fiscal Year Ended June 30, 1997 <i>(10/01/2001)</i>
2002-P-1003	Ho Chunk Nation, Fiscal Year Ended June 30, 1999 <i>(10/01/2001)</i>
2002-P-1004	Ho Chunk Nation, Fiscal Year Ended June 30, 2000 <i>(10/01/2001)</i>
2002-P-1005	Ho Chunk Nation, Fiscal Year Ended June 30, 2001 <i>(10/01/2001)</i> *\$19,219
2002-P-1007	Kashia Band of Pomo Indians of the Stewarts Point Rancheria, Fiscal Year Ended December 31, 2001 <i>(10/01/2001)</i>
2002-P-1008	Assiniboine and Sioux Tribes, Fiscal Year Ended September 30, 1999 <i>(10/09/2001)</i> *\$514,792

Appendix 2 (continued)

Bureau of Reclamation

2002-P-0097 North Dakota Water Commission, Fiscal Year Ended June 30, 2002 (12/17/2001)

Fish and Wildlife Service

2002-P-0007 Illinois Department of Natural Resources, Fiscal Year Ended June 30, 2000 (10/10/2001)
2002-P-0008 Tennessee Wildlife Resources Agency, Fiscal Year Ended June 30, 2001 (10/10/2001)
2002-P-0023 Pennsylvania Fish and Boat Commission, Fiscal Year Ended June 30, 2002 (10/17/2001)
2002-P-0024 West Virginia Division of Natural Resources, Fiscal Year Ended June 30, 2002 (10/18/2001)
2002-P-0044 Missouri Department of Conservation, Fiscal Year Ended June 30, 2002 (10/31/2001)
2002-P-0048 Colorado Department of Natural Resources, Fiscal Year Ended June 30, 2002 (10/31/2001)
*\$42,149
2002-P-0052 Illinois Department of Natural Resources, Fiscal Year Ended June 30, 2002 (11/05/2001)
2002-P-0057 Oklahoma Department of Wildlife Conservation, Fiscal Year Ended June 30, 2002
(11/07/2001)
2002-P-0058 New Hampshire Fish and Game Department, Fiscal Year Ended June 30, 2002 (11/07/2001)
2002-P-0062 American Fisheries Society, Fiscal Year Ended December 31, 2000 (11/13/2001)
2002-P-0063 American Fisheries Society, Fiscal Year Ended December 31, 2001 (11/13/2001)
2002-P-0090 South Dakota Department of Game, Fish and Parks-Wildlife, Fiscal Year Ended June 30, 2002
(11/29/2001)
2002-P-0091 Kansas Department of Wildlife and Parks, Fiscal Year Ended June 30, 2002 (11/29/2001)
2002-P-0092 New Mexico Department of Game and Fish, Fiscal Year Ended June 30, 2002 (12/03/2001)
2002-P-0102 State of Wisconsin Department of Natural Resources, Fiscal Year Ended June 30, 2002
(12/18/2001) *\$29,632
2002-P-0106 South Carolina Department of Natural Resources, Fiscal Year Ended June 30, 2002
(12/18/2001)
2002-P-0107 Minnesota Department of Natural Resources, Fiscal Year Ended June 30, 2002 (12/18/2001)
2002-P-0110 Mississippi Department of Environmental Quality, Fiscal Year Ended June 30, 2002
(12/20/2001)
2002-P-0137 Massachusetts Department of Food and Agriculture, Fiscal Year Ended June 30, 2002
(01/02/2002)
2002-P-0149 Ohio Department of Natural Resources, Fiscal Year Ended June 30, 2002 (01/03/2002)
2002-P-0215 Mississippi Department of Wildlife, Fisheries and Parks, Fiscal Year Ended June 30, 2001
(01/24/2002)
2002-P-0331 Pennsylvania Fish and Boat Commission, Fiscal Year Ended June 30, 2003 (03/06/2002)
2002-P-0380 Indiana Department of Natural Resources, Fiscal Year Ended June 30, 2002 (03/02/2002)

Guam

2002-P-0184 University of Guam, Fiscal Year Ended September 30, 2002 (01/11/2002)
2002-P-0185 Guam Community College, Fiscal Year Ended September 30, 1998 (01/11/2002)
2002-P-0186 Guam Community College, Fiscal Year Ended September 30, 1999 (01/11/2002)
2002-P-0187 Guam Community College, Fiscal Year Ended September 30, 2000 (01/11/2002)
2002-P-0188 Guam Community College, Fiscal Year Ended September 30, 2001 (01/11/2002)
2002-P-0189 Guam Community College, Fiscal Year Ended September 30, 2002 (01/11/2002)

Marshall Islands

- 2002-P-0076** Republic of the Marshall Islands, Fiscal Year Ended September 30, 1997 *(11/19/2001)*
2002-P-0077 Republic of the Marshall Islands, Fiscal Year Ended September 30, 1998 *(11/20/2001)*
2002-P-0271 Republic of the Marshall Islands, Fiscal Year Ended September 30, 1999 *(02/19/2002)*

Minerals Management Service

- 2002-P-0059** Colorado Department of Revenue, Fiscal Year Ended June 30, 2001 *(11/07/2001)*
2002-P-0060 Colorado Department of Revenue, Fiscal Year Ended June 30, 2002 *(11/07/2001)*

Multi-Office

- 2002-P-0108** Alaska Department of Natural Resources, Fiscal Year Ended June 30, 2002 *(12/18/2001)*
2002-P-0109 California Department of Fish and Game, Fiscal Year Ended June 30, 2002 *(12/18/2001)*
2002-P-0138 International Association of Fish and Wildlife Services, Fiscal Year Ended December 31, 1999 *(01/02/2002)*
2002-P-0139 International Association of Fish and Wildlife Services, Fiscal Year Ended December 31, 2000 *(01/03/2002)*
2002-P-0140 International Association of Fish and Wildlife Services, Fiscal Year Ended December 31, 2001 *(01/03/2002)*
2002-P-0141 International Association of Fish and Wildlife Services, Fiscal Year Ended December 31, 2002 *(01/03/2002)*
2002-P-0150 Idaho Department of Fish and Game, Fiscal Year Ended June 30, 2002 *(01/04/2002)*
2002-P-0151 Nevada Department of Conservation and Natural Resources, Division of Wildlife, Fiscal Year Ended June 30, 2000 *(01/04/2002)*
2002-P-0168 State of Washington Parks and Recreation Commission, Fiscal Year Ended June 30, 2000 *(01/08/2002)*
2002-P-0169 State of Washington Parks and Recreation Commission, Fiscal Year Ended June 30, 2001 *(01/08/2002)*
2002-P-0262 American Indian Law Center, Inc., Fiscal Year Ended June 30, 1998 *(02/12/2002)*
2002-P-0305 Anderson-Cottonwood Irrigation District, Fiscal Year Ended December 31, 2000 *(02/27/2002)*
2002-P-0306 Anderson-Cottonwood Irrigation District, Fiscal Year Ended December 31, 2001 *(02/28/2002)*
2002-P-0307 Anderson-Cottonwood Irrigation District, Fiscal Year Ended December 31, 2002 *(02/27/2002)*
2002-P-0334 The Peregrine Fund, Fiscal Year Ended September 30, 2001 *(03/06/2002)*
2002-P-0335 The Peregrine Fund, Fiscal Year Ended June 30, 2002 *(03/06/2002)*
2002-P-0339 Oregon Department of Fish and Wildlife, Fiscal Year Ended June 30, 2002 *(03/07/2002)*
2002-P-0341 Oregon Department of Fish and Wildlife, Fiscal Year Ended June 30, 2003 *(03/07/2002)*
2002-P-0356 Alaska Department of Fish and Game, Fiscal Year Ended June 30, 2002 *(03/12/2002)*
2002-P-0391 American Indian Law Center, Inc., Fiscal Year Ended June 30, 1999 *(03/25/2002)*
2002-P-0392 American Indian Law Center, Inc., Fiscal Year Ended June 30, 2000 *(03/25/2002)*
2002-P-0393 American Indian Law Center, Inc., Fiscal Year Ended June 30, 2001 *(03/25/2002)*
2002-P-0394 American Indian Law Center, Inc., Fiscal Year Ended June 30, 2002 *(03/25/2002)*

