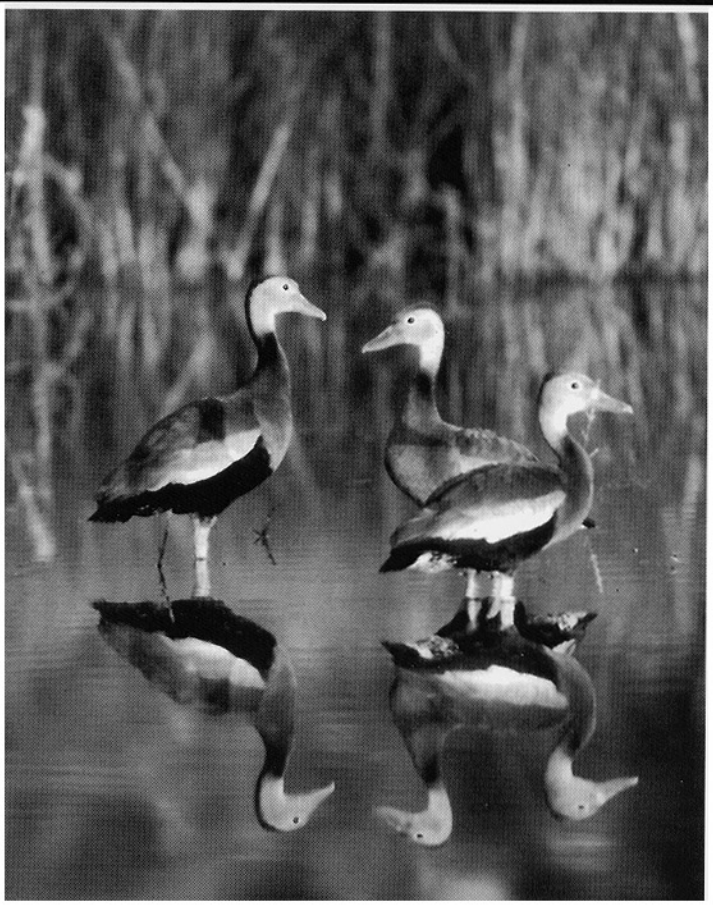
U.S. Department of the Interior
Office of Inspector General



# Semiannual Report

October 1998

*COVER: Whistling Ducks. U.S. Fish and Wildlife Service photograph by Bob Stratton.*

# MESSAGE FROM THE INSPECTOR GENERAL

As we mark the 20th anniversary of the Inspector General Act this year, it is appropriate to reflect upon our accomplishments in achieving the purposes of the Act. As an organization whose statutory mission is to prevent and detect fraud, waste, and abuse and promote economy, efficiency, and effectiveness in agency operations, we play a key role in creating an agency that "works better, costs less, and gets results Americans care about." We are committed to continually assessing our activities and focusing our efforts to ensure that, consistent with the Inspector General Act, the vital task of improving government operations is attained.

I am pleased to report on several accomplishments that exemplify our success in fulfilling our statutory mission and strategic goals. Our investigative program has been broad as well as deep, including the discovery and successful prosecution of a criminal ring stealing laptop computers from the loading dock at the main Department of the Interior building, the prosecution of misuse of Government Internet access for child pornography, thefts and embezzlements of Indian tribal funds, and the underpayment of royalties by major oil companies. On the issue of royalties, this office secured its largest single recovery – $45 million – resolving allegations of the underpayment of royalties by a major oil company. This settlement stemmed from a multiyear investigation undertaken by the Office of Inspector General in close coordination with the Department's Minerals Management Service and the Department of Justice. Many other investigations of alleged royalty underpayments by oil, gas, and coal companies are ongoing, and we anticipate similar dramatic results over the next few years. In addition, our investigative unit is actively participating in a wide variety of task forces formed by U.S. Attorneys and other Federal agencies involving issues such as Indian gaming, environmental crimes, and public corruption in the insular areas.

On the audit side, we are increasingly being asked by the Congress, by Departmental managers, and by governments in the insular areas to initiate reviews of programs and operations. Our activities have covered a wide range of topics, befitting the breadth of the Department, including land management issues in a national park, assessing bureau progress in addressing "Year 2000" computer issues, and assisting insular area governments on specific problems. For example, regarding insular area governments, our

Director of Insular Area Audits testified at public hearings before the Legislature of the Virgin Islands on a proposed extension of a tax incentive agreement between the Government of the Virgin Islands and Hess Oil Virgin Islands Corporation. Because the Corporation is the largest private sector employer in the Virgin Islands, the proposed extension of the tax incentive agreement would have a significant impact on the economy of the Virgin Islands. In addition to specific audits and other reviews we performed on request based on available resources, we performed a wide variety of mandated audits encompassing, among others, financial issues, Bureau of Indian Affairs schools, and Superfund issues. We also audit each bureau's financial statements, as well as the Department's consolidated statements, which is a very important use of our resources.

We are committed to continuing our efforts and working with the Department to improve operations for the benefit of the American taxpayer, now and for generations to come.

Richard N. Reback

Richard N. Reback
Acting Inspector General

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# STATISTICAL HIGHLIGHTS

**Audit Activities**

| | | |
|---|---|---|
| Audit Reports Issued or Processed | | 208 |
| - Internal Audits | 39 | |
| - Contract and Grant Audits | 22 | |
| - Single Audits | 147 | |
| Indirect Cost Proposals Negotiated | | 117 |

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

| | | |
|---|---|---|
| Total Monetary Impact | | $230.9 |
| - Questioned Costs | $132.5 | |
| - Recommendations That Funds Be Put To Better Use | $51.1 | |
| - Lost or Potential Additional Revenues | $47.3 | |
| Internal Audit Recommendations Made | | 143 |
| Internal Audit Recommendations Resolved | | 90 |

**Investigative Activities**

| | |
|---|---|
| Total Reports Issued | 88 |
| Cases Closed | 71 |
| Cases Opened | 50 |
| Cases Pending | 431 |
| Hotline Complaints Received | 41 |
| Hotline Complaint Matters Opened | 0 |
| Hotline Complaint Matters Closed | 13 |
| Hotline Complaint Matters Pending | 27 |
| General Information Matters Received | 116 |

**Impact of Investigative Activities**

| | |
|---|---|
| Indictments/Informations | 11 |
| Convictions | 7 |
| Sentencings | 14 |
| - Jail | 89 months |
| - Probation | 708 months |
| - Community Service | 450 hours |
| - Criminal Judgments/Restitutions | $236,632 |
| Cases Pending Prosecutive Action as of April 1, 1998 | 136 |
| Cases Referred for Prosecution This Period | 9 |
| Cases Declined | 5 |
| Cases Pending Prosecutive Action as of September 30, 1998 | 120 |
| Administrative Actions | 20 |
| Civil Referrals | 3 |
| Civil Declinations | 0 |
| Civil Settlements (4) | $45,287,501 |
| Cases Pending Civil Action as of September 30, 1998 | 37 |

**Administrative Actions Taken by Bureaus**

| | |
|---|---|
| Matters Referred for Administrative Action | 21 |
| Matters Referred for Information | 5 |
| Removals/Resignations | 4 |
| Employee Suspensions (Totaling 37 days) | 2 |
| Reprimands/Counseling | 8 |
| Other Personnel Action | 1 |
| Administrative Recoveries/Restitutions (Totaling $7,816) | 1 |
| General Policy Actions | 4 |

# INTRODUCTION

## Department Profile

The Congress created the Department of the Interior (DOI) on March 3, 1849, to manage the Nation's internal affairs. As the Nation's principal conservation agency, DOI's mission is to encourage and provide for the appropriate management, preservation, and operation of the Nation's public lands and natural resources for use and enjoyment both now and in the future; to carry out related scientific research and investigations in support of these objectives; to develop and use resources in an environmentally sound manner and provide an equitable return on these resources to the American taxpayer; and to carry out trust responsibilities of the U.S. Government with respect to American Indians and Alaska Natives and support for the U.S. Territories and insular areas.

In fiscal year 1998, DOI had about 68,000 employees based in over 2,000 locations, spent about $10 billion, and collected revenues of about $9 billion. The jurisdiction of DOI includes the following:

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

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

Managing mineral resources on the Outer Continental Shelf and on Federal and Indian lands and collecting, verifying, and distributing revenues from these lands in a timely manner.

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

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

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

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

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

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

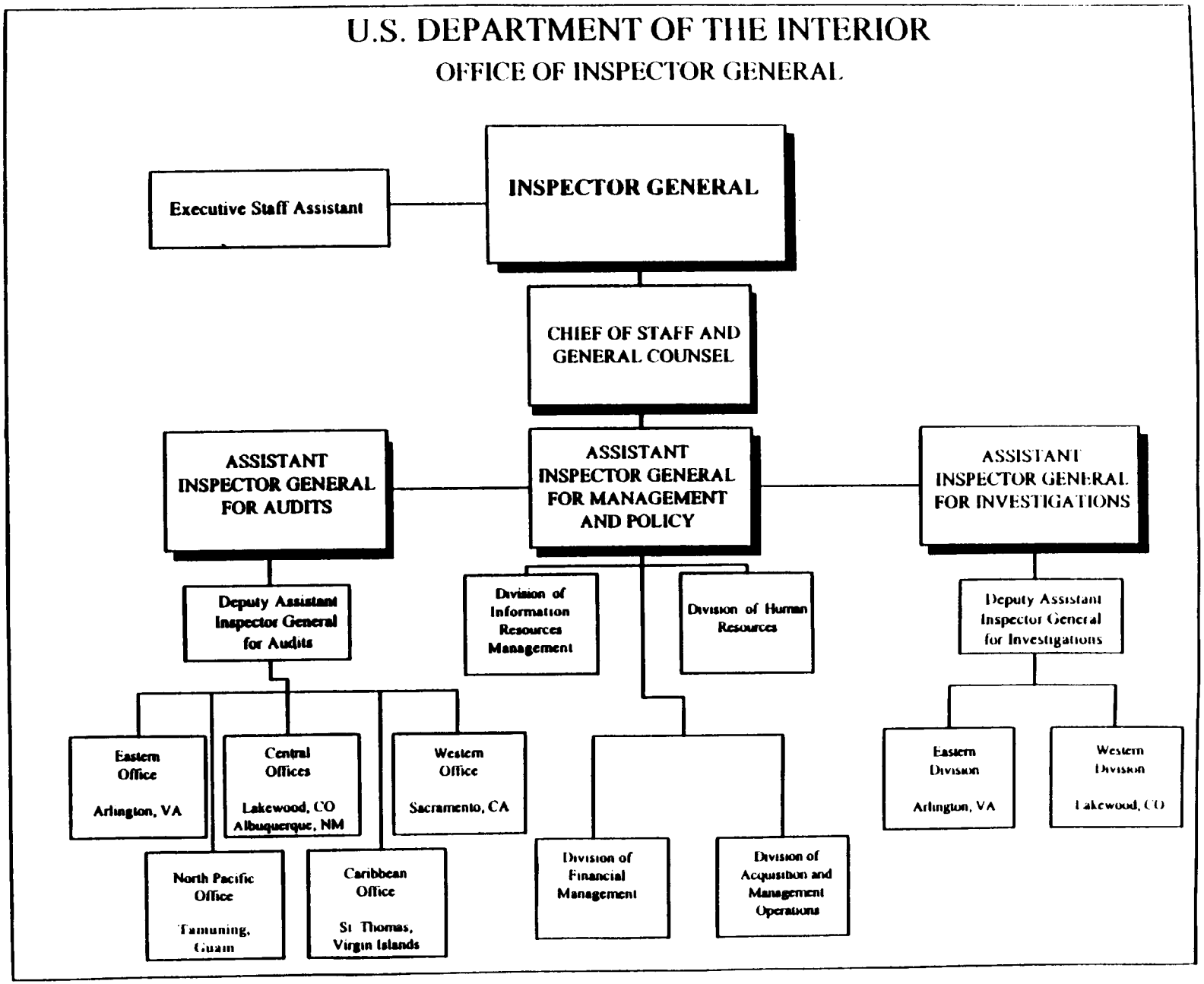
# OIG Organization

To cover DOI's many and varied activities, the Office of Inspector General (OIG) has a budget of $24.5 million and has 243 full-time employees. Employees are under the direction of the Assistant Inspectors General for Audits, Investigations, and Management and Policy and are assigned to the headquarters offices in Washington, D.C., and field offices in Tamuning, Guam; Rapid City, South Dakota; Albuquerque, New Mexico; Sacramento, California; Arlington, Virginia; St. Paul, Minnesota; Billings, Montana; St. Thomas, U.S. Virgin Islands; Lakewood, Colorado; Tulsa, Oklahoma; New Orleans, Louisiana; and Phoenix, Arizona.

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

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

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


U.S. DEPARTMENT OF THE INTERIOR
OFFICE OF INSPECTOR GENERAL
Executive Staff Assistant
INSPECTOR GENERAL
CHIEF OF STAFF AND GENERAL COUNSEL
ASSISTANT INSPECTOR GENERAL FOR AUDITS
ASSISTANT INSPECTOR GENERAL FOR MANAGEMENT AND POLICY
ASSISTANT INSPECTOR GENERAL FOR INVESTIGATIONS
Deputy Assistant Inspector General for Audits
Division of Information Resources Management
Division of Human Resources
Deputy Assistant Inspector General for Investigations
Eastern Office Arlington, VA
Central Offices Lakewood, CO Albuquerque, NM
Western Office Sacramento, CA
North Pacific Office Tamuning, Guam
Caribbean Office St Thomas, Virgin Islands
Division of Financial Management
Division of Acquisition and Management Operations
Eastern Division Arlington, VA
Western Division Lakewood, CO

# AUDIT AND INVESTIGATIVE ACTIVITIES

## Summary of Audit Results

OIG auditors issued or processed 208 audit reports during the 6-month period ended September 30, 1998. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the 117 indirect cost proposals negotiated. Monetary findings in the audit reports and indirect cost proposals totaled $231 million, which was composed of questioned costs, funds to be put to better use, and lost or potential additional revenues, as summarized in Appendix 3. Appendix 4 identifies the non-Federal funds (from audits of insular area governments) included in the monetary impact of audit activities. During this 6-month period, OIG resolved $151.8 million of monetary findings from prior and current reporting periods. Appendix 5 provides summary information on the resolution of the monetary impact, Appendix 6 provides a listing of audit reports over 6 months old pending management decisions on recommendations and/or monetary impact, and Appendix 7 provides a summary of resolved internal audits over 6 months old pending final action by management (implementation) on recommendations and on monetary impacts.

## Investigative Matters

During the past 6 months, the Office of Investigations conducted investigations that resulted in 11 indictments/informations, 7 convictions, criminal judgments/restitutions of $236,632, and civil judgments of $45,287,501.

During this semiannual period, an investigation of allegations of the underpayment of royalties by a major oil company, performed jointly with the Department of Justice and the Minerals Management Service (MMS), resulted in a settlement of $45 million. This was the largest recovery ever to result from an investigation by DOI's OIG. Cases involving similar allegations against other oil companies are currently being investigated. In addition, OIG investigators continued to participate in task forces involving Indian gaming, environmental crimes, and public corruption in the insular areas.

# CONGRESSIONAL HEARINGS

## Testimony on Ten Key Management Issues in DOI

On April 22, 1998, the then Acting Inspector General testified before the Committee on Resources, U.S. House of Representatives, on 10 key management issues facing DOI. The testimony included a discussion of three DOI cross-cutting issues: facilities maintenance, waste management, and revenue collection. It also included a discussion of seven other management issues related to bureau-specific deficiencies that were identified by the bureaus as material weaknesses or by our audits. These 10 key management areas were also previously provided to members of the Congress who had initially requested this information.

Regarding the cross-cutting issues, the Acting Inspector General discussed audits of bureau maintenance activities and testimony on maintenance backlogs previously provided to the Subcommittee on Interior and Related Agencies, Committee on Appropriations, U.S. House of Representatives, at a February 1998 Congressional hearing. Specifically, the Acting Inspector General cited reports that identified Bureau of Indian Affairs (BIA) quarters, educational facilities, detention centers, and irrigation projects which were in poor condition, in part, because of insufficient funding and inadequate administrative and supervisory controls over maintenance activities; National Park Service (NPS) concessioners that had not fully assumed responsibility for maintenance of their park facilities; U.S. Fish and Wildlife Service (FWS) funds spent unnecessarily to maintain Government quarters which were vacant and not needed; and Bureau of Land Management (BLM) maintenance funds spent on nonmaintenance activities. In the February 1998 testimony, OIG had reported on inaccuracies and inconsistencies in the maintenance backlogs reported by FWS and BLM. The Acting Inspector General concluded that the deferred maintenance backlogs reported by these two bureaus were overstated and that, in general, these bureaus did not have sufficient documentation to determine whether their data on the backlogs were complete and accurate.

The Acting Inspector General stated in his written testimony to the Committee on Resources that DOI's land management agencies "face a major challenge in cleaning up sites contaminated by hazardous materials, oil and gas wells, leaking underground storage tanks and pipelines, illegal dumping, as well as abandoned mine sites." The Acting Inspector General further stated that DOI recognized a cleanup liability of $225 million for sites which it had created or contributed to the hazard and that DOI's total

contingent liability for environmental cleanup may be at least $315 million.