National Park Service

2002-P-0005	Education Management Corporation, Fiscal Year Ended December 31, 1999 <i>(10/10/2001)</i>
2002-P-0006	Education Management Corporation, Fiscal Year Ended December 31, 2001 <i>(10/10/2001)</i>
2002-P-0061	Pennsylvania Historical and Museum Commission Fiscal Year Ended June 30, 2002 <i>(11/07/2001)</i>
2002-P-0078	State of South Carolina Department of Archives and History, Fiscal Year Ended June 30, 2002 <i>(11/20/2001)</i>
2002-P-0095	Arkansas Department of Parks and Tourism, Fiscal Year Ended June 30, 2002 <i>(12/12/2001)</i>
2002-P-0096	Minnesota Historical Society, Fiscal Year Ended June 30, 2002 <i>(12/17/2001)</i>
2002-P-0111	Wisconsin Historical Society, Fiscal Year Ended June 30, 2002 <i>(12/20/2001)</i> *\$47,356
2002-P-0142	South Carolina Department of Parks, Recreation and Tourism, Fiscal Year Ended June 30, 2002 <i>(01/03/2002)</i>
2002-P-0167	Massachusetts Historical Commission, Fiscal Year Ended June 30, 2002 <i>(01/08/2002)</i>
2002-P-0203	Mississippi Department of Archives and History, Fiscal Year Ended June 30, 2002 <i>(01/18/2002)</i>
2002-P-0205	New Mexico Department of Energy, Minerals, and Natural Resources, Fiscal Year Ended June 30, 2002 <i>(01/22/2002)</i>
2002-P-0254	State of Missouri Department of Natural Resources, Fiscal Year Ended June 30, 2001 <i>(02/12/2002)</i>
2002-P-0255	Missouri Department of Natural Resources, Fiscal Year Ended June 30, 2002 <i>(02/12/2002)</i>
2002-P-0300	Iowa Department of Natural Resources, Fiscal Year Ended September 30, 2002 <i>(02/26/2002)</i>
2002-P-0301	Iowa Department of Natural Resources, Fiscal Year Ended September 30, 2003 <i>(02/26/2002)</i>
2002-P-0320	Virginia Department of Historic Resources, Fiscal Year Ended June 30, 2001 <i>(03/04/2002)</i>
2002-P-0321	Virginia Department of Historic Resources, Fiscal Year Ended June 30, 2002 <i>(03/04/2002)</i>
2002-P-0322	Virginia Department of Historic Resources, Fiscal Year Ended June 30, 2003 <i>(03/04/2002)</i>
2002-P-0323	Virginia Department of Historic Resources, Fiscal Year Ended June 30, 2004 <i>(03/04/2002)</i>
2002-P-0381	Colorado Historical Society, Fiscal Year Ended June 30, 2002 <i>(03/20/2002)</i>
2002-P-1006	Ohio Historical Society, Fiscal Year Ended June 30, 2002 <i>(10/01/2001)</i>

Office of Surface Mining

2002-P-0152	Virginia Department of Conservation and Recreation, Fiscal Year Ended June 30, 2002 <i>(01/03/2002)</i>
2002-P-0222	Railroad Commission of Texas, Fiscal Year Ended August 31, 2000 <i>(01/28/2002)</i>
2002-P-0327	North Dakota Public Service Commission, Fiscal Year Ended June 30, 2002 <i>(03/06/2002)</i>
2002-P-0328	North Dakota Public Service Commission, Fiscal Year Ended June 30, 2003 <i>(03/06/2002)</i>

Virgin Islands

2002-P-0388	Island Resources Foundation, Fiscal Year Ended June 30, 2003 <i>(03/20/2002)</i>
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Appendix 3

Monetary Impact of Audit Activities from October 1, 2001, through March 31, 2002

ACTIVITY*	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE (*and**)	REVENUES	TOTAL
<i>Bureau of Indian Affairs</i>	\$4,559,929	\$12,707,570	0	\$17,267,499
<i>Bureau of Reclamation</i>	15,582	0	0	15,582
<i>Fish and Wildlife Service</i>	33,174	71,781	0	104,955
<i>Insular Areas: **</i>				
- <i>American Samoa</i>	0	0	7,148,769	7,148,769
- <i>U.S. Virgin Islands</i>	2,934,863	41,041,541	2,071,700	46,048,104
- <i>Guam</i>	3,526,590	66,475,964	1,543,024	71,545,578
<i>Multi-office</i>	0	106,056	0	106,056
<i>National Park Service</i>	779,274	47,356	0	826,630
<i>Office of the Secretary</i>	30,031	0	0	30,031
<i>Office of the Special Trustee for American Indians</i>	28,381	0	0	28,381
TOTAL	\$11,907,824	\$120,450,268	\$10,763,493	\$143,121,585

* Includes monetary impact of indirect cost proposals negotiated.

** 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, 2002

No. 2002-I-0001 - "Virgin Islands Fire Service, Government of the Virgin Islands," dated October 30, 2001. All of the \$3,531,638 reported as monetary impact represents Insular Area funds.

No. 2002-I-0003 - "Assessment and Collection of Taxes, American Samoa Government," dated November 15, 2001. All of the \$7,148,769 reported as monetary impact represents Insular Area funds.

No. 2002-I-0009 - "Virgin Islands Housing Finance Authority, Government of the Virgin Islands," dated December 31, 2001. All of the \$37,416,316 reported as monetary impact represents Insular Area funds.

No. 2002-I-0010 - "Administrative Functions, Virgin Islands Police Department, Government of the Virgin Islands," dated February 13, 2002. Of the \$3,023,946 reported as monetary impact, \$242,325 represents Insular Area funds.

No. 2002-I-0016 - "Bond Services, Lease Operations, Trust Fund Activities, Guam Economic Development Authority, Government of Guam," dated February 28, 2002. All of the \$68,018,988 reported as monetary impact represents Insular Area funds.

Appendix 5¹

Table I

Inspector General Reports with Questioned Costs*

	No. of Reports	Questioned Costs	Unsupported Costs*
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	80	\$56,349,037	\$338,221
<i>B. Which were issued during the reporting period²</i>	<u>25</u>	<u>9,004,228</u>	<u>31,267</u>
<i>Total (A+B)</i>	<u>105</u>	<u>\$65,353,265</u>	<u>\$369,488</u>
<i>C. For which a management decision was made during the reporting period</i>	21	\$2,289,186	0
<i>(i) dollar value of disallowed costs</i>	21	\$2,289,186	0
<i>(ii) dollar value of costs allowed</i>	0	0	0
<i>D. For which no management decision had been made by the end of the reporting period</i>	84	\$63,064,079	\$369,488
<i>E. For which no management decision was made within six months of issuance</i>	81	\$56,345,216	\$338,221

*Unsupported costs are included in questioned costs.

¹ The beginning balances for Appendix 5, Tables 1 through 3, are different from the ending balance in the previous semiannual because the Office of Inspector General deleted Insular Area audit recommendations that are not subject to a Department of the Interior management decision.

² Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did not include the monetary amount of Insular Area government recommendations that related to local government funds (\$2,694,349) or funds provided by other Federal agencies (\$209,247). These amounts are not subject to a Department of the Interior management decision.

Appendix 5

Table II

Inspector General Reports with Recommendations that Funds Be Put to Better Use

	No. of Reports	Dollar Value*
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	11	\$28,839,829
<i>B. Which were issued during the reporting period¹</i>	<u>114</u>	<u>12,939,849**</u>
<i>Total (A+B)</i>	<u>125</u>	<u>\$41,779,678</u>
<i>C. For which a management decision was made during the reporting period</i>	114	<u>\$12,939,849**</u>
<i>(i) dollar value of recommendations that were agreed to by management</i>	114	\$12,939,849*
<i>(ii) dollar value of recommendations that were not agreed to by management</i>	0	0
<i>D. For which no management decision had been made by the end of the reporting period</i>	11	\$28,845,215
<i>E. For which no management decision was made within six months of issuance</i>	10	\$28,839,829

*Amounts include preaward audits.

**Amounts include indirect cost proposals negotiated.

¹Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did not include the monetary amount of insular area government recommendations that related to local government funds (\$105,048,098) or funds provided by other Federal agencies (\$2,462,321). These amounts are not subject to a Department of the Interior management decision.

Appendix 5

Table III

Inspector General Reports With Lost or Potential Additional Revenues

	No. of Reports	Dollar Value
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	3	\$49,760,830
<i>B. Which were issued during the reporting period¹</i>	<u>0</u>	<u>0</u>
<i>Total (A+B)</i>	<u>3</u>	<u>\$49,760,830</u>
<i>C. For which a management decision was made during the reporting period</i>	0	0
<i>(i) dollar value of recommendations that were agreed to by management</i>	0	0
<i>(ii) dollar value of recommendations that were not agreed to by management</i>	0	0
<i>D. For which no management decision had been made by the end of the reporting period</i>	3	\$49,760,830
<i>E. For which no management decision was made within six months of issuance</i>	3	\$49,760,830

¹Amount does not agree with Appendix 3 "Monetary Impact of Audit Activities" because we did not include the monetary amount of Insular Area government recommendations that related to local government funds (\$10,691,793) or funds provided by other Federal agencies (\$71,700). These amounts are not subject to a Department of the Interior management decision.

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 six months old on March 31, 2002 and still pending a management decision. It provides report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the audit report.

INTERNAL AUDITS

Bureau of Indian Affairs

1999-I-0937 Auditors Report on Bureau of Indian Affairs Consolidated Comparative Financial Statements for Fiscal Years 1998 and 1997 *(09/30/1999)* 22 Recommendations Unresolved

Fish and Wildlife Service

2001-I-0410 Independent Auditors Report on the U.S. Fish And Wildlife Service Financial Statements for Fiscal Year 2000 *(06/22/2001)* 2 Recommendations Unresolved

Insular Areas

Guam

2001-I-0417 Loan Programs, Guam Economic Development Authority, Government of Guam *(09/21/2001)* 8 Recommendations and \$10,452,864 Unresolved

Marshall Islands

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

Multi-Office

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

Appendix 6 (continued)

Office of the Secretary

2000-I-0586 Independent Auditors Report on Departmental Offices Financial Statements for Fiscal Year 1999 (07/14/2000) 1 Recommendation Unresolved

CONTRACT AND GRANT AUDITS

Bureau of Indian Affairs

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

1994-E-0919 Costs Claimed by Diversified Business Technologies Corporation Under Contract No. CBM000147 (06/30/1994) \$247,414 Unresolved (Circumstances beyond the Bureau's control have delayed resolution of the costs.)

Bureau of Reclamation

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

2001-E-0184 Mingus Constructors, Inc., Claim for Equitable Adjustment Submitted to Bureau of Reclamation Under Contract No. 1425-5-CC-40-17910 (02/14/2001) \$725,790 Unresolved

2001-E-0229 Costs Claimed by Sloat and Associates, Inc., Under Bureau of Reclamation Contract No. 1425-5-CC-40-18140 (02/14/2001) \$157,964 Unresolved

Fish and Wildlife Service

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

Geological Survey

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

INSULAR AREAS

Marshall Islands

1995-E-0951 Grant and Trust Funds Provided for the Rongelap Resettlement Project, Republic of the Marshall Islands (05/22/1995) \$246,191 Unresolved

Minerals Management Service

2001-E-0355 Ute Indian Tribe, Costs Billed Under Minerals Management Service Cooperative Agreement No. 15-35-0002-40270 from October 1, 1994 through September 30, 2000(05/04/2001) \$132,217 Unresolved

National Park Service

2000-E-0289 JCM Control Systems, Incorporated, Costs Billed from January 1, 1997 through July 16,1999 Under National Park Service Contract No. 1443CX300094906 (03/24/2000) \$83,125 Unresolved

2000-E-0607 Harrison and Palmer, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 (08/08/2000) \$52,703 Unresolved

2000-E-0706 Southern Insulation, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from November 1, 1996 through June 1, 1999 (09/29/2000) \$86,262 Unresolved

2001-E-0035 Callas Contractors, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1997 (11/07/2000) \$16,425 Unresolved

2001-E-0036 Capitol Mechanical Construction, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1997 through June 1, 1999 (11/07/2000) \$98,194 Unresolved

2001-E-0244 E.M.S. Consultants, Incorporated, Costs Billed Under National Park Service Contract No. 1443CX300094906 from May 1, 1996 Through June 1, 1999 (02/27/2001) \$327,330 Unresolved

2001-E-0336 JCM Control Systems, Incorporation, Costs Billed Under National Park Service Contract No. 1444CX300094906 from January 1, 1994 through July 16, 1999 (04/23/2001) \$109,865 Unresolved

SINGLE AUDITS

Bureau of Indian Affairs

1996-A-1122 Northwestern Band of the Shoshoni Nation, Fiscal Year December 30, 1994 (08/15/1996) 1 Recommendation and \$8,940 Unresolved (Circumstances beyond the Bureau's control have delayed resolution of the costs.)