Regarding bureau revenue collection activities, the Acting Inspector General cited findings in audit reports, including the following: (1) BLM had not recovered the costs of conducting mineral validity examinations or effectively used its authority to designate special recreation areas and collect fees at those areas; (2) MMS had not adequately documented its royalty settlements or implemented measures to ensure accurate reporting of production and sales of oil and gas from Federal and Indian leases; (3) NPS had not established adequate controls over its reservation system contractor to ensure that reservation fees were properly remitted to the Government; and (4) the Office of Surface Mining Reclamation and Enforcement (OSM) and the Office of the Solicitor, despite progress in streamlining operations and reducing the backlogs of debt cases, needed to further reduce operational costs and to fully implement Federal debt collection regulations.

The testimony addressed other bureau-specific issues, including BLM programs and activities in which deficiencies had been identified in the inspection and enforcement of regulations involving the development, production, and abandonment of oil and gas onshore leases; the monitoring of rangeland conditions; management of the Wild Horse and Burro Program, including accounting for Program funds; and compliance with established standards and procedures for land exchanges. In addition, OIG had rendered a qualified opinion on BIA's financial statements because BIA did not provide adequate documentation or reliable accounting information to substantiate the amounts in the statements for eight accounts (accounts receivable, related allowance for doubtful accounts, bad debt expense, revenue, equipment, related accumulated depreciation, depreciation expense, and construction-in-progress) and did not have sufficient internal controls. Further, an independent public accountant had rendered a qualified opinion on the financial statements of trust funds managed by the Office of the Special Trustee for American Indians. Finally, the testimony discussed factors that contributed to the high cost of NPS employee housing at Grand Canyon and Yosemite National Parks, a matter that had been discussed at an October 1997 Congressional hearing before the House Subcommittee on Interior and Related Agencies on the NPS construction program.

## Legislative Hearings on Hess Oil Virgin Islands Corporation

On May 12, 1998, OIG's Director for Insular Area Audits testified at public hearings before the Legislature of the Virgin Islands on a proposed extension of the tax incentive agreement between the Government of the Virgin Islands and Hess Oil Virgin Islands Corporation. The extent of OIG's participation in the legislative hearings was to make a formal presentation and to respond to questions concerning the February 1992 OIG audit report "Hess Oil Virgin Islands Corporation's Impact on the Virgin Islands

Economy" (No. 92-I-384). OIG testified that because the cost-benefit ratio and other analyses contained in the report were based on data and economic projections which were more than 6 years old, the conclusions in the audit report related to the Corporation's ability to pay additional taxes should not be used as a basis for decisions on the proposed extension of the agreement. However, OIG testified that its recommendations for a greater level of Government oversight of the Corporation's operations in the Virgin Islands and the Corporation's compliance with the terms and conditions of its tax incentive agreement were still valid. The proposed extension agreement would ratify the purchase of a 50 percent interest of the Corporation by a petroleum company of the national government of Venezuela that has major interests in oil companies worldwide. The proposed agreement would also extend the Corporation's tax incentives to the new joint venture company through the year 2020. The Corporation stated that it has incurred cumulative operating losses of about $1.2 billion since 1990 and could not continue in operation without the joint venture and certain other benefits of the proposed agreement, such as extending tax exemptions to the joint venture.

The Corporation employs about 2,000 residents on St. Croix and is the largest private sector employer in the Virgin Islands.

# LEGISLATIVE REVIEWS

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

OIG provided comments on S. 2167, the Inspector General Act Amendments of 1998. These amendments would (1) establish a 9-year renewable term for the appointment of an Inspector General; ( 2) require an external review of OIG every 3 years by the General Accounting Office, a disinterested OIG, or an appropriate private entity; (3) reduce the semiannual reporting requirement to an annual requirement and streamline the information to be included in the report; (4) increase the Inspector General's annual salary from Executive Level 4 to Executive Level 3; and (5) transfer OIG functions from a number of designated.Federal entities to OIGs in larger agencies.

While OIG supported the requirement for an external review, OIG recommended that the language of the bill be changed so as to clarify the scope of the review and to specify that the review is to be conducted in conformance with standards included in the General Accounting Office's "Yellow Book." In addition, OIG suggested that the bill limit to 6 years the period in which an Inspector General who arranges for a review with a disinterested Inspector General is barred from conducting a review of that Inspector General's establishment or entity. OIG commented that a 6-year rather than a permanent bar would ensure an impartial and objective review while at the same time maximize the availability of OIG resources to conduct such reviews.

OIG also supported the change to an annual rather than a semiannual report. With respect to the information to be included in the report, OIG noted that the bill's language would not promote uniformity and consistency in reporting information because discretion was left to each OIG as to whether to include certain categories of information. OIG therefore recommended that standard categories of information be developed which would be utilized in all OIG annual reports. In addition, OIG recommended that the bill not require certain other types of information to be included because this information could be obtained more easily

from the agency rather than OIG. Finally, OIG suggested a number of other changes to the bill that it believes would further streamline the content of the annual reports.

OIG concurred with the bill's proposed increase in the salaries of the Inspectors General but suggested that the salaries be raised to Executive Salary Level 2 rather than Executive Salary Level 3 in order to better redress the inequity of Deputy Inspectors General and Assistant Inspectors General sometimes receiving a higher income than the Inspectors General. In regard to the transfer of OIG functions from smaller entities to larger agencies, OIG recommended that the transfer be studied in order to ensure that the agencies to which these entities are assigned are the most appropriate agencies to handle the additional responsibilities.

# SIGNIFICANT AUDITS AND INVESTIGATIONS

## Department of the Interior Consolidated Principal Financial Statements Audits for Fiscal Years 1996 and 1997

We concluded that DOI's consolidated principal financial statements for fiscal years 1996 and 1997 are presented fairly except that BIA could not provide adequate documentation or reliable accounting information to support the amounts of $170 million for other structures and facilities, $17 million in accounts receivable, $136 million of revenues, and $19 million of bad debt expenses for fiscal year 1996. OIG also concluded that the internal accounting control structure of DOI's 10 operating entities met the established internal control objectives except for the controls relating to BIA. Specifically, BIA's accounts receivable were not timely recorded and collected; property transactions were not properly recorded and adequately supported; and effective and periodic information integrity reviews were not made of the financial information contained in the general ledger control accounts and their related subsidiary ledgers, listings, and reconciliations. In addition, we noted certain matters involving BIA's general controls over its automated information system at its Operations Service Center that we considered to be reportable conditions under the standards stated in OMB Bulletin 93-06. Specifically, the system contained weaknesses in the areas of system security (which involves safeguarding computer hardware), application use, segregation of duties, system software controls, and continuing computer operations in the event of system failure.

We also noted that general controls in the automated information system of the Royalty Management Program within MMS were not adequate. Specifically, the Program did not (1) identify and address all risks affecting proprietary and financial data in the automated information system, have adequate security-related personnel policies and procedures, and have security awareness statements on file for all employees who used the automated information system; (2) have adequate logical access controls in the areas of resource classification, default settings, commercial off-the-shelf software access controls, and access levels granted to users; (3) have controls to ensure that client/server application software changes were authorized, approved, and tested before they were moved into production; (4) separate the duties of the client/server

application programmers from the duties of the users and separate the duties of client/server security administrators from reviewers; (5) use mainframe security software that was supported by the vendor and use available mainframe computer system audit tools to ensure integrity over system processing and data; and (6) include local area networks and personal computers which maintain proprietary and financial data in the Program's disaster recovery plans.

Finally, DOI's 10 operating entities have complied in all material respects with applicable laws and regulations except that BIA did not comply with all of the requirements of the Debt Collection Improvement Act of 1996, the Prompt Pay Act, and the Credit Reform Act of 1990. In addition, the ineffective general controls over the automated information systems used by BIA and MMS are significant departures from certain requirements of OMB Circulars A-127 and A-130. These departures are instances of substantial noncompliance with the requirements of Federal financial management systems under the Federal Financial Management Improvement Act.

# Bureau Financial Statements Audits

During this semiannual period, OIG audited and issued audit reports on the fiscal year 1997 financial statements of 4 of DOI's 10 bureaus and offices.

We expressed a qualified opinion on BIA's financial statements for fiscal year 1997 and rendered unqualified opinions on the fiscal year 1997 financial statements of the U.S. Geological Survey (USGS), FWS, and NPS.

A qualified opinion was expressed on BIA's financial statements because BIA could not provide adequate documentation or reliable accounting information to support the balances reported in the fiscal year 1997 financial statements for eight accounts (accounts receivable, related allowance for doubtful accounts, bad debt expense, revenue, equipment, related accumulated depreciation, depreciation expense, and construction-in-progress) and the effect that these accounts had on the overall net position. BIA's internal control structure also was not sufficient to provide reasonable assurance that (1) accounts receivable were timely recorded and collected; (2) property transactions were properly recorded and adequately supported; and (3) effective and periodic information integrity reviews were made of the financial information contained in the general ledger control accounts and their related subsidiary ledgers, listings, and reconciliations. In addition, we noted certain matters involving BIA's general controls over its automated information systems at its Operations Service Center that we consider to be reportable conditions under the standards stated in OMB Bulletin 93-06. The ineffective general controls over the automated information systems are significant departures from certain requirements of OMB Circulars A-127 and A-130 and are therefore instances of substantial noncompliance with the Federal financial management systems requirements

under the Federal Financial Management Improvement Act.

Although OIG was able to issue unqualified opinions on the financial statements of USGS, FWS, and NPS, OIG reported conditions that affected the internal control structures of USGS and NPS as follows:

- USGS's internal controls were not sufficient to provide reasonable assurance that (1) the amounts reported in three general ledger accounts (advances from others, accounts receivable unbilled, and accounts payable) were properly supported by subsidiary ledgers; (2) costs related to the Federal-State Cooperative Projects were reported accurately and in accordance with applicable agreements; (3) delinquent accounts receivable were collected in a timely manner; and (4) monies were disbursed from the investment plan, a component of the working capital fund, in accordance with established policies. These conditions are considered to be reportable weaknesses in USGS's internal control structure that need to be corrected. In addition, system integrity weaknesses existed in the general controls of the Federal Financial System at the Reston General Purpose Computer Center. We believe that the actions planned by USGS should be sufficient to correct the deficiencies identified.

- NPS's internal controls were not sufficient to provide reasonable assurance that (1) the property and equipment subsidiary ledgers were maintained in agreement with the related general ledger control account; (2) delinquent accounts receivable were collected in a timely manner; (3) completed projects in the construction-in-progress account would be timely and appropriately transferred to the buildings and the other structures and facilities accounts; and (4) effective and periodic financial information integrity reviews were made of the financial information contained in the general ledger control accounts and in their related subsidiary ledgers, listings, and reconciliations. In addition, NPS had not established an adequate process to allow it to obtain, in a timely manner, reliable information on the number of the "special concession accounts" and their balances or on the financial activities in these accounts. These conditions are considered to be reportable weaknesses in NPS's internal control structure that need to be corrected.

# Bureau of Indian Affairs

## Weaknesses in General Controls Identified

In a June 1998 followup report, we found that deficiencies in the general controls over BIA's automated information systems at its Operations Service Center identified in our April 1997 audit report "General Controls Over Automated Information Systems, Operations Service Center, Bureau of Indian Affairs" (No. 97-I-771) still existed. For the 13 recommendations contained in the April 1997 report, we found

that 2 recommendations were partially implemented, 10 recommendations were not implemented, and 1 recommendation was no longer applicable as follows:

- BIA partially implemented one recommendation by developing policies and procedures to ensure personnel security. However, BIA did not initiate required security clearance paperwork for employees who were not assigned to the Service Center but were performing automated data processing (ADP) sensitive and critical functions. Also, BIA management did not provide required monthly reports identifying terminated or transferred employees to the security staff.

- BIA partially implemented a second recommendation by developing and testing a contingency plan to transfer its data processing functions to USGS's host computer. However, BIA did not fully implement the recommendation because it continued to control, operate, and maintain its computer operating system and security software and to schedule production runs manually rather than use USGS's host computer operating system and automated job scheduling system. Furthermore, applications of BIA and the Office of the Special Trustee for American Indians that were operated on BIA's Unisys mainframe computer were not transferred to USGS's host computer.

- We determined that one recommendation which requested that higher priority be given to moving the applications which reside on BIA's Unisys mainframe to USGS's IBM mainframe was no longer applicable because the Unisys applications could not be converted cost effectively to the IBM mainframe. The contractor estimated the cost to convert the applications to be more than $1 million.

Our followup report contained eight new recommendations to safeguard information resources. BIA agreed with all of the recommendations and advised that it had developed a plan for implementing seven recommendations. We requested additional information for the remaining recommendation. The 12 unimplemented recommendations in the April 1997 report and the 8 unimplemented recommendations in the June 1998 report have been referred to the Departmental Audit Followup Official for tracking of implementation.

## Probate Data Not Submitted Timely

In two audits, we found that agency offices were not processing probate data efficiently. Specifically, we found that the Yakama, Puget Sound, and Minnesota Agencies did not promptly report all Indian deaths and did not timely submit all the required probate data for Indians whose deaths were reported during fiscal years 1995 and 1996 to the administrative law judge. The required information was not submitted to the administrative law judge timely because the agencies assigned a low priority to processing probates and did not assign a sufficient number of or adequately trained staff to collect and submit probate data. Further, officials at the Yakama Agency told us that they were unable to

meet the established 90-day time requirement because they were emphasizing the processing of their older cases, for which more time was needed to obtain family histories. At the Minnesota Agency, we found that required information was not submitted timely to the administrative law judge because the Agency instructed employees to emphasize probates involving land and did not assign a sufficient number of adequately trained staff to collect and submit probate data. Because the agencies did not forward the probate data to the administrative law judge in a timely manner, probate hearings were delayed, and estate assets and subsequent income associated with inherited lands were not distributed to the heirs in a timely manner. Our reports contained 10 recommendations to improve the reporting of Indian deaths and the processing of probate data. BIA agreed with the 10 recommendations. Of the five recommendations in our report on the Yakama and the Puget Sound Agencies, we considered one recommendation resolved and implemented and four recommendations resolved but not implemented. Of the five recommendations in our audit report on the Minnesota Agency, we considered one recommendation resolved and implemented and three recommendations resolved but not implemented and requested additional information for the remaining recommendation.

## Leasing Adequately Managed, Improvements in Other Areas Needed

We found that BIA's Fort Peck Agency generally managed agricultural and pasture leases on the Fort Peck Indian Reservation in accordance with applicable regulatory, lease, and permit requirements. Specifically, the Agency (1) identified lands that were suitable for leasing; (2) advertised, using sealed bidding procedures, those lands that were available for leasing; (3) ensured that fair annual rents were realized based on competitive bids and negotiations; (4) generally made timely distributions of rents collected to Indian landowners; (5) assessed interest when rents were paid late; and (6) enforced bonding requirements stipulated in the leases. However, we also found that new leases were not usually approved or granted by their effective date and that lease rents and grazing fees totaling $164,000 which were deposited into special deposit accounts in the 1970s and 1980s had not been distributed to landowners. We made three recommendations to improve the leasing and grazing activities. Based on the responses from BIA and the Office of the Special Trustee for American Indians, we revised one recommendation and requested a response to this recommendation and considered the remaining two recommendations resolved but not implemented.

## Improvements in Emergency Feed Grain Program Needed

We found that BIA's Blackfeet Agency, Chippewa Cree Tribe of the Rocky Boy's Reservation, and Assiniboine and Sioux Tribes at the Fort Peck Indian Reservation did not ensure that emergency feed grains were distributed only to eligible applicants in accordance with the requirements of the joint DOI and Department of Agriculture 1978 Memorandum of Understanding Number 5 and applicable Billings Area Office instructions. This occurred because neither BIA Headquarters nor Billings Area Office officials issued supplemental guidance to the Agency or tribal officials adequately defining "principal source of income," which resulted in inconsistent determinations of eligibility. In addition, Agency and tribal officials did not provide the monitoring necessary to ensure compliance with the Program. As a result, 232,735 pounds of grain, valued at $12,400, were provided to 16 participants of the Indian Acute Distress Donation Program who did not have any agricultural income required to be eligible for the grain, and 336,000 pounds of grain, valued at $18,000, were provided to an additional 14 Program participants who received grain in excess of their entitlement. We did not make any recommendations to correct the deficiencies in Program criteria because the Indian Acute Distress Donation Program will be replaced by the American Indian Livestock Feed Program. The latter program will be administered directly by tribal governments through the Department of Agriculture's Commodity Credit Corporation and will not involve BIA.

## Tribal Gaming Machine Technicians Convicted of Theft

Two tribal employees who were electronic slot machine technicians for a tribally owned casino in the Midwest were convicted of stealing $18,000 from gaming machines. The employees took small denomination currency from bill acceptors on the machines and then exchanged the smaller denomination currency in the casino gift shop for larger denomination currency, which they retained for personal use.

On December 11, 1997, one technician pled guilty to one count of theft in state court. He was subsequently sentenced to 15 days of imprisonment and 2 years of probation and was ordered to make restitution of $1,000 and to pay a fine of $200 and court fees of $70. The second technician was convicted following a trial in state court. He was sentenced to 1 year of imprisonment and 2 years of probation and was ordered to make restitution of $3,000 and to pay fines of $270.

## Former Employees Sentenced in Fraud Scheme

On May 15, 1998, two former BIA employees were sentenced in U.S. District Court for the Eastern District of Virginia following their arrest on charges of theft and conspiracy. The employees had devised a scheme to falsify agency performance award documents so that each could receive an award of $2,000. The performance award program is intended to

recognize the exemplary efforts of employees in carrying out the mission of the agency.

The employees were sentenced to a total of 30 days of imprisonment and 5 years of probation and were ordered to make restitution of $4,558, to perform 100 hours of community service, and to pay a special assessment of $200. Both employees were terminated from Federal service as a result of their actions.

## Former Tribal Official Sentenced for Embezzlement

On April 3, 1998, the former executive director of the housing authority of a Midwestern Indian tribe pled guilty to four counts of theft and embezzlement of Federal funds. On June 12, 1998, the employee was sentenced to 21 months of imprisonment and 3 years of supervised probation. The employee was also ordered to make restitution of $46,654 and to pay a special assessment of $200. This was a joint investigation with the U.S. Department of Housing and Urban Development's OIG.

## Former Tribal Employee Sentenced for Theft

The former office manager of a tribal business enterprise in the Southwest was indicted on eight counts of embezzlement and theft of tribal business funds of approximately $215,799. Investigation disclosed that the employee used the business enterprise's credit card and checking accounts for personal purchases such as for a boat that cost $14,000 and for heavy equipment for a personal business. The subject also stole approximately $53,777 in cash. The individual pled guilty to three counts of theft or embezzlement from an Indian tribal organization. On April 6, 1998, the employee was sentenced to 10 months of house arrest with electronic monitoring, to be followed by 5 years of probation. He was also ordered to make restitution of $161,000 and to pay a special assessment of $300.

## Employee Resigns in Fraud Case

A BIA employee in New Mexico falsified her time and attendance records during a 4-year period in order to obtain unearned overtime compensation of more than $36,000. In May 1997, a Federal grand jury in Albuquerque, New Mexico, charged the individual with filing false claims and mail fraud. In September 1997, the employee pled guilty to the false claims charge and, in April 1998, was sentenced to 5 years of supervised probation and was ordered to perform 100 hours of community service. The employee resigned during the course of the investigation. The BIA office in which the employee worked subsequently instituted an electronic time and attendance processing system that precludes similar falsification of records.

## Former Superintendent Convicted of Misapplication of Funds

An OIG investigation disclosed that the former superintendent of a BIA agency in the Northwest participated in a scheme in which Indian Business Development Grant funds and tribal funds totaling $415,000

were misapplied. The superintendent was the approving official for a transaction in which BIA and tribal funds were used to purchase 207 acres of land for nearly four times its appraised value. Following a trial in March 1998, the former superintendent was found guilty on charges of conspiracy to convert Federal funds, conversion of Federal grant funds, and post-employment conflict of interest. On July 17, 1998, the former employee was sentenced to 6 months of home confinement and 5 years of probation and was ordered to pay a fine of $6,000.

### Individuals Convicted of Defrauding Federal Programs

An OIG investigation disclosed that the former Federal programs coordinator for a Northwest Indian tribe and a relative had created a fictitious firm that purportedly conducted evaluations of Federal programs. The two individuals subsequently created false documents and generated payments to the firm, which they then converted to their personal use. On December 17, 1997, the two individuals were charged with theft or bribery concerning programs receiving Federal funds and making false statements. Both individuals pled guilty, and on May 12, 1998, they were sentenced to a total of 48 months of probation and 150 hours of community service. They were also ordered to make restitution of $10,000 and to pay special assessments of $125.

### Affirmative Civil Enforcement Investigation Yields Settlement

The U.S. Attorney's Office for the District of South Dakota requested that OIG participate with the Defense Criminal Investigative Service in an Affirmative Civil Enforcement investigation. The investigation related to allegations of a possible conspiracy involving price fixing, bid rigging, and allocating customers with respect to publicly bid contracts for the sale of dairy products to schools in South Dakota (including schools funded by BIA). The vendors in the sales were South Dakota dairies. After the investigation, on May 1, 1998, one of the dairies entered into a civil settlement with the U.S. Government and made a payment of $72,500.52. On June 24, 1998, a second dairy entered into a civil settlement and agreed to pay the Government $184,000.

## Bureau of Land Management

### Timber Sales Conducted Timely

Our audit of BLM's Salvage Timber Program concluded that BLM had conducted timber sales in a timely manner and had effectively used the Forest Ecosystem Health and Recovery Fund to eliminate the backlog of salvage timber projects. We also found that timber thefts did not appear to be a significant problem on lands administered by BLM. We noted that

BLM was depositing 100 percent of the proceeds from salvage timber sales into the Forest Ecosystem Health and Recovery Fund instead of only the Federal share, as specified by the Congress in Public Law 102-381. However, BLM requested and obtained an opinion from the Office of the Solicitor which stated that BLM's retention of these funds was proper. Based on the results of our review and the Solicitor's opinion, we did not include any recommendations in the report.

## Adopt-A-Horse Program Managed Inadequately

We determined that the three BLM Adopt-A-Horse Program offices reviewed were not adequately screening prospective adopters, performing inspections of adopters' facilities and adopted animals, and issuing titles for eligible adopted animals. This occurred because BLM management did not perform oversight reviews to ensure that established procedures were complied with or that other effective procedures were established by all Program offices, BLM management of at least one office reviewed had focused their efforts on placing excess animals into private care instead of fully complying with existing procedures, and the Wild Horse and Burro Information System did not contain adequate information on the eligibility of adopters and was difficult to use. BLM agreed with the report's five recommendations. BLM officials advised that they had implemented one recommendation by developing and implementing procedures to contact adopters of untitled horses or burros to issue titles and by contacting slaughterhouses that process horses for human consumption to ensure that untitled animals are not slaughtered. They also advised that they had developed plans to address the four remaining recommendations. Based on the response, we considered one recommendation resolved and implemented and four recommendations resolved but not implemented.

## Nevada Land Exchange Control Weaknesses Continue

In a September 1998 followup audit, we found that weaknesses in BLM's Nevada land exchanges identified in our July 1996 audit report "Nevada Land Exchange Activities" (No. 96-I-1025) continued. We found that BLM had fully implemented three recommendations and had partially implemented one recommendation but had not implemented one recommendation as follows:

- BLM fully implemented three recommendations by issuing directives which stated that all easements on Federal lands proposed for disposal should be reviewed to verify grantee needs and that actions should be taken to remove any easements which are not needed before Federal lands are exchanged or sold, ensured that the accounting reports of income and expenditures required by Section 2(e) of the Santini-Burton Act are prepared and submitted to BLM officials for submission to the appropriate Congressional oversight committees, and ensured that the Nevada State Office used the land sales process when disposing of Santini-Burton Act lands.

- BLM partially implemented one recommendation by developing a strategy to incorporate competitive procedures (competitive sale or exchange) into the land disposal process. This required BLM to initiate an evaluation of different approaches, select an option, and develop and test a pilot project. Although an option was selected, a pilot project was not developed and tested.

- Regarding the unimplemented recommendation, we concluded that BLM's efforts to establish and follow controls to ensure that Nevada land exchanges were processed in full accordance with applicable laws, regulations, and procedures were generally unsuccessful. As a result of these inadequate implementation efforts, BLM continued to experience significant monetary losses in its Nevada land exchanges. Specifically, we concluded that (1) about $5.9 million was lost on the Deer Creek exchange because the Nevada State Office did not comply with the established delegation of authority requirements associated with land valuation; (2) about $12.3 million was lost because the private lands included in the Cashman and Dreyfus/Zephyr Cove exchanges were not, in our opinion, appraised in full accordance with the "Uniform Appraisal Standards for Federal Land Acquisitions"; and (3) about $3.4 million could have been put to better use if BLM had not acquired three parcels of land which were not in conformance with the current land use plan and did not have a discernible mission-related purpose.

Our followup report contained five new recommendations to improve the management of Federal land exchanges. BLM agreed with four recommendations and advised that it had developed a plan to implement three of the recommendations. We requested additional information for the fourth recommendation, with which BLM agreed. We requested that BLM reconsider the recommendation, with which it expressed disagreement, to establish a temporary moratorium on new and/or expanded Nevada land exchange activities until a National Land Exchange Evaluation and Assistance Team is established and available to assist BLM's Nevada State Director.

## Amounts Collected for Reimbursable Firefighting Activities Insufficient

We determined that the eight BLM district offices reviewed did not recover sufficient amounts to cover costs for reimbursable firefighting activities associated with human-caused fires and that BLM's California State Office, the one state office reviewed, did not adequately classify assistance-type fires as to reimbursability, as provided for by Federal laws. More specifically, the Reciprocal Fire Protection Agreement Act of 1955 (42 U.S.C. 1856) provides authority for mutual aid in fire protection and allows BLM to seek reimbursement for costs incurred for fighting fires on non-Federal lands, and the Federal Land Policy and Management Act of 1976 (43 U.S.C. 1735) authorizes the collection of money to settle claims involving damage to public lands. The district offices did not recover sufficient amounts because they did not (1) give

sufficient priority to fire investigations; (2) adequately document fire investigations, their status, and their results; or (3) properly classify human-caused fires as reimbursable when an initial determination of responsibility was made. The California State Office did not fully recover reimbursable costs from the State of California because it did not adequately identify and document whether assistance provided during specific fires was reimbursable. As a result, the district offices did not recover costs of up to $6 million associated with 153 human-caused fires that occurred from 1993 through 1996, and the California State Office did not recover costs of $480,000 associated with reimbursable assistance-type fires. In addition, even when fires were determined to be reimbursable, 9 of the 12 state and district BLM offices reviewed did not always determine the appropriate amounts to be billed or properly record, bill, or collect reimbursable firefighting costs.

As a result of not adequately accounting for reimbursable firefighting costs, reimbursable costs of at least $137,000 were not billed or recovered, and Government financing costs of about $47,000 were incurred because of delays in billing costs totaling $765,000 and in depositing reimbursements of $351,000.

BLM agreed with the report's eight recommendations and advised that it had developed a plan for implementing two of the recommendations concerning cost recovery and firefighting assistance. We requested additional information for the six remaining recommendations.

## Resource Advisory Councils Effective

We concluded that, overall, the Resource Advisory Councils worked effectively with BLM in (1) developing standards and guidelines for rangeland health, (2) representing and reaching consensus among diverse public interest groups, and (3) advising BLM concerning land use decisions. However, we noted that all Council members had not received training in the management of rangelands, as required by the grazing regulations, which would enhance the members' ability to develop standards and guidelines. In addition, representatives from other Federal agencies that had land within the authorized boundaries of the Councils were not involved in the process except in Oregon and Washington, and the Wyoming Council has not been rechartered since 1996. As a result, there was no forum available for people in Wyoming to participate in BLM's land use policy decisions other than to respond to environmental impact statements and environmental assessments, which require notices to be published in local newspapers and the "Federal Register." Since the report did not contain any recommendations, a response was not required.

## Skeletal Remains Trafficked

On August 18, 1998, an employee of BLM entered into a pretrial diversion agreement with the U.S. Attorney's Office for the District of Montana. The employee accepted responsibility for trafficking in Native American skeletal remains and was placed in a deferred prosecution program

under the supervision of the U.S. Probation Office for 12 months. The individual was ordered to pay $750 to the Clerk of the Courts for reburial of the remains and surrendered all rights to evidentiary property that OIG had taken custody of in connection with the investigation.

### Credit Card Misuse Cited

A joint investigation was initiated with BLM law enforcement officials based on allegations that a BLM employee in Arizona had misused a BLM credit card by making personal purchases. Analysis of charge card records revealed that the employee had made purchases for personal use from convenience stores and drug stores. On March 19, 1998, the employee admitted using the credit card to purchase personal items such as pet food, videotapes, clothing, food, and medicine. After receiving a letter from BLM proposing to remove him from Federal service, the individual retired. The U.S. Attorney's Office declined prosecution in favor of administrative remedies. On September 22, 1998, BLM issued the individual a bill for collection in the amount of $7,816.13.

## Bureau of Reclamation

### General Controls Over Computer Center Management Still Need Improvement

In an August 1998 followup audit, we found that the Bureau of Reclamation's (BOR) general control weaknesses identified in our March 1997 audit report "Mainframe Computer Policies and Procedures, Administrative Service Center, Bureau of Reclamation" (No. 97-I-683) still needed to be improved. Of the 24 recommendations contained in the March report, we found that BOR had partially implemented 3 recommendations and had fully implemented 21 recommendations. The three partially implemented recommendations are as follows:

- BOR partially implemented one recommendation by developing procedures to ensure that NetWare servers will be configured to require encrypted passwords when all Service Center NetWare file servers have been migrated to NetWare Directory Services.

- BOR partially implemented a second recommendation by issuing a memorandum to system owners to evaluate the Resource Access Control Facility (RACF) password change intervals and revocation settings. BOR has reduced RACF password expirations and the allowance period of inactivity of a user identification (ID) from180 days to 90 days. Also, procedures have been developed to remove inactive user IDs from the system more timely. However, BOR did not fully implement the recommendation because procedures for removing inactive users of the Social Security Administration had not been developed and implemented.

- BOR partially implemented a third recommendation by identifying critical datasets and requiring periodic reviews of reports auditing the critical datasets to evaluate user access levels. However, BOR

needed to compare the critical dataset reports with approved user authorizations.

In our followup report, we made 14 recommendations for improving the general controls at the Service Center. BOR agreed with all of the recommendations and told us that it had developed a plan for implementing the recommendations. We considered 2 recommendations resolved and implemented and 12 recommendations resolved but not implemented. The three unimplemented recommendations in the March 1997 report have been referred to the Departmental Audit Followup Official for tracking of implementation.

### Weaknesses in Award and Administration of Contracts Noted

We determined that BOR generally awarded and administered contracts for the programmatic environmental impact statement for implementation of the Central Valley Project Improvement Act in accordance with the Federal Acquisition Regulation and that it planned to capitalize the associated costs in accordance with Reclamation laws. However, BOR did not ensure that all contract award and administration requirements of the Federal Acquisition Regulation were followed. For example, BOR had not developed a well-defined statement of work, it accelerated the contract award in an effort to meet the mandated completion date for the programmatic statement, and it did not always have experienced or sufficient staff to adequately administer the contract. We also noted that BOR had to modify the contract because of State of California and DOI decisions which affected environmental alternatives in the programmatic statement after the contract was awarded. As a result, estimated contract costs escalated from $20 million to about $29.3 million, and the estimated completion date for the programmatic statement was extended by 2 years. The extension will delay implementation of critical provisions of the Act, such as renegotiating more than 200 long-term water contracts, collecting additional restoration revenues, and completing fish and wildlife enhancement activities. BOR agreed with the report's 10 recommendations to improve contract administration and advised that it had developed a plan for implementing the recommendations. Based on the response, we considered two recommendations resolved and implemented and eight recommendations resolved but not implemented.

# Insular Areas

## AMERICAN SAMOA

### Management of Legislature Renovation Project Inadequate

The Legislature of American Samoa did not use funds appropriated for a building renovation project effectively and efficiently and in accordance with applicable laws and regulations. Specifically, the Legislature did not procure contractor services and materials competitively for the initial repair of the roof on the Senate and House Chambers, and it significantly expanded the scope of the renovation project through the issuance of eight change orders. In addition, the Legislature did not verify the

accuracy or reasonableness of labor and material costs claimed on contractor invoices and did not ensure that the renovation work was inspected for compliance with the American Samoa Building Code. These conditions occurred because the Legislature did not have adequate written procedures for procuring contractor services in accordance with the American Samoa Code Annotated and for planning and managing construction projects. As a result, the Legislature (1) had little assurance that it received full value for the approximate $1 million paid for contractor services, construction materials, and equipment; (2) paid at least $20,036 more for roofing materials than was necessary; (3) overspent project appropriations by at least $211,025; and (4) had little assurance that the renovated Legislature buildings were in full compliance with Building Code requirements. Our report contained five recommendations to ensure that funds are efficiently and effectively appropriated for the renovation project. The Legislature concurred with three of the recommendations and suggested alternate corrective actions for the remaining two recommendations, which we accepted as meeting the intent of the original recommendations. Based on the response, we considered three recommendations resolved but not implemented and requested additional information for the two remaining recommendations.