Appendix 6 (continued)

- 2001-A-0424** Eastern Band of Cherokee Indians, Fiscal Year Ended September 30, 1999
(07/03/2001) 1 Recommendation Unresolved
- 2001-A-0454** Pokagon Band of Potawatomi Indians, Fiscal Year Ended September 30, 1998
(07/31/2001) 1 Recommendation Unresolved
- 2001-A-0455** Tuba City High School Board, Inc., Fiscal Year Ended June 30, 1998 (07/31/2001)
1 Recommendation Unresolved
- 2001-A-0464** Wingate High School Board of Education, Inc., Fiscal Year Ended June 30, 1997
(08/17/2001) 1 Recommendation Unresolved
- 2001-A-0465** Wingate High School Board of Education, Inc., Fiscal Year Ended June 30, 1999
(08/17/2001) 1 Recommendation Unresolved
- 2001-A-0473** Lovelock Paiute Tribes for the Fiscal Year Ended December 31, 1998
(09/27/2001) 5 Recommendations and \$52,000 Unresolved
- 2001-A-0494** United Sioux Tribes of South Dakota Development Corporation, Fiscal Year Ended
September 30, 1999 (09/10/2001) 1 Recommendation Unresolved
- 2001-A-0509** Picayune Rancheria of the Chukchansi Indian Tribe, Fiscal Year Ended
December 31, 1998 (09/19/2001) 8 Recommendations Unresolved
- 2001-A-0520** Round Valley Indian Tribe, Fiscal Year Ended December 31, 1999
(09/24/2001) 4 Recommendations and \$59,199 Unresolved

Bureau of Reclamation

- 2001-A-0359** Reclamation District #1004, Fiscal Year Ended December 31, 1999 (05/10/2001)
1 Recommendation Unresolved
- 2001-A-0449** Tehema-Colusa Canal Authority, Fiscal Year Ended September 30, 1999 (07/31/2001)
1 Recommendation Unresolved

Fish and Wildlife Service

- 1997-A-0993** Commonwealth of Virginia, Fiscal Year Ended June 30, 1995 (08/08/1997) 1 Recommendation
Unresolved
- 1997-A-1180** Wisconsin, Fiscal Year Ended June 30, 1995 (09/05/1997) 1 Recommendation and \$26,410
Unresolved
- 1997-A-1241** South Carolina, Fiscal Year Ended June 30, 1996 (09/17/1997) 1 Recommendation Unresolved
- 1998-A-0149** Arizona, Fiscal Year Ended June 30, 1996 (12/02/1997) 1 Recommendation Unresolved
- 2001-A-0195** State of Utah, Fiscal Year Ended June 30, 1999 (01/29/2001) 1 Recommendation and \$30,183
Unresolved
- 2001-A-0196** State of Georgia, Fiscal Year Ended June 30, 1999 (01/29/2001) 1 Recommendation
Unresolved
- 2001-A-0202** State of California, Fiscal Year Ended June 30, 1999 (01/29/2001) 1 Recommendation
Unresolved
- 2001-A-0242** New Hampshire, Fiscal Year Ended June 30, 1998 (02/23/2001) 1 Recommendation
Unresolved
- 2001-A-0460** State of Montana, Fiscal Year Ended June 30, 1999 (07/31/2001) 5 Recommendations
Unresolved

National Park Service

- 1998-A-0194** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 1997 *(12/24/1997)*
1 Recommendation Unresolved
- 1998-A-0229** National Institute for the Conservation of Cultural Property, Inc., Fiscal Year
Ended December 31, 1996 *(01/15/1998)* 1 Recommendation Unresolved
- 1998-A-0627** South Carolina Department of Parks, Recreation and Tourism, Fiscal Year Ended
June 30, 1996 *(08/06/1998)* 1 Recommendation Unresolved
- 1998-A-0687** National Conference of State Historic Preservation Officers, Fiscal Year Ended
December 31, 1997 *(09/25/1998)* 1 Recommendation Unresolved
- 2000-A-0158** Georgia Trust for Historic Preservation, Inc., Fiscal Year Ended March 31, 1998 *(12/17/1999)*
1 Recommendation Unresolved
- 2000-A-0160** Ste. Genevieve, Missouri, Fiscal Year Ended September 30, 1998 *(12/17/1999)*
1 Recommendation Unresolved
- 2000-A-0186** Allegheny Ridge Corporation, Fiscal Year Ended June 30, 1997 *(01/13/2000)*
1 Recommendation Unresolved
- 2001-A-0089** Georgia Trust for Historic Preservation, Fiscal Year Ended March 31, 1999
(12/14/2000) 1 Recommendation Unresolved
- 2001-A-0251** Decatur, Alabama, Fiscal Year Ended September 30, 1997 *(03/01/2001)*
1 Recommendation Unresolved
- 2001-I-0305** Independent Auditors Report on National Park Service Financial Statements For Fiscal
Year 2000 *(03/30/2001)* 1 Recommendation Unresolved

Office of Surface Mining

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

Office of the Secretary

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

Appendix 7

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

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

Bureau of Indian Affairs

- 1995-I-0598** Bureau of Indian Affairs Principal Statements for Fiscal Years 1993 and 1994 (02/28/1995) 2 Recommendations
- 1995-I-1402** Wapato Irrigation Project, Bureau of Indian Affairs (09/30/1995) 2 Recommendations
- 1997-I-0834** Bureau of Indian Affairs Consolidated Financial Statements for Fiscal Years 1995 and 1996 (05/09/1997) 1 Recommendation
- 1997-I-0771** General Controls Over Automated Information Systems, Operations Service Center, Bureau of Indian Affairs (04/30/1997) 4 Recommendations
- 1998-I-0483** Follow-up of General Controls Over Automated Information Systems, Operations Service Center, Bureau of Indian Affairs (06/10/1998) 4 Recommendations
- 1998-I-703** Agricultural Leasing and Grazing Activities, Fort Peck Agency, Bureau of Indian Affairs (09/30/98) 2 Recommendations
- 1999-I-0937** Auditors Report on Bureau of Indian Affairs Consolidated Comparative Financial Statements for Fiscal Years 1998 and 1997 (09/30/1999) 1 Recommendation
- 2000-I-0597** Independent Auditors Report on Bureau of Indian Affairs Consolidated Financial Statement for Fiscal Year 1999 (07/28/2000) 7 Recommendations
- 2001-I-0237** Construction of Costs of Chief Leschi School, Constructed by the Puyallup Tribe Under Bureau of Indian Affairs Replacement School Construction (03/05/2001) 1 Recommendation
- 2001-I-0412** Audit of Bonding for Oil and Gas Wells on Indian Trust Lands (09/21/01) 1 Recommendation