## GUAM

### Controls for Delinquent Gross Receipts Taxes Insufficient

We determined that Guam's Department of Revenue and Taxation did not ensure that all delinquent gross receipts taxes were collected and that it did not use available sources of information to identify businesses (taxpayers) which had not filed gross receipts tax returns. These conditions occurred because the Department (1) transferred Collection Branch personnel to other divisions, which prevented the Collection Branch from initiating timely enforcement actions to collect delinquent gross receipts taxes; (2) had not developed written procedures for conducting an effective nonfiler identification program; (3) had not assigned a program coordinator and personnel to conduct a nonfiler identification program; and (4) had not entered income tax information into the Department's automated income tax system to provide a method of comparing income reported on income tax returns with income shown on gross receipts tax returns. As a result, the Government of Guam lost gross receipts taxes of $724,149 and risks losing additional taxes of at least $1.3 million if timely enforcement actions are not taken. In addition, based on our limited testing of taxpayer information sources on Guam, we identified 47 nonfilers who may have owed the Government of Guam at least $972,486 in gross receipts taxes and related penalties and interest. Our report contained five recommendations to improve the assessment and collection of gross receipts taxes. The response from the Acting Governor of Guam concurred with all five recommendations and advised that one recommendation had been implemented by the issuance of a directive to personnel requiring them to follow established collection procedures and, as warranted, to utilize seizures and sales of property to collect delinquent taxes. Based on the response, we considered one recommendation resolved and implemented

and one recommendation resolved but not implemented and requested additional information for the three remaining recommendations.

### Bank Account Managed Inadequately

The financing of routine operations of Guam's Department of Education was disrupted in May 1997. This occurred because the Department of Administration, as part of the legally mandated transition of Education's primary funding source from General Fund appropriations to annual gross receipts tax collections, transferred $5.6 million from two Education bank accounts to a General Fund bank account without Education's knowledge or approval and, as of February 28, 1998, had not returned unused funds of $4 million or provided Education with an accounting of expended funds of $1.6 million. These conditions occurred because (1) the implementing public laws did not identify which funds Education should retain and did not provide for a transition period to implement the mandated changes, (2) Administration and Education did not cooperate effectively during the transition process, and (3) Administration did not have adequate written procedures for closing bank accounts. As a result, Education did not have access to previously available funds of more than $4 million and was unable to determine what financial resources would be available for fiscal year 1997. In addition, Education had to pay, from its new funding source, expenses of at least $2.8 million that were incurred prior to the April 1997 transition date. To correct the conditions noted, we recommended that (1) the Guam Legislature revise the Standing Rules to ensure that any future legislation which changes the method of funding a governmental entity includes language on the disposition of existing funding and requires a transition period, (2) the Director of Administration implement procedures to prevent the closing of agency bank accounts until affected agencies have cleared all outstanding transactions, and (3) the Director of Education request the return of the unused $4 million and an accounting of the expended funds of $1.6 million transferred from Education's accounts. The Speaker of the Legislature and the Governor of Guam concurred with the recommendations addressed to each of them, and we considered both recommendations resolved but not implemented. The Board of Education did not comment on the recommendation addressed to it; therefore, that recommendation is unresolved.

## VIRGIN ISLANDS

### Bureau of Corrections Deficiencies Continue

Based on our followup review of 45 recommendations made in four prior audit reports on the Virgin Islands Bureau of Corrections, Department of Justice, we found that 7 recommendations were fully implemented, 22 recommendations were partially implemented, and 16 recommendations were not implemented. Specifically, the Bureau had taken actions to (1) develop a plan to correct building deficiencies, (2) develop maintenance plans to meet the grant requirements of the Federal agencies that provided funds for the repair of correctional facilities, (3) institute a formal system for classifying inmates as to level

of risk, (4) provide uniforms to corrections officers and inmates, (5) provide inmates with medical and dental care, (6) transfer the Youth Rehabilitation Center to the Department of Human Services, (7) provide a training facility on St. Croix for corrections officers, and (8) develop "post orders" (descriptions of required duties) for all corrections officers positions. However, we found that deficiencies disclosed in the prior reports still existed. Specifically, physical security at the correctional facilities continued to be compromised, repair and maintenance problems existed, prison facilities were overcrowded, rehabilitative programs for inmates were not fully effective, and deficiencies related to staffing and training existed within the Bureau. These deficiencies continued because (1) the Bureau did not have a permanent management team to ensure that corrective actions were initiated and completed, (2) prison facilities on St. Thomas and St. Croix did not have standard operating procedures and only the St. Thomas facilities had a comprehensive procedures manual, (3) corrections personnel did not always follow established procedures, and (4) the recommendations were not always implemented consistently on the two islands. Although we made six recommendations to the Governor of the Virgin Islands to address the deficiencies, we did not receive a response to our draft report. Therefore, the six recommendations are unresolved.

## Improvements in Court's Administrative Functions Needed

Our review of the administrative functions of the Territorial Court of the Virgin Islands disclosed that the Court had made improvements since a 1990 audit report in carrying out its administrative functions, primarily with regard to controlling overtime. However, additional improvements were needed in the areas of revenue collections, procurement, expenditure control, and property management. Specifically, differences between collections and deposits were not reconciled, funds held in trust for bail bonds were not disbursed in a timely manner, expenditures from internal checking accounts were not controlled, procurements were not made competitively, employees did not account for travel advances, personal long-distance telephone calls were made but not paid for, and equipment was not adequately controlled. These deficiencies occurred because the Court did not provide sufficient oversight of its employees and did not implement adequate procedures or enforce existing procedures for processing collections. As a result, bail bonds of $130,000 had not been disbursed to the appropriate third parties, and funds of $70,752 in internal checking accounts and regular operating funds of $8,590 were used for improper purposes. In addition, there was little assurance that the Court received the best prices for goods and services purchased; the Court was not reimbursed for an undetermined amount for personal telephone calls and for travel advances of $13,100; and the potential existed for property to be lost, stolen, or otherwise unaccounted for. We made eight recommendations to address these conditions. The response from the Presiding Judge of the Territorial Court expressed overall disagreement with the findings and the eight recommendations. Based on the response, we considered one recommendation resolved and implemented

because the Court enforced established policies and procedures for revenue collection and six recommendations unresolved. We also requested additional information for the remaining recommendation.

### Improvements in Financial Management Needed

Our audit of interfund loans and Federal grant balances of the Government of the Virgin Islands disclosed that the Government, as of September 30, 1998, had outstanding operations-related obligations (excluding bonded debt) totaling $588 million, which included $120 million for unauthorized and unrecorded interfund loans that may include Federal funds. Also, although the Virgin Islands Office of Management and Budget maintained a tracking system for Federal grants received by the Government, this system relied on information provided by individual operating agencies of the Government and was not current or reliable, and the Department of Public Works did not fully use Federal grants of about $38.1 million it had received during the period of 1984 to 1997. Further, the Government, although it had made some improvements in its operations, continued to have problems in the areas of overall financial management, expenditure control, revenue collection, and program operations. We made 20 recommendations, which, although they will not solve the Government's immediate financial crisis, could provide a basis for the Government to initiate long-term improvements in its daily operations and in its overall financial condition. Based on the response from the Governor of the Virgin Islands, we considered 6 recommendations resolved and implemented and 3 recommendations unresolved and requested additional information for the 11 remaining recommendations.

## Minerals Management Service

### $45 Million Settlement Paid in Royalty Case

On August 27, 1998, the Department of Justice announced that a major oil company had paid $45 million to resolve claims that it underpaid the Government royalties for oil produced on Federal and Indian land in California, the Rocky Mountains, and the Gulf of Mexico under an agreement reached with the Department of Justice and representatives of two Indian tribes. The settlement was handled by the U.S. Attorney's Office in the Eastern District of Texas and the Department of Justice's Civil Division, with investigative assistance provided by OIG and other assistance provided by MMS.

The settlement resolved allegations that the oil company had systematically underreported the value of oil it produced from Federal and Indian lands. The Government alleged that the company underreported the value of oil it produced on land in California from January 1, 1980, to December 31, 1997, and elsewhere from January 1, 1988, to December 31, 1997, which resulted in the company's paying less royalties than it owed. Federal leases in which royalties are collected by MMS

require oil companies to report the amount and value of oil produced and sold on Federal and Indian leases each month. Royalties are paid based upon the value of the oil a company reports, subject to audit.

### Quality Control Review Shows Audit Work Generally in Compliance With Regulations

Based on our external quality control review of 19 audits conducted by MMS's Audit Divisions, we concluded that audit work performed by the divisions during October 1995 through May 1997 was generally in compliance with the "Government Auditing Standards" and MMS's Audit Procedures Manual. Specifically, the audits were conducted in a professional manner; audit conclusions were adequately supported by the working papers; and, with few exceptions, auditors were current in their continuing education requirements. We found minor weaknesses in the areas of compliance with laws and regulations, internal quality controls, audit supervision, timeliness or report production, and working paper quality. However, these findings did not adversely impact the results of the audits. Since the report did not contain any recommendations, a response was not required.

### Additional Royalties Not Identified Accurately

We determined that MMS did not accurately identify the additional royalties that were allegedly owed the Federal Government for undervalued California crude oil, which has adversely affected MMS's ability to collect the royalties. Specifically, MMS's work that covered the integrated companies with transactions which occurred during January 1980 through February 1988 was not adequately planned, supporting evidence was not always accurately prepared, due professional care was not always exercised in performing analyses, and quality control procedures were not adequate to ensure the accuracy of MMS's conclusions. MMS officials informed us that MMS did not intend to audit the integrated companies for that period and that therefore professional standards did not apply. However, in that regard, MMS did not establish alternative procedures to use in accomplishing its work to ensure the accuracy and quality of the work. As a result, 19 bills for collection were misstated by at least $185.6 million. Although MMS took prompt action to correct the errors when informed by the companies, we believe that the revised bills were still overstated because MMS did not make adjustments for transportation costs and differences in crude oil quality (sulfur content). We made two recommendations to improve planning and performance processes for special projects. MMS disagreed with the recommendations. Based on MMS's response, we considered both recommendations unresolved.

## Multi-Office

### Year 2000 Readiness Reviewed

DOI's Chief Information Officer (CIO) requested OIG assistance in monitoring the progress of DOI offices in ensuring year 2000 (Y2K) readiness, implementing Y2K

compliant systems, and validating the accuracy of the information reported by DOI's bureaus to the CIO. Specifically, the CIO requested that we determine whether the bureaus (1) inventoried their automated information systems and identified those systems that were mission critical and were not Y2K compliant; (2) developed auditable cost estimates for renovating systems to be Y2K compliant; (3) identified, by name, individuals responsible for ensuring that the bureaus were Y2K compliant; (4) ensured that responsible individuals' personnel performance evaluation plans included critical elements related to identifying and remedying Y2K problems; (5) developed a credible plan that included milestones and a critical path to ensure that the bureaus were Y2K compliant; and (6) developed a contingency plan that would address the failure of any part of the systems that were not Y2K complaint.

During this semiannual reporting period, we evaluated Y2K readiness at BIA, NPS, and FWS. Although BIA had begun to identify systems and had developed a master plan for remedying Y2K problems, it had not completed any of the six objectives. NPS had recently taken more aggressive actions to address Y2K problems, but it had not completed five of the six objectives. FWS had completed all six objectives. Since we issued these reports to notify the CIO of the status and accuracy of the information provided by the DOI offices, we did not make any recommendations to BIA and NPS but we did encourage them to ensure that sufficient resources are made available to meet the required milestone dates.

## Royalty Management Improvements Continue

In accordance with Section 302(b) of the Federal Oil and Gas Royalty Management Act of 1982, OIG issued its biennial report on the Royalty Management System for fiscal years 1996 and 1997, which is the seventh biennial report issued. The report was prepared based on the results of eight audit reports, one evaluation report, and one investigative initiative completed by OIG and one audit report issued by the General Accounting Office. The 10 reports summarized in the biennial report had monetary impacts totaling about $218 million on various aspects of the System. OIG concluded that MMS and BLM had made improvements in the System which should increase mineral lease collections and enhance payor/producer compliance with existing regulations. However, the biennial report stated that further improvements were needed to enhance oil and gas collections. The biennial report did not contain any new recommendations, stating that DOI has generally been responsive to the 33 recommendations made in the 10 reports cited.

# Office of the Secretary

## Overall Administration Adequate, Improvements in Funds Management Needed by Utah Commission

For fiscal years 1996 and 1997, we found that the Utah Reclamation Mitigation and Conservation Commission received, expended, and awarded mitigation and conservation funds ($58.5 million) in compliance with Titles II, III, and IV of the Central Utah Project Completion Act. However, in administering funds ($5.5 million) awarded to the Central Utah Water Conservancy District under certain cooperative agreements, the Commission did not (1) obtain copies of single audit reports or sufficient documentation on the Federal funds expended by the District to substantiate that the funds were used for their intended purposes; (2) limit cash advances to immediate disbursement needs; and (3) collect interest earned on the funds advanced, as required by the Single Audit Act and the Department of the Treasury's Financial Manual. In addition, the Commission did not meet the reporting requirements of the Central Utah Project Completion Act. These conditions occurred primarily because Commission officials were not fully aware of all of the Single Audit Act requirements, received differing interpretations from DOI personnel as to the applicability of the Treasury Manual requirements, and had what they considered to be higher priorities which precluded the Commission from meeting the annual reporting requirement. As a result, the Commission did not ensure that District expenditures totaling about $1.7 million were made in accordance with the terms and conditions of the cooperative agreements, that funds advanced to the District were limited to immediate disbursement needs, and that interest of about $55,000 earned on excess advances was recovered. In addition, the Congress and other Federal and State of Utah officials may not be aware of the mitigation and conservation measures planned and implemented or of the effectiveness of these measures because the annual reporting requirements of the Act were not met. Our report contained seven recommendations to improve the receipt and expenditure of mitigation and conservation funds. In its response, the Commission agreed with and said that it had developed plans to implement the seven recommendations. Based on the response, we considered all of the recommendations resolved but not implemented.

# National Park Service

## Utility Systems Costs Not Recovered

In an April 1998 followup audit, we found that NPS had not implemented the recommendations contained in our January 1991 audit report "Utility Rates Imposed by the National Park Service" (No. 91-I-133), which discussed measures needed to ensure that concessioners and other non-Governmental users of park utility systems reimbursed NPS for the operational and capital costs of these systems. Specifically, the April 1998 audit found that NPS had not revised its procedures to include specific guidelines for recovering the capital investment costs of utility systems from

non-Governmental users, provided adequate oversight to ensure compliance with NPS utility systems cost recovery guidance, ensured that training was provided to NPS employees who were responsible for establishing utility rates, or ensured that adequate internal controls were implemented on the receipt and deposit of utility systems cost reimbursements. We recommended that NPS revise its guidelines to allow the parks to recover capital investment costs through the monthly billing process and clarify the guidelines regarding the retention and use of utility cost reimbursements. Based on analyses of utility costs at 15 parks, we concluded that NPS did not seek recovery of utility systems capital investment and operational costs totaling $6.3 million for the period of January 1991 through August 1997 and may not recover additional capital investment costs of as much as $31.3 million unless it corrects deficiencies in its guidance, training, and oversight. Based on NPS's response, we considered the report's six recommendations resolved but not implemented.

## Safety Improvements at Park Intersection Needed

Based on a February 25, 1998, request from a member of the Congress, we evaluated selected management activities at Manassas National Battlefield Park in Manassas, Virginia. Specifically, we were requested to "evaluate the park's resource management and land use practices, specifically with an eye towards administrative abuses, inconsistencies, and public safety deficiencies." Consistent with the request, the objective of our evaluation was to determine whether Park officials (1) took any actions to improve safety at the intersection of Routes U.S. 20 and VA 234, (2) properly planned to include land surrounding the Park in the National Register of Historic Places, and (3) executed land use practices that were in accordance with applicable requirements. Based on our limited review, we determined that Park officials and Virginia Department of Transportation (Virginia DOT) officials independently determined that the intersection of Routes U.S. 29 and VA 234 was a "high accident location." However, the Park and Virginia DOT had made little progress in working together to improve safety at the intersection. More importantly, we noted that Park officials had not completed a transportation study regarding the relocation of Routes U.S. 29 and VA 234, as required by Public Law 100-647, Manassas National Battlefield Park Amendments, enacted on November 10, 1988. We believe that the inability of NPS and Virginia DOT to agree on a plan of action contributed to a lack of significant safety improvements being made at the intersection and prevented viable alternatives from being identified to enable the two routes that form the intersection to be closed. We also determined that an NPS contractor had not notified all landowners who could be affected by a study to identify property surrounding the Park for nomination to the National Register of Historic Places. Our report contained five recommendations. NPS agreed with two recommendations, and we requested additional information for these recommendations. We also asked NPS to reconsider its responses to the three remaining recommendations, with which it disagreed.

## Costs of $911,702 for Renovation of Utilities at Historical Location Questioned

In 1994, NPS awarded a contract for the renovation of utilities at a historic location. After modifications, the contract totaled $14.8 million. Of the $12.1 million billed by the contractor during fiscal years 1995 and 1996, we questioned overhead costs of $911,702. The questioned costs consisted of $821,135, which resulted from the difference between the provisional overhead rates and the audited overhead rates, and overhead costs of $90,567, which were applicable to subcontractor-questioned costs of $391,803 identified in six other audits. In its response to the report, NPS sustained the questioned costs of $911,702 and said that it had collected $57,464. The remaining funds of $854,238 were referred to DOI for tracking of collection.