Bureau of Land Management

- 1992-I-0828** Onshore Geophysical Exploration Program (05/26/1992) 2 Recommendations
- 1995-I-0379** Follow-up of Recommendations Relating to Bureau of Land Management User Charges for Mineral-Related Document Processing (01/23/1995) 2 Recommendations
- 1995-I-0747** Right-of-Way Grants, Bureau of Land Management (03/31/1995) 5 Recommendations
- 1997-I-1104** Management of Herd Levels, Wild Horse and Burro Program, Bureau of Land Management (08/12/1997) 1 Recommendation
- 1997-I-1300** Issuance of Mineral Patents, Bureau of Land Management and Office of the Solicitor (09/30/1997) 1 Recommendation
- 1998-I-0419** The Adopt-A-Horse Program, Bureau of Land Management (04/30/1998) 1 Recommendation

Appendix 7 (continued)

- 1999-I-0677 Rangelands Improvement Program, Bureau of Land Management (7/28/1999)
1 Recommendation
- 1999-I-0808 Cultural Resource Management, Bureau of Land Management (09/03/1999)
2 Recommendations
- 2000-I-0448 Bureau of Land Management Financial Statements for Fiscal Years 1998 and 1999
(05/18/2000) 2 Recommendations
- 2001-I-0274 Independent Auditors Report on Bureau of Land Management Financial Statements for
Fiscal Year 2000 (03/08/2001) 2 Recommendations

Bureau of Reclamation

- 1994-I-0930 Irrigation of Ineligible Lands (07/11/1994) 3 Recommendations
- 1998-I-0250 Follow-up of Recovery of Irrigation Investment Costs, Bureau of Reclamation
(02/13 1998) 3 Recommendations
- 1998-I-0383 Central Valley Project Restoration Fund, Bureau of Reclamation (03/31/1998)
1 Recommendation
- 1998-I-0623 Follow-up of Mainframe Computer Policies and Procedures, Administrative Service
Center, Bureau of Reclamation (08/20/1998) 5 Recommendations
- 1999-I-0588 Lower Brule Sioux Rural Water System, MNI Wiconi Rural Water Supply Project,
Bureau of Reclamation (06/24/1999) 1 Recommendation
- 1999-I-0627 Oglala Sioux Rural Water Supply System, MNI Wiconi Rural Water Supply Project,
Bureau of Reclamations (06/29/1999) 4 Recommendations
- 2000-I-0376 Concessions Managed by the Bureau of Reclamations (05/08/2000)
3 Recommendations
- 2001-I-0408 Independent Auditors Report on Bureau of Reclamation's Financial Statements for
Fiscal Year 2000 (06/08/2001) 2 Recommendations

Fish and Wildlife Service

- 1995-I-0376 Concession Fees, U.S. Fish and Wildlife Service (01/17/1995) 1 Recommendation
- 1997-I-1302 Partners for Wildlife Habitat Restoration Program, U.S. Fish and Wildlife
Service (09/29/1997) 3 Recommendations
- 1997-I-1305 Automated Law Enforcement System, U.S. Fish and Wildlife Service (09/30/1997)
2 Recommendations
- 1999-I-0162 Land Acquisition Activities, U.S. Fish and Wildlife Service (12/29/1998)
1 Recommendation
- 2000-I-0050 Miscellaneous Receipts, U.S. Fish and Wildlife Service (11/09/1999)
6 Recommendations
- 2000-I-0226 Deferred Maintenance, U.S. Fish and Wildlife Service (03/10/2000) 3 Recommendations
- 2000-I-0709 Monetary Incentive Awards, Federal Aid Program, U.S. Fish and Wildlife Service
(09/29/2000) 1 Recommendation
- 2001-I-0410 Independent Auditors Report on the U.S. Fish and Wildlife Service's Financial
Statements for Fiscal Year 2000 (06/24/2001) 3 Recommendations

INSULAR AREAS

Guam

1999-I-0417 Loan Programs, Guam Economic Development Authority, Government of Guam
(09/21/2001) 2 Recommendations

Republic of the Marshall Islands

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

Minerals Management Service

1997-I-1042 Royalty Management Programs' Automated Information Systems, Minerals
Management Service (07/31/1997) 1 Recommendation
2000-I-0279 Small Refiners Program, Minerals Management Service (03/27/2000) 1 Recommendation
2000-I-0647 General and Application Controls Over the Technical Information Management System,
Offshore Minerals Management, Minerals Management Service (08/31/2000)
7 Recommendations

Multi-office

2000-I-0300 Supporting Documentation for Operations Participating in the Stripper Oil Well
Property Royalty Rate Reduction Program, Bureau of Land Management and Minerals
Management Service (03/27/2000) 2 Recommendations
2001-I-0421 Selected Activities on Bonding for Oil and Gas Leases on Indian Trust Lands
(09/24/2001) 1 Recommendation

National Park Service

1997-I-0908 Automated Law Enforcement System, National Park Service (06/23/1997)
1 Recommendation
1998-I-0406 Followup of Recommendations Concerning Utility Rates Imposed by the National Park
Service (04/15/1998) 5 Recommendations
1999-I-0518 Land Acquisition Activities, National Park Service (05/28/1999) 2 Recommendations
1999-I-0959 Deferred Maintenance, National Park Service (09/30/1999) 1 Recommendation

Appendix 7 (continued)

- 2000-I-0621** Independent Auditors Report of National Park Service Financial Statements for Fiscal Year 1999 (08/08/2000) 2 Recommendations
- 2001-I-0116** Collection and Use of Concession Fees (01/11/2001) 1 Recommendation
- 2001-I-0305** Independent Auditors Report on National Park Service Financial Statements for Fiscal Year 2000 (03/30/2001) 28 Recommendations

Office of Surface Mining Reclamation and Enforcement

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

Office of the Secretary

- 1998-I-0712** Receipts and Expenditures of Funds by the Utah Reclamation Mitigation and Conservation Commission for Fiscal Years 1996 and 1997 (09/30/1998) 3 Recommendations
- 1999-I-0381** Additional Controls Needed Over the Data Processing Environment at the U.S. Geological Survey Reston Enterprise Data Services Center (03/24/1999) 1 Recommendation
- 2001-I-0407** Independent Auditors Report on Departmental Offices Financial Statements for Fiscal Year 2000 (05/31/2001) 3 Recommendations

Office of the Special Trustee for American Indians

- 1997-I-1167** Judgment of Funds Awarded to the Turtle Mountain Band of Chippewa Indians (09/22/97) 1 Recommendation
- 1997-I-1168** Judgment of Funds Awarded to the Navajo Nation (09/22/1997) 1 Recommendation
- 1997-I-1169** Judgment Funds Awarded to the Papago Tribe of Arizona (09/15/97) 2 Recommendations
- 2000-I-0434** Independent Auditors Report on the Financial Statement for Fiscal Years 1998 and 1999 for the Office of the Special Trustee for American Indians Tribal and other Special Trust Funds and Individual Indian Monies Trust Funds Managed by the Office of Trust Funds Management (05/11/2000) 1 Recommendation

Appendix 8

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

Note: These Insular Area reports contain recommendations made specifically to Insular Area governors and other insular area officials who do not report to the Secretary and are not subject to the policy, guidance, and administrative oversight established by the Assistant Secretary for Policy, Management and Budget.

INTERNAL AUDITS

American Samoa

1996-I-0533 American Samoa Legislature (03/22/1996) 7 Unimplemented Recommendations

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

Commonwealth of the Northern Mariana Islands

G-IN-NMI-10-86 Unliquidated Obligations (07/31/1987) 4 Unimplemented Recommendations
1988-I-0078 Review of the Mariana Islands Housing Authority's Contract with OCK Construction Unlimited (05/09/1988) 6 Unimplemented Recommendations
1988-I-0079 Mariana Islands Housing Authority's Contract Administration Procedures (05/10/1988) 3 Unimplemented Recommendations
1994-I-0936 Followup of Recommendations Concerning the Economic Development Loan Fund, Commonwealth Development Authority (07/18/1994) 2 Unresolved Recommendations
1994-I-1323 Utilities Rate Structure, Commonwealth Utilities Corporation (09/24/1994) 3 Unimplemented Recommendations
1995-I-0106 Contracting and Contract Administration, Commonwealth Utilities Corporation (11/14/1994) 5 Unimplemented Recommendations
1996-I-0596 Management of Public Land (03/20/1996) 6 Unresolved and 1 Unimplemented Recommendation
1999-I-0147 Management of Federal Grants, Public School System (12/15/1998) 3 Unimplemented and 1 Unresolved Recommendations
1999-I-0356 Discretionary and Reprogrammed Funds, Office of the Governor (03/26/1999) 2 Unimplemented Recommendations

Federal States of Micronesia

Truk

G-IN-FSM-018-85 Administrative Controls of Funds, Truk State (06/23/1986) 2 Unimplemented Recommendations

Yap

G-IN-FSM-020-85 YAP's State's Unliquidated Obligations (03/27/1986) 1 Unimplemented Recommendation

Guam

G-IN-GUA-16-83	Island Wide Paving (02/21/1984) 7 Unimplemented Recommendations
G-IN-GUA-20-84	Review of the Government of Guam's Growing Deficit (10/21/1986) 4 Unimplemented Recommendations
G-IN-GUA-13-85	Billing/Collecting Procedures, Public Utility Agency (09/14/1987) 4 Unimplemented Recommendations
G-IN-GUA-06-86B	Travel Practices, Guam Power Authority (07/31/1987) 7 Unimplemented Recommendations
G-IN-GUA-19-86B	Procurement Activities, Guam Power Authority (09/23/1987) 6 Unimplemented Recommendations
G-IN-GUA-06-87A	Agana Fractional Lot Program (07/31/1987) 3 Unimplemented Recommendations
1988-I-0015	Procurement and Property Management – Guam Housing and Urban Renewal Authority (11/24/1987) 2 Unimplemented Recommendations
1989-I-0001	Proposed Rebate of Income Taxes on Guam Land Claims Settle (10/04/1988) 1 Unimplemented Recommendation
1989-I-0064	Property Management, Department of Education (04/10/1989) 11 Unimplemented Recommendations
1989-I-0068	Procurement Practices, Department of Education (04/28/1989) 3 Unimplemented Recommendations
1989-I-0071	Vehicle Registration Operations, Motor Vehicle Division (05/08/1989) 7 Unimplemented Recommendations
1991-I-0162	Followup Review, Administration of Qualifying Certificate Program, Guam Economic Development Authority (11/15/1990) 2 Unimplemented Recommendations
1992-I-1360	Review of the Government of Guam Retirement Fund (09/28/1992) 7 Unimplemented Recommendations
1998-I-0264	Legislature Capital Improvement Fund, Guam Legislature (02/20/1998) 4 Unresolved Recommendations
1998-I-0335	Programs and Operations, Department of Vocational Rehabilitation (03/16/1998) 3 Unimplemented Recommendations
1998-I-0570	Assessment and Collection of Gross Receipts Taxes, Department of Revenue and Taxation (07/17/1998), 4 Unimplemented Recommendations
1998-I-0643	Operational Funding Status, Department of Education (08/28/1998) 2 Unimplemented Recommendations
1999-I-0013	On-Call Substitute Teachers, Department of Education (10/21/1998) 1 Unresolved Recommendation
1999-I-0255	Federal Grant Program Travel Activities, Department of Education (02/25/1999) 7 Unresolved Recommendations
1999-I-0455	Extended Day Program, Department of Education (05/11/1999) 8 Unresolved and 4 Unimplemented Recommendations
2001-I-0419	Qualifying Certificate Program, Guam Economic Development Authority (09/30/2001) 6 Unresolved and 8 Unimplemented Recommendations

Republic of the Marshall Islands

1994-I-0021	Capitol Relocation Project (10/18/1993) 2 Unresolved and 2 Unimplemented Recommendations
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Appendix 8 (continued)

Republic of Palau

1989-I-0095 Power Plant and Fuel Storage Facility (07/31/1989) 6 Unimplemented Recommendations