## Costs of $622,492 for Construction Project Questioned

NPS awarded a $3.7 million firm-fixed-price contract in September 1994 for construction of 23 residential homes for NPS employees at Grand Canyon National Park. In October 1996, NPS notified the contractor that it had elected to accept the project as a nonconforming product and that it would complete the project using other contractors. At that time, the contract totaled $4,043,675 after eight modifications. In October 1997, the contractor submitted a request for equitable adjustment in the amount of $2,689,662, alleging that it had incurred additional costs resulting from changes made by the Government. Of the $2,689,662 claimed by the contractor, we questioned costs of $622,492 for excess general and administrative expenses, profit, sales tax, and bonding costs. The contracting officer settled the claim for $1.4 million using the results of our review. Therefore, a response to the report was not required.

## Former Employee Sentenced for Theft, Embezzlement

A former NPS employee was sentenced in U.S. District Court for the District of Columbia on July 27, 1998, following a guilty plea to theft and embezzlement of Federal funds. The former employee pled guilty to submitting 253 fraudulent claims for reimbursement to NPS in the names of coworkers and to subsequently receiving checks and cash totaling $5,380.89. The former employee said that she used the monies to purchase illegal drugs. The employee was sentenced to 4 months of home detention and 3 years of probation and was ordered to make restitution of $5,380.89, to pay an assessment of $25, and to continue in a court-ordered drug treatment program. After receipt of a notice of proposed removal from her Federal position, the employee resigned from NPS.

# U.S. Fish and Wildlife Service

## Costs of $270,517 for Dam Questioned

In 1995, FWS awarded a firm-fixed-price contract to construct a new concrete intake structure, fish ladder, fish trap, and drain piping system at Foghorn Dam of the Methow River, Winthrop National Fish Hatchery, Winthrop, Washington. After modifications, the contract totaled $685,823. In February 1996, the contractor submitted a request for equitable adjustment for additional costs of $270,517, which the contractor claimed were incurred because it had to remove more water than it anticipated from the construction site (dewatering) and because of Government-caused delays. We questioned the entire $270,517 claimed by the contractor because the contract did not provide for an amount of dewatering that, if exceeded, would entitle the contractor to additional payments, and the contractor did not demonstrate that the Government caused the delays in the project. FWS's response to the report was not due during this semiannual reporting period.

## Former Law Enforcement Officer Makes False Statements, Destroys Evidence

On September 19, 1998, one day after resigning from Federal service, a former law enforcement officer with FWS pled guilty in U.S. District Court for the Middle District of Pennsylvania to a four-count indictment charging him with making false statements and destroying evidence to prevent its seizure. Investigation disclosed that in January and February 1993, the former FWS special agent provided paramilitary training to individuals at his rural residence, including six individuals who were subsequently convicted in the U.S. District Court for the Southern District of New York for engaging in a seditious conspiracy to commit acts of urban terrorism, including the bombing of the World Trade Center in New York City. In his guilty plea, the former law enforcement officer admitted that on three separate occasions between February and June 1993, he made false statements to investigators that he provided "Boy Scout"-type training in various wilderness survival skills to the individuals. He also admitted to disposing of semiautomatic assault rifles owned by the individuals to prevent the weapons' seizure by Federal law enforcement officials. Sentencing was pending during our semiannual review. This was a joint investigation with the Federal Bureau of Investigation (FBI).

# U.S. Geological Survey

## Employee Resigns Following Child Pornography Investigation

As reported in our last semiannual report, a USGS employee in Texas used a Government computer during office hours to access Internet sites that contained adult and child pornography. A joint investigation by OIG and the FBI disclosed that the employee used the Government computer while on duty to obtain and store

pornographic material, including pictures of children under the age of 12. Subsequent to being interviewed by an OIG special agent, the employee resigned from Federal service.

On February 24, 1998, the former employee pled guilty to possession of child pornography involving the sexual exploitation of minors. On September 22, 1998, the former employee was sentenced to 27 months of imprisonment to be followed by 24 months of supervised probation. He was also ordered to pay a special assessment of $100.

## Center Expenditures Acceptable, But Improvements in Cooperative Agreements Needed

During fiscal years 1995, 1996, and 1997, USGS's Environmental Management Technical Center expended $8.2 million for authorized activities (for example, to study rehabilitation and enhancement of fish and wildlife habitat) conducted under the Environmental Management Program. We found that (1) funds provided by the U.S. Army Corps of Engineers were used for their intended purposes, within the time frames specified, and in the amounts authorized; (2) reported Program expenditures, including overhead, were accurately supported by the accounting system; and (3) acquisitions were awarded and administered in accordance with applicable regulations. However, cooperative agreements with the various states and universities involved in the Program did not always specify the tasks, including deliverables, to be performed, and property was not properly accounted for in accordance with applicable regulations. As a result, the specific tasks to be accomplished with Program funds of $1.1 million of the $8.2 million were not defined, and the costs incurred by the cooperators were not adequately monitored. USGS agreed with the report's three recommendations, stating that it had implemented two recommendations by requiring future amendments to cooperative agreements with universities and colleges to provide more detail to support the long-term resources monitoring program and by reviewing single audit reports of cooperators to ensure that reported deficiencies which have an impact on the Program have been corrected. USGS developed plans for implementation of the third recommendation, which was to conduct an inventory of equipment. Based on USGS's response, we considered two recommendations resolved and implemented and one recommendation resolved but not implemented.

## APPENDIX 1

## SUMMARY OF AUDIT ACTIVITIES FROM APRIL 1, 1998, THROUGH SEPTEMBER 30, 1998

| AUDITS PERFORMED BY: | | | | |
|---|---|---|---|---|
| | OIG STAFF | OTHER FEDERAL AUDITORS (With Review and Processing by OIG Staff) | NON-FEDERAL AUDITORS (With Review and Processing by OIG Staff) | |
| | Internal and Contract Audits | Contract and Grant Audits | Single Audits | TOTAL |
| **REPORTS ISSUED TO:** | | | | |
| **Department/ Office of the Secretary** | 6 | 0 | 0 | 6 |
| **Fish and Wildlife and Parks** | 10 | 7 | 4 | 21 |
| **Indian Affairs** | 8 | 1 | 123 | 132 |
| **Insular Areas** | 6 | 0 | 17 | 23 |
| **Land and Minerals Management** | 9 | 6 | 0 | 15 |
| **Water and Science** | 4 | 4 | 3 | 11 |
| **Subtotal** | 43 | 18 | 147 | 208 |
| **INDIRECT COST PROPOSALS NEGOTIATED FOR:** | | | | |
| **Indian Tribes and Organizations** | 86 | 0 | 0 | 86 |
| **Insular Areas** | 11 | 0 | 0 | 11 |
| **State Agencies** | 20 | 0 | 0 | 20 |
| **Subtotal** | 117 | 0 | 0 | 117 |
| **TOTAL** | 160 | 18 | 147 | 325 |

## APPENDIX 2

# AUDIT REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 1998

This listing includes all internal, contract, and single audit reports issued and indirect cost agreements negotiated during the 6-month period ended September 30, 1998. It provides report number, title, issue date, and monetary amounts identified in each report (*funds to be put to better use, **questioned costs, ***unsupported costs [unsupported costs are included in questioned costs], and ****lost or potential additional revenues).

## INTERNAL AUDITS

### BUREAU OF INDIAN AFFAIRS

**98-I-407** BUREAU OF INDIAN AFFAIRS PRINCIPAL FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (4/8/98)

**98-I-479** YEAR 2000 READINESS OF AUTOMATED INFORMATION SYSTEMS AT THE BUREAU OF INDIAN AFFAIRS (6/5/98)

**98-I-483** FOLLOWUP OF GENERAL CONTROLS OVER AUTOMATED INFORMATION SYSTEMS, OPERATIONS SERVICE CENTER, BUREAU OF INDIAN AFFAIRS (6/10/98)

**98-I-587** INDIAN PROBATE PROCESS AT THE YAKAMA AND PUGET SOUND AGENCIES, PORTLAND AREA OFFICE, BUREAU OF INDIAN AFFAIRS (7/29/98)

**98-I-672** INDIAN PROBATE PROCESS AT THE MINNESOTA AREA OFFICE, BUREAU OF INDIAN AFFAIRS (9/23/98)

**98-I-703** AGRICULTURAL LEASING AND GRAZING ACTIVITIES, FORT PECK AGENCY, BUREAU OF INDIAN AFFAIRS (9/30/98)

**98-I-704** INDIAN ACUTE DISTRESS DONATION PROGRAM FOR SELECTED RESERVATIONS UNDER THE JURISDICTION OF THE BILLINGS AREA OFFICE, BUREAU OF INDIAN AFFAIRS (9/30/98)

**98-E-490** PROPOSED SETTLEMENT FOR UNDERRECOVERY OF INDIRECT COSTS BY THE CONFEDERATED TRIBES OF THE SILETZ INDIANS (6/2/98) *$330,771

### BUREAU OF LAND MANAGEMENT

**98-I-399** SALVAGE TIMBER PROGRAM, BUREAU OF LAND MANAGEMENT (4/2/98)

**98-I-419** THE ADOPT-A-HORSE PROGRAM, BUREAU OF LAND MANAGEMENT (4/30/98)

**98-I-551** REIMBURSEMENT OF FIREFIGHTING COSTS, BUREAU OF LAND MANAGEMENT (7/27/98) *$47,000 & ****$6,622,000

**98-I-646** RESOURCE ADVISORY COUNCILS, RANGELAND MANAGEMENT PROGRAM, BUREAU OF LAND MANAGEMENT (9/21/98)

**98-I-689** FOLLOWUP OF NEVADA LAND EXCHANGE ACTIVITIES, BUREAU OF LAND MANAGEMENT (9/30/98)

**98-I-714** WORKING CAPITAL FUND, BUREAU OF LAND MANAGEMENT (9/30/98)

## BUREAU OF RECLAMATION

**98-I-623** FOLLOWUP OF MAINFRAME COMPUTER POLICIES AND PROCEDURES, ADMINISTRATIVE SERVICE CENTER, BUREAU OF RECLAMATION (8/20/98)

**98-I-630** AWARD AND ADMINISTRATION OF CONTRACTS FOR THE PROGRAMMATIC ENVIRONMENTAL IMPACT STATEMENT FOR IMPLEMENTATION OF THE CENTRAL VALLEY PROJECT IMPROVEMENT ACT, BUREAU OF RECLAMATION (8/31/98) **$57,486

## INSULAR AREAS

### American Samoa

**98-I-653** LEGISLATURE RENOVATION PROJECT, LEGISLATURE OF AMERICAN SAMOA, AMERICAN SAMOA GOVERNMENT (8/28/98) *$1,232,699

### Guam

**98-I-570** ASSESSMENT AND COLLECTION OF GROSS RECEIPTS TAXES, DEPARTMENT OF REVENUE AND TAXATION, GOVERNMENT OF GUAM (7/17/98) ****$3,024,512

**98-I-643** OPERATIONAL FUNDING STATUS, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (8/28/98) *$4,009,331

### U.S. Virgin Islands

**98-I-468** FOLLOWUP OF RECOMMENDATIONS RELATING TO THE BUREAU OF CORRECTIONS, DEPARTMENT OF JUSTICE, GOVERNMENT OF THE VIRGIN ISLANDS (5/29/98)

**98-I-669** ADMINISTRATIVE FUNCTIONS, TERRITORIAL COURT OF THE VIRGIN ISLANDS (9/9/98) *$143,100 & **$79,342

**98-I-670** INTERFUND LOANS AND FEDERAL GRANT BALANCES, GOVERNMENT OF THE VIRGIN ISLANDS (9/9/98) *$38,100,000 & **$120,000,000

## MINERALS MANAGEMENT SERVICE

**98-I-398** EXTERNAL QUALITY CONTROL REVIEW OF THE AUDIT DIVISIONS, MINERALS MANAGEMENT SERVICE (4/2/98)

**98-I-484** MINERALS MANAGEMENT SERVICE'S WORK REGARDING UNDERPRICING OF CALIFORNIA CRUDE OIL (6/10/98)

## MULTI-OFFICE

**98-I-442** DEPARTMENT OF THE INTERIOR CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEAR 1997 (4/30/98)

**98-T-469** TESTIMONY ON TEN KEY MANAGEMENT ISSUES (5/20/98)

**98-I-648** SELECTED TELECOMMUNICATIONS CHARGES, DEPARTMENT OF THE INTERIOR (9/10/98) *$46,300

**98-I-708** BIENNIAL REPORT ON THE FEDERAL ROYALTY MANAGEMENT SYSTEM FOR FISCAL YEARS 1996 AND 1997 (9/30/98)

## NATIONAL PARK SERVICE

**98-I-406** FOLLOWUP OF RECOMMENDATIONS CONCERNING UTILITY RATES IMPOSED BY THE NATIONAL PARK SERVICE (4/15/98) ****$37,607,684

**98-I-415** NATIONAL PARK SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (4/16/98)

**98-I-498** YEAR 2000 READINESS OF AUTOMATED INFORMATION SYSTEMS AT THE NATIONAL PARK SERVICE (6/19/98)

**98-I-686** SELECTED MANAGEMENT ACTIVITIES AT MANASSAS NATIONAL BATTLEFIELD PARK, NATIONAL PARK SERVICE (9/21/98)

**98-I-690** UTILITY SERVICES ACQUISITIONS, NATIONAL PARK SERVICE (9/30/98)

### OFFICE OF THE SECRETARY

**98-I-711** MANAGEMENT ISSUES RELATING TO THE AUDIT OF THE UTAH RECLAMATION MITIGATION AND CONSERVATION COMMISSION FOR FISCAL YEARS 1996 AND 1997 (9/30/98) ****$50,000

**98-I-712** RECEIPT AND EXPENDITURE OF FUNDS BY THE UTAH RECLAMATION MITIGATION AND CONSERVATION COMMISSION FOR FISCAL YEARS 1996 AND 1997 (9/30/98) *$55,000

### U.S. FISH AND WILDLIFE SERVICE

**98-I-404** U.S. FISH AND WILDLIFE SERVICE FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (4/7/98)

**98-I-701** YEAR 2000 READINESS OF AUTOMATED INFORMATION SYSTEMS AT THE U.S. FISH AND WILDLIFE SERVICE (9/28/98)

### U.S. GEOLOGICAL SURVEY

**98-I-401** U.S. GEOLOGICAL SURVEY FINANCIAL STATEMENTS FOR FISCAL YEARS 1996 AND 1997 (4/7/98)

**98-I-580** SELECTED ACTIVITIES OF THE UPPER MISSISSIPPI RIVER SYSTEM ENVIRONMENTAL MANAGEMENT PROGRAM, U.S. GEOLOGICAL SURVEY (7/27/98)

## CONTRACT AND GRANT AUDITS

### BUREAU OF INDIAN AFFAIRS

**98-E-709** BOMAR, INC., REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED UNDER BUREAU OF INDIAN AFFAIRS CONTRACT NO. 1450CBH002116 (9/30/98) *$2,169,615

### BUREAU OF LAND MANAGEMENT

**98-E-408** INFOTEC DEVELOPMENT, INC., FEDERAL SYSTEMS DIVISION, COSTS INCURRED FOR 15 MONTHS ENDED DECEMBER 31, 1995 (4/8/98)

**98-E-555** CODIAK CONSTRUCTION, REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. 1422-N670-C96-0046 (7/1/98) *$149,241

**98-E-675** PACER/INFOTEC, INC., FINAL COSTS SUBMITTED UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. N-652-C-3-0001 (9/14/98)

**98-E-676** PACER/INFOTEC, INC., FINAL COSTS SUBMITTED UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. OR952-CT9-1007 (9/14/98)

**98-E-685** DYNAMIC CONCEPTS, INC., COSTS BILLED FOR EIGHT FISCAL YEARS ENDED DECEMBER 31,1996, UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. AA852-CT9-37 (9/24/98)

**98-E-702** BROWN & ROOT, INC., BROWN & ROOT ENVIRONMENTAL BUSINESS UNIT, COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 31, 1994 (9/29/98)

## BUREAU OF RECLAMATION

**98-E-554** SCIENCE APPLICATIONS INTERNATIONAL CORPORATION, FINAL COSTS SUBMITTED UNDER BUREAU OF RECLAMATION COOPERATIVE AGREEMENT NO. CO289001 (7/1/98)

**98-E-618** HAGLER BAILLY CONSULTING, INC., FINAL COSTS SUBMITTED UNDER BUREAU OF RECLAMATION CONTRACT NO. 0-CS-40-0908 (8/7/98)

**98-E-624** BURNS AND ROE SERVICES CORPORATION, COMPLIANCE WITH COST ACCOUNTING STANDARD 406 (8/7/98)

## MINERALS MANAGEMENT SERVICE

**98-E-679** MAR, INC., COSTS INCURRED FOR 1994 AND 1995 (9/16/98)

## NATIONAL PARK SERVICE

**98-E-405** J.C.M. CONTROL SYSTEMS, INC., COSTS BILLED FOR TWO FISCAL YEARS ENDED DECEMBER 31, 1996, UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX300094906 (4/9/98) **$911,702

**98-E-633** RODRIGUEZ GENERAL CONTRACTORS COMPANY, CLAIMS SUBMITTED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX800094906 (8/13/98) *$622,492

## U.S. FISH AND WILDLIFE SERVICE

**98-E-396** GREENHORNE & O'MARA, INC., REQUEST FOR EQUITABLE ADJUSTMENT FOR STOP WORK ORDER UNDER U.S. FISH AND WILDLIFE SERVICE CONTRACT NO. 14-48-0009-96-001 (4/2/98) *$75,472

**98-E-429** GEOCAL, INC., COST PROPOSAL SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER REQUEST FOR PROPOSAL NO. 60181-8-R206 (4/23/98)

**98-E-538** LP&H MECHANICAL COMPANY, REQUEST FOR EQUITABLE ADJUSTMENT CLAIM SUBMITTED UNDER U.S. FISH AND WILDLIFE SERVICE UNDER CONTRACT NO. 14-48-0001-95039(LFG) (6/29/98) *$270,517

**98-E-598** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO INDIANA DEPARTMENT OF NATURAL RESOURCES FOR THREE FISCAL YEARS ENDED JUNE 30, 1996 (7/27/98) **$880,789

**98-E-673** GREENHORNE & O'MARA, INC., EQUITABLE ADJUSTMENT PROPOSAL SUBMITTED UNDER U.S. FISH AND WILDLIFE SERVICE CONTRACT NO. 14-48-0009-96-002 (9/10/98) *$64,314

**98-E-674** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO WISCONSIN DEPARTMENT OF NATURAL RESOURCES FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (9/10/98) **$5,067,771

**98-E-681** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO NEW YORK DEPARTMENT OF ENVIRONMENTAL CONSERVATION FOR TWO FISCAL YEARS ENDED MARCH 31, 1996 (9/17/98) **$2,175,118

**98-E-705** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO RHODE ISLAND DEPARTMENT OF ENVIRONMENTAL MANAGEMENT, DIVISION OF FISH AND WILDLIFE, FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (9/30/98) **$1,104,906

## U.S. GEOLOGICAL SURVEY

**98-E-700** WOODS HOLE OCEANOGRAPHIC INSTITUTION, COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 31, 1997 (9/29/98)

# SINGLE AUDITS

## BUREAU OF INDIAN AFFAIRS

**98-A-392** COLUSA INDIAN COMMUNITY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1993 (4/2/98)

**98-A-393** COLUSA INDIAN COMMUNITY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/2/98)

**98-A-394** COLUSA INDIAN COMMUNITY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1995 (4/2/98)

**98-A-395** COLUSA INDIAN COMMUNITY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/2/98)

**98-A-409** SOBOBA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/10/98)

**98-A-410** LA POSTA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (4/10/98)

**98-A-411** LA POSTA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/10/98)

**98-A-412** COAST INDIAN COMMUNITY OF THE RESIGHINI RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/10/98) **$5,658

**98-A-422** PONCA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/23/98) **$13,400

**98-A-423** NORTHERN CHEYENNE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/23/98)

**98-A-424** NISQUALLY INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (4/24/98)

**98-A-425** NISQUALLY INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (4/24/98)

**98-A-426** JAMESTOWN S'KLALLAM TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/24/98)

**98-A-427** MANZANITA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/24/98)

**98-A-428** GUIDIVILLE BAND OF POMO INDIANS, FISCAL YEAR ENDED JULY 31, 1996 (4/24/98) **$2,486

**98-A-430** GILA RIVER INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (4/23/98)

**98-A-431** GILA RIVER INDIAN COMMUNITY, FISCAL YEAR ENDED MARCH 31, 1996 (4/23/98)

**98-A-432** GILA RIVER INDIAN COMMUNITY, FISCAL YEAR ENDED MARCH 31, 1997 (4/23/98)

**98-A-444** FLANDREAU SANTEE SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/8/98)

**98-A-445** INTERTRIBAL AGRICULTURE COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/8/98)

**98-A-446** OGLALA SIOUX TRIBAL PUBLIC SAFETY COMMISSION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/8/98) **$26,116

**98-A-447** LAC COURTE OREILLES BAND OF LAKE SUPERIOR CHIPPEWA INDIANS OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/8/98)

**98-A-448** NATIVE VILLAGE OF KOTZEBUE, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/7/98)

**98-A-449** NATIVE VILLAGE OF FORT YUKON, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/8/98)

**98-A-450** KICKAPOO TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/8/98)

**98-A-451** REDDING RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/8/98)

**98-A-452** REDDING RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/8/98)

**98-A-453** IOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/8/98)

**98-A-454** EASTERN SHOSHONE TRIBE OF THE WIND RIVER RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/8/98)

**98-A-460** NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/15/98) **$7,082

**98-A-461** NATIVE VILLAGE OF GAMBELL, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/15/98)

**98-A-462** TONKAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (5/15/98)

**98-A-463** TONKAWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (5/15/98) **$5,649

**98-A-470** PAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1995 (5/22/98)

**98-A-471** COQUILLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/22/98)

**98-A-472** ESTOM YUMEKA MAIDU OF ENTERPRISE RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1996 (5/22/98)

**98-A-473** QUILEUTE TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/22/98) **$7,542

**98-A-474** QUILEUTE TRIBAL SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (5/22/98) **$14,396

**98-A-475** CRAZY HORSE SCHOOL, FISCAL YEAR ENDED JUNE 30, 1997 (5/22/98)

**98-A-476** SANTA YSABEL BAND OF MISSION INDIANS, TWO FISCAL YEARS ENDED DECEMBER 31, 1994 (5/22/98)

**98-A-477** SANTA YSABEL BAND OF MISSION INDIANS, TWO FISCAL YEARS ENDED DECEMBER 31, 1996 (5/22/98)

**98-A-485** SANTEE SIOUX TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/28/98) **$4,680

**98-A-486** WASHOE TRIBE OF NEVADA AND CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1994 (5/28/98)

**98-A-487** UTE INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (5/28/98)

**98-A-488** BAD RIVER BAND OF LAKE SUPERIOR TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (5/28/98) **$78,656

**98-A-489** HOPI TRIBE, FISCAL YEAR ENDED NOVEMBER 30, 1995 (5/28/98)

**98-A-508** TUNICA-BILOXI INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/12/98) **$84,688

**98-A-509** RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/12/98)

**98-A-521** PRAIRIE BAND OF POTAWATOMI INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/19/98) **$5,011

**98-A-522** PRAIRIE BAND OF POTAWATOMI INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/19/98)

**98-A-523** CONFEDERATED TRIBES AND BANDS OF THE YAKAMA INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/19/98) **$20,349

**98-A-524** TULALIP TRIBES OF WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/19/98)

**98-A-525** BURNS-PAIUTE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (6/19/98)

**98-A-526** BURNS-PAIUTE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (6/19/98)

**98-A-527** BURNS-PAIUTE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/19/98)

**98-A-528** PIERRE INDIAN LEARNING CENTER, FISCAL YEAR ENDED JUNE 30, 1996 (6/19/98)

**98-A-529** NORTHERN CHEYENNE TRIBAL SCHOOLS, FISCAL YEAR ENDED JUNE 30, 1996 (6/19/98)

**98-A-530** PUYALLUP TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/19/98)

**98-A-531** PUYALLUP TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/19/98)

**98-A-532** PUEBLO DE SAN FELIPE, FISCAL YEAR ENDED DECEMBER 31, 1996 (6/19/98)

**98-A-545** NEBRASKA INDIAN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1994 (6/30/98) **$1,453

**98-A-546** NEBRASKA INDIAN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1995 (6/30/98)

**98-A-556** WALKER RIVER PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/2/98)

**98-A-557** COLORADO RIVER INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/2/98)

**98-A-558** QUECHAN INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (7/2/98)

**98-A-559** APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1995 (7/2/98)

**98-A-560** PUEBLO DE SAN ILDEFONSO, FISCAL YEAR ENDED DECEMBER 31, 1993 (7/2/98)

**98-A-561** LITTLE WOUND SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1997 (7/2/98)

**98-A-562** SITKA TRIBE OF ALASKA, FISCAL YEAR ENDED DECEMBER 31, 1995 (7/2/98)

**98-A-563** SITKA TRIBE OF ALASKA, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/2/98)

**98-A-564** FORT SILL APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/2/98)

**98-A-565** KALISPEL TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/2/98)

**98-A-566** CANONCITO COMMUNITY SCHOOL BOARD OF EDUCATION, INC., FISCAL YEAR ENDED JUNE 30, 1996 (7/2/98)

**98-A-567** HAVASUPAI TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (7/2/98) **$1,665,535

**98-A-568** TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/2/98)

**98-A-571** YOMBA SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/9/98)

**98-A-588** JICARILLA APACHE TRIBE, FISCAL YEAR ENDED JUNE 30, 1996 (7/17/98)

**98-A-589** LITTLE BIG HORN COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/16/98)

**98-A-590** SEMINOLE NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (7/17/98)

**98-A-591** CHUGACHMIUT, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/16/98)

**98-A-592** PUEBLO OF ACOMA, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/16/98) **$83,287

**98-A-593** BLACKFEET TRIBE OF THE BLACKFEET INDIAN RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (7/16/98)

**98-A-594** BLACKFEET TRIBE OF THE BLACKFEET INDIAN RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/16/98)

**98-A-599** GILA RIVER INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (7/31/98)

**98-A-600** HUALAPAI TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/31/98) **$6,775

**98-A-611** ALL INDIAN PUEBLO COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1995 (8/7/98)

**98-A-612** ALL INDIAN PUEBLO COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1996 (8/7/98) **$155,628

**98-A-613** PUEBLO OF SAN JUAN, FISCAL YEAR ENDED DECEMBER 31, 1995 (8/7/98)

**98-A-614** SINTE GLESKA UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/7/98)

**98-A-615** SINTE GLESKA UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/7/98)

**98-A-616** LOCAL INDIAN EDUCATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/7/98) **$2,831

**98-A-617** SHOSHONE-BANNOCK TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/7/98)

**98-A-619** SANTO DOMINGO TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/7/98)

**98-A-625** WINNEBAGO TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/6/98)

**98-A-634** OJIBWA INDIAN SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (8/14/98)

**98-A-635** COLLEGE OF THE MENOMINEE NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (8/14/98)

**98-A-636** COLLEGE OF THE MENOMINEE NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/14/98)

**98-I-637** COLLEGE OF THE MENOMINEE NATION, FISCAL YEAR ENDED JUNE 30, 1996 (8/14/98)

**98-I-638** THREE AFFILIATED TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/14/98) **$2,404

**98-A-639** FORT BELKNAP COLLEGE, INC., FISCAL YEAR ENDED AUGUST 31, 1996 (8/14/98)

**98-A-640** NISQUALLY INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (8/14/98)

**98-A-641** TURTLE MOUNTAIN COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1997 (8/14/98)

**98-A-642** STILLAGUAMISH TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30,1997 (8/14/98)

**98-A-649** HOPI TRIBE, FISCAL YEAR ENDED NOVEMBER 30, 1996 (8/20/98)

**98-A-657** FALLON PAIUTE-SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (8/26/98) **$22,796

**98-A-658** TOHONO O'ODHAM NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/26/98)

**98-A-659** QUAPAW TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/28/98)

**98-A-660** KIALEGEE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (8/28/98)

**98-A-661** KIALEGEE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/28/98)

**98-A-662** KIALEGEE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (8/28/98)

**98-A-663** TIOSPA ZINÀ TRIBAL SCHOOL, FISCAL YEAR ENDED JUNE 30, 1997 (8/28/98)

**98-A-664** PORT GRAHAM VILLAGE COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1994 (8/28/98)

**98-A-665** PUEBLO OF TESUQUE, FISCAL YEAR ENDED DECEMBER 31, 1996 (8/28/98)

**98-A-682** FLANDREAU SANTEE SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (9/17/98) **$2,380

**98-A-683** MILLE LACS BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (9/17/98) **$1,047

**98-A-692** NOME ESKIMO COMMUNITY, FISCAL YEAR ENDED DECEMBER 31, 1996 (9/25/98)

**98-A-693** FORT BIDWELL INDIAN RESERVATION COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (9/25/98)

**98-A-694** HOPI DAY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (9/25/98)

**98-A-695** NATIVE VILLAGE OF TANANA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (9/25/98)

**98-A-696** NOATAK IRA COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (9/25/98)

**98-A-697** KNIK TRIBAL COUNCIL, FISCAL YEAR ENDED JUNE 30, 1998 (9/25/98) **$5,755

**98-A-698** NULATO TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (9/25/98)

**98-A-706** KIOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1995 (9/28/98)

## BUREAU OF RECLAMATION

**98-A-626** CENTRAL BASIN MUNICIPAL WATER DISTRICT, FISCAL YEAR ENDED JUNE 30, 1997 (8/6/98)

**98-A-651** GREATER WENATCHEE IRRIGATION DISTRICT, TWO FISCAL YEARS ENDED DECEMBER 31, 1996 (8/20/98)

## INSULAR AREAS

### Commonwealth of the Northern Mariana Islands

**98-A-496** COMMONWEALTH PORTS AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/8/98)

**98-A-503** COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/10/98)

## Guam

**98-A-420** GUAM TELEPHONE AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/22/98)

**98-A-443** GUAM INTERNATIONAL AIRPORT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/5/98)

**98-A-504** UNIVERSITY OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/12/98)

**98-A-515** GUAM COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (6/15/98)

**98-A-519** GUAM COMMUNITY COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/16/98)

**98-A-535** GUAM COMMUNITY COLLEGE FOUNDATION, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6/24/98)

**98-A-536** GUAM COMMUNITY COLLEGE FOUNDATION, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1994 (6/24/98)

**98-A-553** GUAM COMMUNITY COLLEGE FOUNDATION, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1996 (7/1/98)

**98-A-680** SANCTUARY, INCORPORATED, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (9/16/98)

## Republic of the Marshall Islands

**98-A-645** COLLEGE OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (8/20/98)

## Pohnpei

**98-A-666** POHNPEI FAMILY HEAD START PROGRAM, FISCAL YEAR ENDED MARCH 31, 1997 (9/4/98)

## U.S. Virgin Islands

**98-A-482** VIRGIN ISLANDS PORT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/26/98)

## American Samoa

**98-A-520** AMERICAN SAMOA GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6/17/98) **$9,208

**98-A-533** AMERICAN SAMOA GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (6/22/98) **$40,495

# NATIONAL BIOLOGICAL SERVICE

**98-A-650** CADDO LAKE INSTITUTE, INC., FISCAL YEAR ENDED JUNE 30, 1995 (8/20/98)

# NATIONAL PARK SERVICE

**98-A-421** ACCOKEEK FOUNDATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1996 (4/23/98)

**98-A-510** NATIONAL TRUST FOR HISTORIC PRESERVATION IN THE UNITED STATES, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/12/98)

**98-A-627** SOUTH CAROLINA DEPARTMENT OF PARKS, RECREATION AND TOURISM, FISCAL YEAR ENDED JUNE 30, 1996 (8/6/98)

**98-A-687** NATIONAL CONFERENCE OF STATE HISTORIC PRESERVATION OFFICERS, FISCAL YEAR ENDED DECEMBER 31, 1997 (9/25/98)

# NON-DEPARTMENT OF THE INTERIOR

**98-A-413** OFFICE OF YOUTH AFFAIRS, COMMONWEALTH OF PUERTO RICO, FISCAL YEAR ENDED JUNE 30, 1996 (4/14/98)

# INDIRECT COST PROPOSALS

## BUREAU OF INDIAN AFFAIRS

**98-P-400** SISSETON-WAHPETON SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/6/98)

**98-P-402** QUECHAN INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (4/7/98) *$37,170

**98-P-403** QUECHAN INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (4/7/98)

**98-P-416** CHICKASAW NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/20/98) *$1,428,235

**98-P-417** SANTA CLARA INDIAN PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1996 (4/21/98)

**98-P-436** PUEBLO OF ACOMA, FISCAL YEAR ENDED DECEMBER 31, 1997 (4/27/98) *$19,940

**98-P-437** CONFEDERATED SALISH AND KOOTENAI TRIBES OF THE FLATHEAD RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/27/98) *$39,709

**98-P-438** SHOSHONE-PAIUTE TRIBES OF THE DUCK VALLEY RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (4/27/98) *$26,622

**98-P-439** SHOSHONE-PAIUTE TRIBES OF THE DUCK VALLEY RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/27/98) *$30,661