U.S. Virgin Islands

V-IN-VIS-021-84 Dome Insurance Company, Inc. (04/27/1984) 4 Unimplemented Recommendations
V-IN-VIS-024-84 Audit of the Employees' Retirement System (09/04/1985)
24 Unimplemented Recommendations
V-IN-VIS-012-85 Hotel Occupancy Tax (12/18/1985) 10 Unimplemented Recommendations
V-IN-VIS-014-85 Department of Education Procurement and Property Activities (01/08/1986)
22 Unimplemented Recommendations
V-IN-VIS-023-85 Audit of the Road Fund (02/18/1986) 5 Unimplemented Recommendations
V-IN-VIS-021-86 Review of Proposed Highway Construction (Memo) (09/23/1986)
1 Unimplemented Recommendation
V-IN-VIS-013-85 Audit of Real Property Management (10/23/1986)
19 Unimplemented Recommendations
V-IN-VIS-013-86 Excise Taxes (03/04/1987) 13 Unimplemented Recommendations
V-IN-VIS-019-86 Unliquidated Obligations (03/18/1987) 2 Unimplemented Recommendations
V-IN-VIS-010-86 Acquisition, Use and Control of Computers (03/27/1987) 7 Unimplemented Recommendations
V-IN-VIS-014-86 Port Authority Procurement Procedures (07/01/1987) 8 Unimplemented Recommendations
V-IN-VIS-018-86 Public Bus Transportation (09/09/1987) 9 Unimplemented Recommendations
V-IN-VIS-007-87 Water and Power Authority (09/09/1987) 15 Unimplemented Recommendations
1988-I-0046 Administration, Enforcement, and Collection of Income Taxes (02/25/1989) 17 Unimplemented Recommendations
1989-I-0054 Watch Quota Verification (03/16/1989) 1 Unimplemented Recommendation
1989-I-0073 Small Business Development Loan (05/22/1989) 8 Unimplemented Recommendations
1989-I-0078 Child Support Enforcement Program, Division of Paternity and Child Support, Department of Justice (06/07/1989) 2 Unimplemented Recommendations
1991-I-0467 Follow-up of Recommendations Contained in the Report on the Road Fund (02/19/1991), 1 Unresolved Recommendation
1992-I-0090 Prison Overcrowding, Bureau of Corrections (10/28/1991) 5 Unimplemented Recommendations
1993-I-0363 Inmate Care, Rehabilitation, and Safety, Bureau of Corrections (12/31/1992) 10 Unresolved Recommendations
1993-I-0572 Supply and Equipment Management, Department of Education (02/19/1993) 9 Unresolved Recommendations
1993-I-0670 Personnel, Property Management, and Procurement Practices, Bureau of Corrections (03/11/1993), 14 Unresolved Recommendations
1993-I-1382 Implementation of the Financial Management System (08/06/1993) 1 Unimplemented Recommendation
1993-I-1640 The Insurance Guaranty Fund and the Hurricane Hugo Claims Fund (09/30/1993) 2 Unimplemented Recommendations
1994-I-1194 Construction Contracting, Capital Improvement (09/09/1994) 2 Unimplemented Recommendations

1997-I-0040	Division of Agriculture, Department of Economic Development and Agriculture (10/21/1996), 8 Unresolved Recommendations
1997-I-0243	Workmen's Compensation Program (12/30/1996) 15 Unresolved Recommendations
1998-I-0188	Internal Revenue Taxes, Bureau of Internal Revenue (12/30/1997) 7 Unimplemented and 1 Unresolved Recommendations
1998-I-0191	Building Permit Fees, Department of Planning and Natural Resources (12/30/1997) 7 Unimplemented Recommendations
1998-I-0263	Sewage System User Fees (02/20/1998) 5 Unresolved Recommendations
1998-I-0384	Hurricane-Related Contracting, Department of Education (03/31/1998) 4 Unresolved and 3 Unimplemented Recommendations
1998-I-0468	Follow-up of Recommendations Relating to the Bureau of Corrections, Department of Justice (05/29/1998) 6 Unresolved Recommendations
1998-I-0670	Interfund Loans and Federal Grant Balances (09/09/1998) 14 Unresolved Recommendations
1999-I-0365	Follow-up of Recommendations Relating to Personnel Management Practices, Division of Personnel (03/26/1999) 3 Unresolved and 1 Unimplemented Recommendation
2001-I-0107	Administrative Functions, Legislature of the Virgin Islands (12/29/2000) 8 Unresolved Recommendations
2001-I-0291	Administration and Collection of Excise Taxes, Bureau of Internal Revenue (03/30/2001), 8 Unimplemented Recommendations
2001-I-0303	Billing and Collection Functions, Virgin Islands Port Authority (03/30/2001) 9 Unresolved and 1 Unimplemented Recommendations
2001-I-0290	Virgin Islands Lottery (05/11/2001) 13 Unimplemented Recommendations
2002-I-0001	Virgin Islands Fire Service (10/30/2001) 5 Unimplemented Recommendations
2002-I-0002	Job Training Partnership Act Programs, Department of Labor (10/30/2001) 9 Unimplemented Recommendations
2002-I-0009	Virgin Islands Housing Finance Authority, (12/21/2001) 2 Unimplemented and 2 Unresolved Recommendations

SINGLE AUDITS

American Samoa

2001-A-0245	American Samoa Government, Fiscal Year Ended September 30, 1995 (02/28/2001) 23 Recommendations and \$2,241,683 Unresolved
2001-A-0427	American Samoa Government, Fiscal Year Ended September 30, 1996 (07/06/2001) 1 Recommendation and \$426,541 Unresolved

Commonwealth of the Northern Mariana Islands

1991-A-0731	Commonwealth Utilities Corporation, Fiscal Year Ended September 30, 1988 (04/26/1991) 1 Recommendation and \$6,087,882 Unresolved
1991-A-0803	Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1986 (05/07/1991) 1 Recommendation and \$1,537,321 Unresolved
1991-A-0823	Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1987 (05/10/1991) 1 Recommendation and \$455,857 Unresolved
1991-A-0824	Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1988 (05/10/1991) 1 Recommendation and \$196,593 Unresolved

Appendix 8 (continued)

1992-A-1179	Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1989, (08/13/92) 1 Recommendation and \$168,711 Unresolved
1993-A-0110	Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1990 (10/26/1992) 1 Recommendation and \$124,450 Unresolved
1993-A-0225	Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1991 (11/19/1992) 1 Recommendation and \$1,119,377 Unresolved
1993-A-1563	Commonwealth Development Authority, Fiscal Year Ended September 30, 1988 (09/13/1993) 1 Recommendation and \$4,998,398 Unresolved
1994-A-0525	Commonwealth Development Authority, Fiscal Year Ended September 30, 1989 (04/15/1994) 1 Recommendation and \$6,078,308 Unresolved
1994-A-0574	Commonwealth Utilities Corporation, Fiscal Year Ended September 30, 1990 (05/06/1994) 1 Recommendation and \$166,509 Unresolved
1994-A-0818	Commonwealth Utilities Corporation, Fiscal Year Ended September 30, 1991 (06/16/1994) 1 Recommendation Unresolved
1994-A-0836	Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1993 (06/20/1994) 1 Recommendation Unresolved
1994-A-1083	Mariana Islands Housing Authority, Fiscal Year Ended September 30, 1993 (08/03/1994) 1 Recommendation Unresolved
1995-A-0784	Commonwealth Ports Authority, Fiscal Year Ended September 30, 1994 (04/12/1995) 1 Recommendation Unresolved
1997-A-0851	Northern Marianas College, Fiscal Year Ended September 30, 1993 (05/16/1997) 1 Recommendation Unresolved
1998-A-0339	Commonwealth of the Northern Mariana Islands, Fiscal Year Ended September 30, 1996 (03/11/1998) 47 Recommendations and \$11,176,309 Unresolved
1999-A-0355	Commonwealth of the Northern Mariana Islands Public School System, Fiscal Year Ended September 30, 1995 (03/12/1999) 1 Recommendation Unresolved
2000-A-0487	Karidat, Fiscal Year Ended September 30, 1994 (06/06/2000) 10 Recommendations Unresolved
2001-A-0210	Karidat, Fiscal Year Ended September 30, 1996 (02/02/2001) 1 Recommendation Unresolved
2001-A-0212	Karidat, Fiscal Year Ended September 30, 1997 (02/07/2001) 1 Recommendation Unresolved
2001-A-0213	Karidat, Fiscal Year Ended September 30, 1998 (02/07/2001) 1 Recommendation Unresolved
2001-A-0269	Commonwealth of The Northern Mariana Islands, Fiscal Year Ended September 30, 1999 (03/08/2001) 43 Recommendations and \$146,174 Unresolved
2001-A-0341	Commonwealth Development Authority, Fiscal Year Ended September 30, 1999 (04/30/2001) 12 Recommendations Unresolved
2001-A-0408	Commonwealth Development Authority, Fiscal Year Ended September 30, 2000 (06/18/2001) 8 Recommendations Unresolved