**98-P-440** DUCKWATER SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (4/27/98)

**98-P-441** KLAMATH TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1997 (4/28/98)

**98-P-455** SINTE GLESKA UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/11/98)

**98-P-456** SINTE GLESKA UNIVERSITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (5/11/98)

**98-P-457** UNITED TRIBES TECHNICAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1997 (5/13/98) *$253

**98-P-459** SAN PASCUAL BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/14/98) *$2,512

**98-P-464** PUEBLO OF SANDIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/18/98) *$20,659

**98-P-465** PUEBLO OF SANDIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/18/98)

**98-P-466** SHOSHONE-BANNOCK TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/19/98) *$134,370

**98-P-467** MECHOOPDA TRIBE OF CHICO RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (5/19/98)

**98-P-481** FORT BELKNAP COMMUNITY COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/26/98)

**98-P-491** SOUTHERN UTE COMMUNITY ACTION PROGRAMS, INC., FISCAL YEAR ENDED DECEMBER 31, 1998 (5/28/98)

**98-P-492** PUEBLO DE COCHITI, FISCAL YEAR ENDED DECEMBER 31, 1997 (5/28/98) *$793

**98-P-493** ONEIDA TRIBE OF INDIANS OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (5/29/98)

**98-P-494** CHEROKEE BOYS CLUB, INC., FISCAL YEAR ENDED JUNE 30, 1998 (5/29/98)

**98-P-495** GREAT LAKES INTER-TRIBAL COUNCIL, FISCAL YEAR ENDED JUNE 30, 1998 (5/29/98)

**98-P-501** CLOVERDALE RANCHERIA OF POMO INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (6/8/98)

**98-P-505** KIPNUK TRADITIONAL COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1997 (6/11/98)

**98-P-506** PASCUA YAQUI TRIBE OF ARIZONA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/11/98) *$170,699

**98-P-507** PASCUA YAQUI TRIBE OF ARIZONA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/11/98) *$216,362

**98-P-511** BAY MILLS COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1998 (6/11/98)

**98-P-512** LAC COURTE OREILLES TRIBAL GOVERNING BOARD, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/11/98)

**98-P-513** FOREST COUNTY POTAWATOMI COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/11/98)

**98-P-514** FORT BELKNAP COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/13/98)

**98-P-518** PONCA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (6/15/98) *$32,812

**98-P-539** CHICKEN RANCH RANCHERIA OF ME-WUK INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (6/30/98)

**98-P-540** CHICKEN RANCH RANCHERIA OF ME-WUK INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (6/30/98) *$40,757

**98-P-541** APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1998 (6/30/98)

**98-P-542** GILA RIVER INDIAN COMMUNITY, FISCAL YEAR ENDED MARCH 31, 1998 (6/30/98)

**98-P-543** KAW NATION, FISCAL YEAR ENDED DECEMBER 31, 1997 (6/30/98) *$90,414

**98-P-544** FORT SILL APACHE TRIBE, 8 MONTHS ENDED AUGUST 31, 1998 (6/30/98)

**98-P-549** NORTHWESTERN BAND OF THE SHOSHONE NATION, FISCAL YEAR ENDED DECEMBER 31, 1997 (6/30/98) *$117,796

**98-P-550** CONFEDERATED TRIBES OF COOS, LOWER UMPQUA, AND SIUSLAW INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/30/98)

**98-P-569** DELAWARE TRIBE OF WESTERN OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/6/98)

**98-P-572** TRINIDAD RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/9/98)

**98-P-573** CONFEDERATED TRIBES OF THE GOSHUTE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/9/98)

**98-P-574** GREENVILLE INDIAN RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/9/98)

**98-P-575** GREENVILLE INDIAN RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/9/98)

**98-P-576** SAN JUAN SOUTHERN PAIUTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (7/9/98)

**98-P-577** SAN JUAN SOUTHERN PAIUTE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/9/98)

**98-P-578** IOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/9/98) *$8,003

**98-P-579** CHEYENNE RIVER SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30,1997 (7/10/98)

**98-P-581** PUEBLO OF ZUNI, FISCAL YEAR ENDED DECEMBER 31, 1996 (7/13/98)

**98-P-582** PUEBLO OF ZUNI, FISCAL YEAR ENDED DECEMBER 31, 1997 (7/13/98)

**98-P-583** PUEBLO OF ZUNI, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/13/98)

**98-P-585** PUEBLO OF LAGUNA, FISCAL YEAR ENDED FEBRUARY 28, 1997 (7/14/98) *$17,834

**98-P-586** PUEBLO OF LAGUNA, FISCAL YEAR ENDED FEBRUARY 28, 1998 (7/14/98)

**98-P-595** BOIS FORTE RESERVATION TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/17/98)

**98-P-596** MOORETOWN RANCHERIA OF MAIDU INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/21/98)

**98-P-597** TABLE BLUFF RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/23/98)

**98-P-601** BLACKFEET NATION TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (7/31/98)

**98-P-602** BLACKFEET NATION TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/31/98) *$16,216

**98-P-603** BISHOP PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/30/98)

**98-P-604** TE-MOAK TRIBE OF WESTERN SHOSHONE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/30/98) *$35,749

**98-P-605** ROUND VALLEY INDIAN TRIBES, FISCAL YEAR ENDED DECEMBER 31, 1998 (7/31/98)

**98-P-606** NORTHWEST INDIAN FISHERIES COMMISSION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (7/31/98) *$60,681

**98-P-607** MENOMINEE INDIAN TRIBE OF WISCONSIN, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/4/98)

**98-P-620** POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1996 (8/6/98)

**98-P-621** POINT NO POINT TREATY COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/6/98)

**98-P-628** MUCKLESHOOT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/7/98)

**98-P-629** FOND DU LAC RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/10/98)

**98-P-631** NEZ PERCE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/11/98) *$322,783

**98-P-632** PONCA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30,1998 (8/13/98) *$10,652

**98-P-644** SAULT STE. MARIE TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/19/98)

**98-P-647** HANNAHVILLE INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/20/98)

**98-P-652** PINOLEVILLE BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/21/98) *$5,423

**98-P-654** CHITIMACHA TRIBE OF LOUISIANA, FISCAL YEAR ENDED DECEMBER 31, 1998 (8/24/98)

**98-P-655** YUROK TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (8/25/98) *$7,811

**98-P-656** PUEBLO OF PICURIS, FISCAL YEAR ENDED DECEMBER 31, 1997 (8/25/98) *$16,344

**98-P-671** SKY PEOPLE EDUCATION COMMITTEE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/8/98) *$1,662

**98-P-677** MENOMINEE TRIBAL ENTERPRISES, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/15/98)

**98-P-678** BAY MILLS INDIAN COMMUNITY, FISCAL YEAR ENDED DECEMBER 31, 1998 (9/15/98)

**98-P-684** POARCH BAND OF CREEK INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (9/18/98)

**98-P-688** KEWEENAW BAY INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/22/98)

**98-P-699** COLUMBIA RIVER INTER-TRIBAL FISH COMMISSION, FISCAL YEAR ENDED DECEMBER 31, 1998 (9/25/98)

**98-P-707** BAD RIVER BAND OF LAKE SUPERIOR TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (9/29/98)

**98-P- 716** PUEBLO OF ZUNI, FISCAL YEAR ENDED DECEMBER 31, 1994 (7/13/98)

## INSULAR AREAS

### Commonwealth of the Northern Mariana Islands

**98-P-433** COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS PUBLIC SCHOOL SYSTEM, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999 (4/27/98) *$63,618

**98-P-497** COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999 (6/8/98)

### Guam

**98-P-537** UNIVERSITY OF GUAM, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999 (6/24/98)

**98-P-710** GOVERNMENT OF GUAM, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999 (9/30/98)

### Republic of Palau

**98-P-414** REPUBLIC OF PALAU, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1998 (4/10/98)

### U.S. Virgin Islands

**98-P-391** GOVERNMENT OF THE VIRGIN ISLANDS DEPARTMENT OF HUMAN SERVICES FOR THREE FISCAL YEARS ENDED SEPTEMBER 30, 1999 (4/1/98)

**98-P-418** GOVERNMENT OF THE VIRGIN ISLANDS DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE FOR THREE FISCAL YEARS ENDED SEPTEMBER 30, 1999 (4/16/98)

### American Samoa

**98-P-434** AMERICAN SAMOA GOVERNMENT, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1994 (4/27/98) *$498,692

**98-P-435** AMERICAN SAMOA GOVERNMENT, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1995 (4/27/98) *$282,772

**98-P-516** AMERICAN SAMOA GOVERNMENT, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1996 (6/15/98)

**98-P-517** AMERICAN SAMOA GOVERNMENT, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1997 (6/15/98) *$39,189

## MULTI-OFFICE

**98-P-502** IDAHO DEPARTMENT OF PARKS AND RECREATION, FISCAL YEAR ENDED JUNE 30, 1998 (6/8/98)

## NATIONAL PARK SERVICE

**98-P-500** KANSAS STATE HISTORICAL SOCIETY, FISCAL YEAR ENDED JUNE 30, 1999 (6/8/98)

**98-P-667** MISSISSIPPI DEPARTMENT OF ARCHIVES AND HISTORY, FISCAL YEAR ENDED JUNE 30, 1999 (8/3/98)

**98-P-668** PENNSYLVANIA HISTORICAL AND MUSEUM COMMISSION, FISCAL YEAR ENDED JUNE 30, 1999 (9/30/98)

**98-P-713** OHIO HISTORICAL SOCIETY, FISCAL YEAR ENDED JUNE 30, 1999 (9/30/98)

## OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

**98-P-499** OKLAHOMA CONSERVATION COMMISSION, FISCAL YEAR ENDED JUNE 30, 2000 (6/8/98)

**98-P-534** VIRGINIA DEPARTMENT OF MINES, MINERALS AND ENERGY, FISCAL YEAR ENDED JUNE 30, 1999 (6/22/98)

**98-P-609** VIRGINIA DEPARTMENT OF CONSERVATION AND RECREATION, FISCAL YEAR ENDED JUNE 30, 1999 (8/5/98)

**98-P-691** WEST VIRGINIA DIVISION OF ENVIRONMENTAL PROTECTION, FISCAL YEAR ENDED JUNE 30, 1999 (9/24/98)

## U.S. FISH AND WILDLIFE SERVICE

**98-P-397** MASSACHUSETTS FISHERIES, WILDLIFE AND ENVIRONMENTAL LAW ENFORCEMENT, FISCAL YEAR ENDED JUNE 30, 1999 (4/3/98)

**98-P-458** COLORADO DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1998 (5/13/98)

**98-P-478** ILLINOIS DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1998 (5/21/98)

**98-P-547** WEST VIRGINIA DIVISION OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1998 (6/29/98)

**98-P-548** WEST VIRGINIA DIVISION OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (6/30/98)

**98-P-552** PENNSYLVANIA FISH AND BOAT COMMISSION, FISCAL YEAR ENDED JUNE 30, 1999 (6/30/98)

**98-P-584** OKLAHOMA DEPARTMENT OF WILDLIFE CONSERVATION, FISCAL YEAR ENDED JUNE 30, 1999 (7/13/98)

**98-P-608** MARYLAND DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1998 (8/4/98)

**98-P-610** MISSISSIPPI DEPARTMENT OF WILDLIFE, FISHERIES AND PARKS, FISCAL YEAR ENDED JUNE 30, 1999 (8/6/98)

**98-P-622** PENNSYLVANIA GAME COMMISSION, FISCAL YEAR ENDED JUNE 30, 1997 (8/6/98)

## U.S. GEOLOGICAL SURVEY

**98-P-480** KANSAS STATE WATER OFFICE, FISCAL YEAR ENDED JUNE 30, 1999 (5/26/98)

## APPENDIX 3

## MONETARY IMPACT OF AUDIT ACTIVITIES FROM APRIL 1, 1998, THROUGH SEPTEMBER 30, 1998

| ACTIVITY | QUESTIONED COSTS | FUNDS TO BE PUT TO BETTER USE* | REVENUES** | TOTAL |
|---|---|---|---|---|
| **Bureau of Indian Affairs** | $2,225,604 | $5,413,308 | 0 | $7,638,912 |
| **Bureau of Land Managment** | 0 | 196,241 | 6,622,000 | 6,818,241 |
| **Bureau of Reclamation** | 57,486 | 0 | 0 | 57,486 |
| **Insular Areas: ***** | | | | |
| **- American Samoa** | 49,703 | 2,053,352 | 0 | 2,103,055 |
| **- Commonwealth of the Northern Mariana Islands** | 0 | 63,618 | 0 | 63,618 |
| **- Guam** | 0 | 4,009,331 | 3,024,512 | 7,033,843 |
| **- U.S. Virgin Islands** | 120,079,342 | 38,243,100 | 0 | 158,322,442 |
| **Multi-Office** | 0 | 46,300 | 0 | 46,300 |
| **National Park Service** | 911,702 | 622,492 | 37,607,684 | 39,141,878 |
| **Office of the Secretary** | 0 | 55,000 | 50,000 | 105,000 |
| **U.S. Fish and Wildlife Service** | 9,228,584 | 410,303 | 0 | 9,638,887 |
| **Total** | **$132,552,421** | **$51,113,045** | **$47,304,196** | **$230,969,662** |

* Includes monetary impact of indirect cost proposals negotiated.
** Represents lost or potential additional revenues.
*** Includes monetary impact of non-Federal funds ( see Appendix 4).

# APPENDIX 4

## NON-FEDERAL FUNDING INCLUDED IN MONETARY IMPACT OF AUDIT ACTIVITIES DURING THE 6-MONTH PERIOD ENDED SEPTEMBER 30, 1998

**No. 98-I-570** - "Assessment and Collection of Gross Receipts Taxes, Department of Revenue and Taxation, Government of Guam," dated July 1998. All of the $3,024,512 reported as monetary impact represents insular area funds.

**No. 98-I-643** - "Operational Funding Status, Department of Education, Government of Guam," dated August 1998. All of the $4,009,331 reported as monetary impact represents insular area funds.

**No. 98-I-653** - "Legislature Renovation Project, Legislature of American Samoa, American Samoa," dated August 1998. All of the $1,232,699 reported as monetary impact represents insular area funds.

**No. 98-I-669** - "Administrative Functions, Territorial Court of the Virgin Islands," dated September 1998. All of the $222,442 reported as monetary impact represents insular area funds.

**No. 98-I-670** - "Interfund Loans and Federal Grant Balances, Government of the Virgin Islands," dated September 1998. All of the $120 million reported as monetary impact for interfund loans represents a commingling of Federal and insular area funds. Therefore, individual insular area funds could not be determined.

## APPENDIX 5
## Table I

## INSPECTOR GENERAL AUDIT REPORTS WITH QUESTIONED COSTS

| | No. of Reports* | Questioned Costs | Unsupported Costs** |
|---|---|---|---|
| A. For which no management decision had been made by the commencement of the reporting period | 70 | $50,144,460 | $1,160,199 |
| B. Which were issued during the reporting period | 34 | 132,552,421 | 0 |
| Total (A+B) | 104 | $182,696,881 | $1,160,199 |
| C. For which a management decision was made during the reporting period | 34 | $4,490,312 | 0 |
| (i) dollar value of disallowed costs | 25 | $3,779,865 | 0 |
| (ii) dollar value of costs not disallowed | 12 | $710,447 | 0 |
| D. For which no management decision had been made by the end of the reporting period | 70 | $178,206,569 | $1,160,199 |
| E. For which no management decision was made within 6 months of issuance | 48 | $46,886,225 | $1,160,199 |

* Report totals cannot be reconciled because some reports have dollar amounts in both the allowed and disallowed categories.
** Unsupported costs are included in questioned costs.

## APPENDIX 5
## Table II

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

| | No. of Reports* | Dollar Value** |
|---|---|---|
| A. For which no management decision had been made by the commencement of the reporting period | 28 | $223,600,741 |
| B. Which were issued during the reporting period | 46 | 51,113,045*** |
| Total (A+B) | 74 | $274,713,786 |
| C. For which a management decision was made during the reporting period | 38 | $5,394,373 |
| (i) dollar value of recommendations that were agreed to by management | 38 | $5,324,343*** |
| (ii) dollar value of recommendations that were not agreed to by management | 3 | $70,030 |
| D. For which no management decision had been made by the end of the reporting period | 36 | $269,319,413 |
| E. For which no management decision was made within 6 months of issuance | 25 | $222,756,525 |

* Report totals cannot be reconciled because some reports have dollar amounts in both the agreed and disagreed categories.
** Amounts include preaward audits.
*** Amounts include indirect cost proposals negotiated.

## APPENDIX 5
## Table III

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

| | No. of Reports | Dollar Value |
|---|---|---|
| A. For which no management decision had been made by the commencement of the reporting period | 14 | $165,294,144 |
| B. Which were issued during the reporting period | 4 | 47,304,196 |
| Total (A+B) | 18 | $212,598,340 |
| C. For which a management decision was made during the reporting period | 5 | $141,878,196 |
| (i) dollar value of recommendations that were agreed to by management | 5 | $141,878,196 |
| (ii) dollar value of recommendations that were not agreed to by management | 0 | 0 |
| D. For which no management decision had been made by the end of the reporting period | 13 | $70,720,144 |
| E. For which no management decision was made within 6 months of issuance | 12 | $64,098,144 |

# APPENDIX 6

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

This listing includes a summary of internal, contract (except preawards), grant, and single audit reports that were over 6 months old on September 30, 1998, and still pending a management decision. It provides report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the audit report.