Federated State of Micronesia

1996-A-0482	Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1994 (02/29/1996) 19 Recommendations and \$57,900 Unresolved
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1997-A-0244	Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1995 (12/23/1996) 1 Recommendation and \$166,523 Unresolved
1998-A-0386	Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1996 (03/31/1998) 23 Recommendations and \$383,920 Unresolved
1999-A-0189	Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1997 (01/12/1999) 11 Recommendations Unresolved
2000-A-0139	Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1998 (12/10/1999) 19 Recommendations and \$97,396 Unresolved
2001-A-0346	Federated States of Micronesia, National Government, Fiscal Year Ended September 30, 1999 (05/02/2001) 28 Recommendations and \$97,299 Unresolved
2001-A-0490	College of Micronesia-Federated States of Micronesia, Fiscal Year Ended September 30, 2000 (09/06/2001) 1 Recommendation Unresolved

Chuuk

1991-A-0505	Chuuk State Government, Fiscal Year Ended September 30, 1989 (02/20/1991) 1 Recommendation and \$665,817 Unresolved
1992-A-0519	Chuuk State Government, Fiscal Year Ended September 30, 1990 (02/25/1992) 1 Recommendation and \$1,940,938 Unresolved
1994-A-0374	State of Chuuk, Federated States of Micronesia, Fiscal Year Ended September 30, 1992 (02/28/1994) 15 Recommendations Unresolved

Kosrae

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

1991-A-0398	Pohnpei State Government, Fiscal Year Ended September 30, 1989 (02/04/1991) 1 Recommendation and \$98,216 Unresolved
1994-A-0527	State of Pohnpei, Federated States of Micronesia, Fiscal Year Ended September 30, 1992 (04/19/1994) 1 Recommendation and \$2,764 Unresolved

Yap

1994-A-0371	State of Yap, Federated States of Micronesia, Fiscal Year Ended September 30, 1992 (02/25/1994) 1 Recommendation Unresolved
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Guam

2000-A-0195	Government of Guam, Fiscal Year Ended September 30, 1998 (01/25/2000) 67 Recommendations and \$2,305,544 Unresolved
2001-A-0289	Government of Guam, Fiscal Year Ended September 30, 1999 (03/26/2001) 35 Recommendations and \$3,147,789 Unresolved

Appendix 8 (continued)

Republic of the Marshall Islands

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

Republic of Palau

- 1992-A-0368** Palau Community Action Agency, Fiscal Year Ended September 30, 1990
(01/24/1992) 1 Recommendation and \$2,593 Unresolved
- 1992-A-0885** Republic of Palau, Fiscal Year Ended September 30, 1989 *(06/05/1992)*
1 Recommendation and \$40,262 Unresolved
- 1993-A-1053** Palau Community Action Agency, Fiscal Year Ended September 30, 1991
(05/11/1993) 1 Recommendation Unresolved
- 1993-A-1629** Republic of Palau, Fiscal Year Ended September 30, 1990 *(09/30/1993)*
1 Recommendation and \$401,843 Unresolved
- 1994-A-0499** Republic of Palau, Fiscal Year Ended September 30, 1991 *(04/06/1994)*
1 Recommendation and \$517,693 Unresolved
- 1994-A-0882** Republic of Palau, Fiscal Year Ended September 30, 1992 *(06/27/1994)*
1 Recommendation and \$4,085 Unresolved
- 1998-A-0130** Republic of Palau, Fiscal Year Ended September 30, 1996 *(11/19/1997)*
19 Recommendations Unresolved
- 1998-A-0176** Palau Community Action Agency, Fiscal Year Ended September 30, 1994
(12/12/1997) 15 Recommendations and \$4,769 Unresolved
- 1998-A-0177** Palau Community Action Agency, Fiscal Year Ended September 30, 1995
(12/12/1997) 12 Recommendations and \$43,843 Unresolved
- 1999-A-0037** Republic of Palau, Fiscal Year Ended September 30, 1997
(10/20/1998) 21 Recommendations and \$1,029,762 Unresolved
- 1999-A-0960** Palau Community Action Agency, Fiscal Year Ended September 30, 1997
(09/30/1999) 1 Recommendation Unresolved
- 2000-A-0000** Republic of Palau, Fiscal Year Ended September 30, 1998 *(10/05/1999)*
14 Recommendations and \$424,084 Unresolved
- 2000-A-0393** Palau Community Action Agency, Fiscal Year End September 30, 1998
(04/24/2000) 6 Recommendations Unresolved
- 2001-A-0008** Republic of Palau, National Government, Fiscal Year Ended September 30, 1999
(10/17/2000) 1 Recommendation and \$28,888 Unresolved
- 2001-A-0063** Palau Community College, Fiscal Year Ended September 30, 1999
(12/04/2000) 14 Recommendations Unresolved
- 2001-A-0261** Palau Community Action Agency, Fiscal Year Ended September 30, 1999
(03/05/2001) 10 Recommendations Unresolved
- 2001-A-0521** Republic of Palau National Government, Fiscal Year Ended September 30, 2000
(09/21/2001) 1 Recommendation Unresolved

Virgin Islands

- 1998-A-0154** Government of the Virgin Islands, Fiscal Year Ended September 30, 1994
(12/02/1997) 1 Recommendation and \$632,247 Unresolved

Appendix 9

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Section 5(a)(13) Information Described Under Section 05(b) of the Federal Financial Management Improvement Act of 1996	N/A*

*N/A: Nothing to report this period.



General Information

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Within the Continental United States

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Pacific Area Office

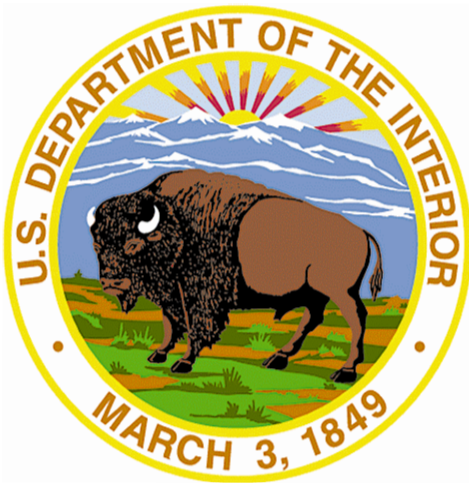
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