## INTERNAL AUDITS

### BUREAU OF LAND MANAGEMENT

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

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

### BUREAU OF RECLAMATION

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

## INSULAR AREAS

### American Samoa

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

### Commonwealth of the Northern Mariana Islands

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

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

### Guam

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

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

**93-I-1195** IMPACT OF THE COMPACT OF FREE ASSOCIATION ON THE GOVERNMENT OF GUAM (6/28/93)
1 RECOMMENDATION AND $15,911,978 UNRESOLVED

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

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

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

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

**98-I-179** PROTECTION AND ADVOCACY OF THE MARIANAS, TERRITORY OF GUAM (12/23/97)
10 RECOMMENDATIONS AND $741,687 UNRESOLVED

**98-I-264** LEGISLATURE CAPITAL IMPROVEMENT FUND, GUAM LEGISLATURE, GOVERNMENT OF GUAM (2/20/98)
4 RECOMMENDATIONS AND $4,159,110 UNRESOLVED

## Republic of the Marshall Islands

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

## U.S. Virgin Islands

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

**92-I-1086** PERSONNEL MANAGEMENT, GOVERNMENT OF THE VIRGIN ISLANDS (8/3/92)
6 RECOMMENDATIONS AND $51,542 UNRESOLVED

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

**93-I-572** SUPPLY AND EQUIPMENT MANAGEMENT, DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS (2/19/93)
9 RECOMMENDATIONS AND $310,000 UNRESOLVED

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

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

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

**97-I-40** DIVISION OF AGRICULTURE, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE, GOVERNMENT OF THE VIRGIN ISLANDS (10/21/96)
8 RECOMMENDATIONS AND $90,000 UNRESOLVED

**97-E-189** SUBGRANT ADMINISTRATION FOR DISASTER ASSISTANCE FUNDS, OFFICE OF MANAGEMENT AND BUDGET, GOVERNMENT OF THE VIRGIN ISLANDS (11/26/96)
2 RECOMMENDATIONS UNRESOLVED

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

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

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

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

**98-I-188** INTERNAL REVENUE TAXES, BUREAU OF INTERNAL REVENUE, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/97)
1 RECOMMENDATION UNRESOLVED

**98-I-191** BUILDING PERMIT FEES, DEPARTMENT OF PLANNING AND NATURAL RESOURCES, GOVERNMENT OF THE VIRGIN ISLANDS (12/30/97)
7 RECOMMENDATIONS AND $143,446 UNRESOLVED

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

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

## MINERALS MANAGEMENT SERVICE

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

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

## NATIONAL PARK SERVICE

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

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

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

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

**98-I-344** FOLLOWUP OF MAINTENANCE ACTIVITIES, NATIONAL PARK SERVICE (3/27/98) 3 RECOMMENDATIONS AND $411,000 UNRESOLVED

**98-I-389** CONCESSIONER IMPROVEMENT ACCOUNTS, NATIONAL PARK SERVICE (3/31/98) 2 RECOMMENDATIONS AND $224,800 UNRESOLVED

# CONTRACT AND GRANT AUDITS

## BUREAU OF INDIAN AFFAIRS

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

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

## INSULAR AREAS

### Republic of the Marshall Islands

**95-E-951** GRANT AND TRUST FUNDS PROVIDED FOR THE RONGELAP RESETTLEMENT PROJECT, REPUBLIC OF THE MARSHALL ISLANDS (5/22/95) $215,960 UNRESOLVED

## NATIONAL PARK SERVICE

**98-E-217** RAMPART WATERBLAST, INC., CLAIM SUBMITTED UNDER NATIONAL PARK SERVICE CONTRACT NO. 1443CX-3000-93-904 (1/8/98) $1,464,523 UNRESOLVED

## U.S. FISH AND WILDLIFE SERVICE

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

**97-E-1254** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO THE STATE OF FLORIDA'S DEPARTMENT OF ENVIRONMENTAL PROTECTION FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (9/18/97) 2 RECOMMENDATIONS UNRESOLVED

**98-E-198** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO COLORADO FOR TWO FISCAL YEARS ENDED JUNE 30, 1995 (1/16/98) 1 RECOMMENDATION AND $1,453,632 UNRESOLVED

**98-E-226** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO WASHINGTON'S DEPARTMENT OF FISH AND WILDLIFE FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (1/14/98) 11 RECOMMENDATIONS AND $217,500 UNRESOLVED

**98-E-390** U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO TENNESSEE FOR TWO FISCAL YEARS ENDED JUNE 30, 1996 (3/31/98) 12 RECOMMENDATIONS AND $959,477 UNRESOLVED

## U.S. GEOLOGICAL SURVEY

**93-E-339** TGS TECHNOLOGY, INC., CLOSING STATEMENT (12/22/92) $520,235 UNRESOLVED

# SINGLE AUDITS

## BUREAU OF INDIAN AFFAIRS

**96-A-1122** NORTHWESTERN BAND OF THE SHOSHONI NATION, FISCAL YEAR ENDED DECEMBER 30, 1994 (08/15/96)
1 RECOMMENDATION UNRESOLVED *(Circumstances beyond the Bureau's control have delayed resolution of the recommendation.)*

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

## BUREAU OF LAND MANAGEMENT

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

## INSULAR AREAS

### Commonwealth of the Northern Mariana Islands

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

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

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

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

**92-A-1179** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1989 (8/13/92)
1 RECOMMENDATION AND $168,711 UNRESOLVED

**93-A-110** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (10/26/92)
1 RECOMMENDATION AND $124,450 UNRESOLVED

**93-A-225** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (11/19/92)
1 RECOMMENDATION AND $1,119,377 UNRESOLVED

**93-A-1563** COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (9/13/93)
52 RECOMMENDATIONS AND $4,998,398 UNRESOLVED

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

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

**94-A-818** COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (6/16/94)
42 RECOMMENDATIONS UNRESOLVED

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

**94-A-1075** NORTHERN MARIANAS COLLEGE, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (7/29/94)
30 RECOMMENDATIONS AND $4,600 UNRESOLVED

**94-A-1083** MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (8/3/94)
5 RECOMMENDATIONS UNRESOLVED

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

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

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

## Federated States of Micronesia

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

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

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

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

### *Chuuk*

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

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

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

### *Kosrae*

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

### *Pohnpei*

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

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

### *Yap*

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

## Guam

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

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

## Republic of the Marshall Islands

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

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

## Republic of Palau

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

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

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

**93-A-1629** REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (9/30/93)
1 RECOMMENDATION AND $401,843 UNRESOLVED

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

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

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

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

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

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

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

## Trust Territory of the Pacific Islands

**91-A-1112** TRUST TERRITORY OF THE PACIFIC ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (7/31/91)
1 RECOMMENDATION AND $437,482 UNRESOLVED

## U.S. Virgin Islands

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

**93-A-177** UNIVERSITY OF THE VIRGIN ISLANDS, TWO FISCAL YEARS ENDED SEPTEMBER 30, 1991 (11/5/92)
4 RECOMMENDATIONS UNRESOLVED

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

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

## NATIONAL PARK SERVICE

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

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

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

## U.S. FISH AND WILDLIFE SERVICE

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

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

**97-A-993** VIRGINIA, FISCAL YEAR ENDED JUNE 30, 1995 (8/8/97)
2 RECOMMENDATIONS UNRESOLVED
*(Unresolved findings pertain to NPS.)*

**97-A-1180** WISCONSIN, FISCAL YEAR ENDED JUNE 30, 1995 (9/5/97)
3 RECOMMENDATIONS AND $26,410 UNRESOLVED
*(Unresolved findings pertain to NPS.)*

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

**97-A-1241** SOUTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1996 (9/17/97)
2 RECOMMENDATIONS UNRESOLVED
*(Unresolved findings pertain to NPS.)*

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

**98-A-149** ARIZONA, FISCAL YEAR ENDED JUNE 30, 1996 (12/2/97)
1 RECOMMENDATION UNRESOLVED
*(Unresolved finding pertains to NPS.)*

# APPENDIX 7

# SUMMARY OF INTERNAL AUDIT REPORTS OVER 6 MONTHS OLD PENDING CORRECTIVE ACTION

This is a listing of internal audit reports with management decisions over 6 months old for which corrective action has not been completed. It provides report number, title, issue date, and the number of recommendations without final corrective action. These audits continue to be monitored by the Focus Leader for Management Control and Audit Followup, Assistant Secretary for Policy, Management and Budget, for completion of corrective action. Note: The insular area reports contain recommendations made specifically to the insular area governors and other territorial officials, who do not report to the Secretary and are not subject to the policy, guidance, and administrative oversight established by the Assistant Secretary for Policy, Management and Budget.

## BUREAU OF INDIAN AFFAIRS

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

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

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

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

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

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

## BUREAU OF LAND MANAGEMENT

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

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

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

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

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

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

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

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

**97-I-1104** MANAGEMENT OF HERD LEVELS, WILD HORSE AND BURRO PROGRAM, BUREAU OF LAND MANAGEMENT (8/12/97)
2 RECOMMENDATIONS

**97-I-1299** RECREATION MANAGEMENT, BUREAU OF LAND MANAGEMENT (9/30/97)
4 RECOMMENDATIONS

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

## BUREAU OF RECLAMATION

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

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

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

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

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

**93-I-810** IMPLEMENTATION OF THE COLORADO RIVER BASIN SALINITY CONTROL PROGRAM (3/31/93)
3 RECOMMENDATIONS

**93-I-1641** PICK-SLOAN MISSOURI RIVER BASIN PROGRAM COST ALLOCATION (9/30/93)
5 RECOMMENDATIONS

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

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

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

**95-I-1204** FINANCIAL MANAGEMENT OF THE COLUMBIA BASIN PROJECT, PACIFIC NORTHWEST REGION (8/22/95)
1 RECOMMENDATION

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

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

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

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

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

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

## INSULAR AREAS

### American Samoa

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

### Commonwealth of the Northern Mariana Islands

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

**95-I-106** CONTRACTING AND CONTRACT ADMINISTRATION, COMMONWEALTH UTILITIES CORPORATION, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (11/14/94)
5 RECOMMENDATIONS

### Guam

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

**98-I-14** PROCUREMENT ACTIVITIES, PORT AUTHORITY OF GUAM, GOVERNMENT OF GUAM (10/7/97)
1 RECOMMENDATION

### Republic of Palau

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

### U.S. Virgin Islands

**91-I-1188** SECURITY AND MAINTENANCE OF CORRECTIONAL FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (8/29/91)
16 RECOMMENDATIONS

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

**92-I-90** PRISON OVERCROWDING, BUREAU OF CORRECTIONS (10/28/91)
5 RECOMMENDATIONS

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

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

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

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

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

**98-I-293** BUSINESS LICENSING FEES, DEPARTMENT OF LICENSING AND CONSUMER AFFAIRS, GOVERNMENT OF THE VIRGIN ISLANDS (2/27/98)
3 RECOMMENDATIONS

## MINERALS MANAGEMENT SERVICE

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

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

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

## MULTI-OFFICE

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

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

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

**96-I-1268** WITHDRAWN LANDS, DEPARTMENT OF THE INTERIOR (9/30/96)
2 RECOMMENDATIONS

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

**97-I-1293** VALUE ENGINEERING PROGRAM, DEPARTMENT OF THE INTERIOR (9/29/97)
4 RECOMMENDATIONS

**98-I-79** COSTS RECOVERED THROUGH NET RECEIPTS SHARING DEDUCTIONS, MINERALS MANAGEMENT SERVICE AND BUREAU OF LAND MANAGEMENT (10/22/97)
1 RECOMMENDATION

## NATIONAL PARK SERVICE

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

**93-I-1615** RECREATIONAL ASSISTANCE PROVIDED TO STATE AND LOCAL GOVERNMENTS (9/30/93)
1 RECOMMENDATION

**94-I-1211** CONCESSIONS MANAGEMENT IMPROVEMENT (9/26/94)
1 RECOMMENDATION

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

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

## OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

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

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

## OFFICE OF THE SECRETARY

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

## OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

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

**97-I-1167** JUDGMENT FUNDS AWARDED TO THE TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS (9/22/97)
1 RECOMMENDATION

**97-I-1168** JUDGMENT FUNDS AWARDED TO THE NAVAJO NATION (9/22/97)
1 RECOMMENDATION

**97-I-1169** JUDGMENT FUNDS AWARDED TO THE PAPAGO TRIBE OF ARIZONA (9/15/97)
2 RECOMMENDATIONS

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

## U.S. FISH AND WILDLIFE SERVICE

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

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

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

**97-I-1112** ADMINISTRATION OF GRANTS AWARDED UNDER THE NORTH AMERICAN WETLANDS CONSERVATION ACT, U.S. FISH AND WILDLIFE SERVICE (8/29/97)
1 RECOMMENDATION

**97-I-1302** PARTNERS FOR WILDLIFE HABITAT RESTORATION PROGRAM, U.S. FISH AND WILDLIFE SERVICE (9/29/97)
4 RECOMMENDATIONS

**97-I-1305** AUTOMATED LAW ENFORCEMENT SYSTEM, U.S. FISH AND WILDLIFE SERVICE (9/30/97)
6 RECOMMENDATIONS

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

## U.S. GEOLOGICAL SURVEY

**96-I-1239** INVENTORY MANAGEMENT AND VALUATION, NATIONAL MAPPING DIVISION, U.S. GEOLOGICAL SURVEY (9/30/96)
2 RECOMMENDATIONS

**97-I-98** GENERAL CONTROL ENVIRONMENT OF THE FEDERAL FINANCIAL SYSTEM AT THE RESTON GENERAL PURPOSE COMPUTER CENTER (10/31/96)
2 RECOMMENDATIONS

**97-I-927** U.S. GEOLOGICAL SURVEY FINANCIAL STATEMENTS FOR FISCAL YEAR 1996 (6/12/97)
9 RECOMMENDATIONS

# APPENDIX 8

# STATUTORY AND ADMINISTRATIVE RESPONSIBILITIES

The Inspector General Act of 1978 (Public Law 95-452), as amended, sets forth specific requirements for semiannual reports to be made to the Secretary for transmittal to the Congress. A selection of other statutory and administrative responsibilities and criminal and civil investigative authorities of the OIG follows:

## Statutory Audit Responsibilities

Statutory audit responsibilities include:

| | |
|---|---|
| P.L. 96-510 | Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund) |
| P.L. 97-357 | Insular Areas Act of 1982 |
| P.L. 97-451 | Federal Oil and Gas Royalty Management Act of 1982 |
| P.L. 98-502 | Single Audit Act of 1984 |
| P.L. 99-499 | Superfund Amendments and Reauthorization Act of 1986 |
| P.L. 101-576 | Chief Financial Officers Act of 1990 |
| P.L. 103-382 | Improving American Schools Act of 1994 |
| P.L. 104-208 | Federal Financial Management Improvement Act of 1996 |
| P.L. 104-316 | General Accounting Office Act of 1996, Section 108. To Require DOI-OIG To Audit the Central Utah Project Cost Allocation |

## Administrative Responsibilities

Office of Management and Budget Circulars and Bulletins:

| | |
|---|---|
| A-50 | Audit Followup |
| A-123 | Management Accountability and Control |
| A-131 | Value Engineering |
| A-133 | Audits of States, Local Governments, and Non-profit Organizations |
| 97-01 | Form and Content of Agency Financial Statements (Bulletin) |
| 98-08 | Audit Requirements for Federal Financial Statements (Bulletin) |

## Criminal and Civil Investigative Authorities

Criminal investigative authorities include:

- Title 18, United States Code, section on crime and criminal procedures as they pertain to OIG's oversight of DOI programs and employee misconduct.

Civil and administrative investigative authorities include civil monetary penalty authorities such as:

- Title 31, United States Code, Section 3801 et seq., the Program Fraud Civil Remedies Act.
- Title 31, United States Code, Section 3729-3733, the False Claims Act.

# APPENDIX 9

## CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

| Inspector General Act, as amended | | Page |
|---|---|---|
| Section 4(a)(2) | Review of Legislation and Regulations | 8 and 9 |
| Section 5(a)(1) | Significant Problems, Abuses, and Deficiencies | 10-33 |
| Section 5(a)(2) | Recommendations With Respect to Significant Problems, Abuses, and Deficiencies | 10-33 |
| Section 5(a)(3) | Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed | 64-68 |
| Section 5(a)(4) | Matters Referred to Prosecutive Authorities | iv |
| Section 5(a)(5) | Summary of Instances Where Information Was Refused | N/A* |
| Section 5(a)(6) | List of Audit Reports | 35-50 |
| Section 5(a)(7) | Summary of Significant Reports | 10-33 |
| Section 5(a)(8) | Statistical Table - Questioned Costs | 53 |
| Section 5(a)(9) | Statistical Table - Recommendations That Funds Be Put To Better Use | 54 |
| Section 5(a)(10) | Summary of Audit Reports Issued Before the Commencement of the Reporting Period for Which No Management Decision Has Been Made | 56-63 |
| Section 5(a)(11) | Significant Revised Management Decisions Made During the Reporting Period | N/A* |
| Section 5(a)(12) | Management Decisions With Which the Inspector General Is in Disagreement | N/A* |

*N/A: Not applicable.

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