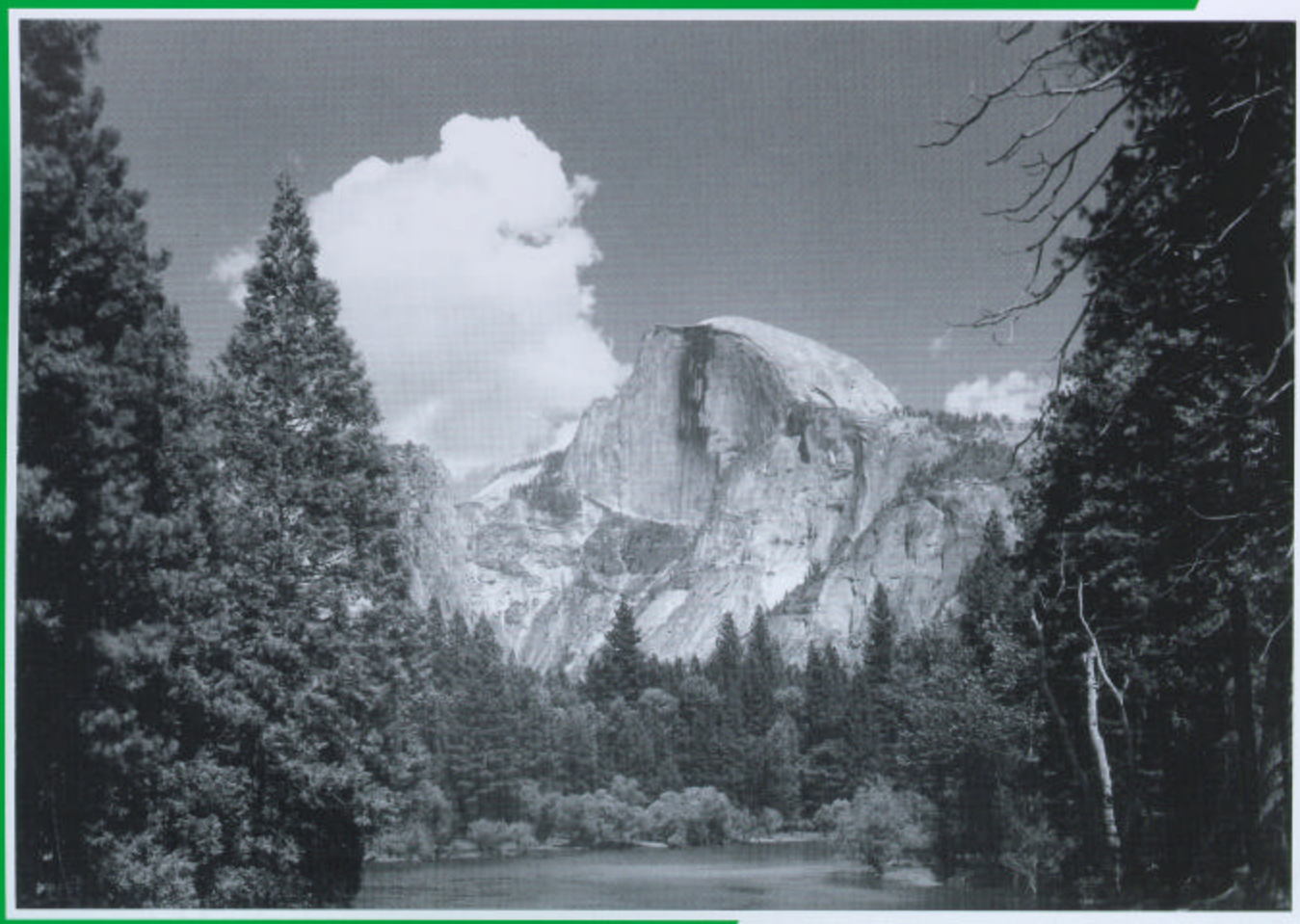
U.S. DEPARTMENT OF THE INTERIOR
Office of Inspector General



SEMIANNUAL REPORT

April 1999

COVER: Yosemite National Park, Half Dome - Courtesy of National Park Service.

MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to report on our accomplishments for the semiannual reporting period ended March 31, 1999. These accomplishments are highlighted on pages iv, v, and 4 of this semiannual report, and the significant audit activities and investigations are summarized on pages 5 through 29. During this semiannual period, significant audit resources continued to be expended to meet the increasing requirements for work related to the Chief Financial Officers (CFO) Act of 1990 and the Government Performance and Results Act (GPRA). Despite these increasing requirements, we have responded to requests for audits and investigations of programs and operations from the Congress, Department of the Interior (DOI) managers, other Federal agencies (for example, the General Services Administration and the Department of Justice), and governments in the insular areas. The requests covered such varied activities as legal services costs incurred by an Indian tribe, background investigations of employees working at schools operated by the Bureau of Indian Affairs, the use and disposition of excess Federal property by tribal contractors, the investment and use of grant funds by tribally operated schools, the funding and payment of substitute teachers by Guam's Department of Education, year 2000 (Y2K) readiness of the bureaus, and royalty-in-kind pilots of the Minerals Management Service. In addition, we have been conducting DO1 requested audits of the nine bureaus' financial statements and the required audit of DOI's consolidated financial statements in accordance with the CFO Act. The combined efforts of Office of Inspector General (OIG) auditors and DO1 personnel have resulted in or will result in improvements in the areas reviewed and in financial management within DOI. We have also committed investigative resources to cases involving allegations of fraud, public corruption, and the misappropriation of funds in the insular areas. Further, OIG investigators are continuing to actively pursue fraud in DOI's royalty program in conjunction with the Department of Justice and with various U.S. Attorneys' offices throughout the United States.

During this semiannual reporting period, the Congress recognized that the Inspectors General have an important role in informing agency heads and the Congress on efforts to implement the GPRA. In an October 7, 1998, letter to the Inspectors General, the Congress recognized the "broad consensus on the need for Inspectors General oversight of Results Act implementation" and requested that each Inspector General develop a GPRA review plan. Consistent with that request, OIG found that DO1 had established 612 performance measures in its 1999 performance plan and that DOI's budget submission for fiscal year 2000 included information on strategic goals, strategies to achieve the goals, performance measures to assess DOI's progress in achieving the goals, and data sources DO1 will rely on to prepare its annual performance reports. DOI decreased the number of performance goals and key measures related to its performance

plan for fiscal year 2000. However, the fiscal year 2000 plan still includes about 170 performance measures for DOI's overall goals and an additional 2 15 performance measures for bureau goals. Given the scope of the performance plan, we will develop a review plan that will focus on the key performance measures which have a high risk for fraud, waste, or mismanagement in consultation with appropriate Congressional committees and DOI managers. Even with the decrease in the number of DOI's performance measures, we anticipate establishing a multi-year review plan because of our need to respond to the increasing number of statutorily required audits and reviews, as well as to unplanned audits and reviews requested by the Congress and DOI managers.

In the interim, we have considered and incorporated the identified DO1 measures and the General Accounting Office and DOI Office of Inspector General-identified problem areas into the annual planning process and will include appropriate references in the annual workplan for fiscal year 2000. In addition, we will be reviewing the controls over systems used to generate the performance data that are included in the financial statements as part of our CFO audits.

We will continue our efforts to work with DOI to improve its efforts to provide programs and operations that are more effective, economical, and efficient.

Robert J. Williams
Acting Inspector General

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STATISTICAL HIGHLIGHTS

Audit Activities

Audit Reports Issued or Processed		250
- Internal Audits	44	
- Contract and Grant Audits	16	
-SingleAudits	190	
Indirect Cost Proposals Negotiated		152

Impact of Audit Activities - (Dollar Amounts in Millions)

Total Monetary Impact		$128.7
-QuestionedCosts	$24.6	
- Recommendations That Funds Be Put To Better Use	$43.1	
- Lost or Potential Additional Revenues	561.0	
Internal Audit Recommendations Made		183
Internal Audit Recommendations Resolved		106

Investigative Activities

Total Reports Issued	57
Cases Closed	98
Cases Opened (3 from Hotline)	48
Cases Pending	404
Hotline Complaint Matters Received	47
General Information Matters Received (28 from Hotline)	116

Impact of Investigative Activities

Indictments/Informations	11
Convictions	20
Sentencings..	16
-Jail	2,238 months
-Probation	630 months
- Community Service	420 hours
- Criminal Judgements/Restitutions	$3,231,887
Cases Pending Prosecutive Action as of October 1, 1998	124
Cases Referred for Prosecution This Period	25
Cases Declined	7
Cases Pending Prosecutive Action as of March 3 1, 1999	112
Administrative Actions	28
Civil Referrals	1
Civil Declinations	0
Civil Settlements (3)	$3,780,000
Cases Pending Civil Action as of March 3 1, 1999	39

Administrative Actions Taken by Bureaus

Matters Referred for Administrative Action	37
Matters Referred for Information (16 from Hotline)	30
Removals	4
Resignations	3
Reassignments/Transfers	1
Employee Suspensions (Totaling 88 days)	6
Reprimands/Counseling	5
Other Personnel Actions	1
Procedural Changes	1
Administrative Recoveries/Restitutions (Totaling $21,978)	3
General Policy Actions	3

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 provide support for the U.S. Territories and insular areas.

DO1 has approximately 68,000 employees based in more than 2,000 locations. In fiscal year 1999, DOI plans to spend about $10 billion and collect revenues of more than $7 billion. The responsibilities of DO1 include the following:

- Administering more than 500 million acres of Federal lands and more than 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 $25 million and has 229 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.

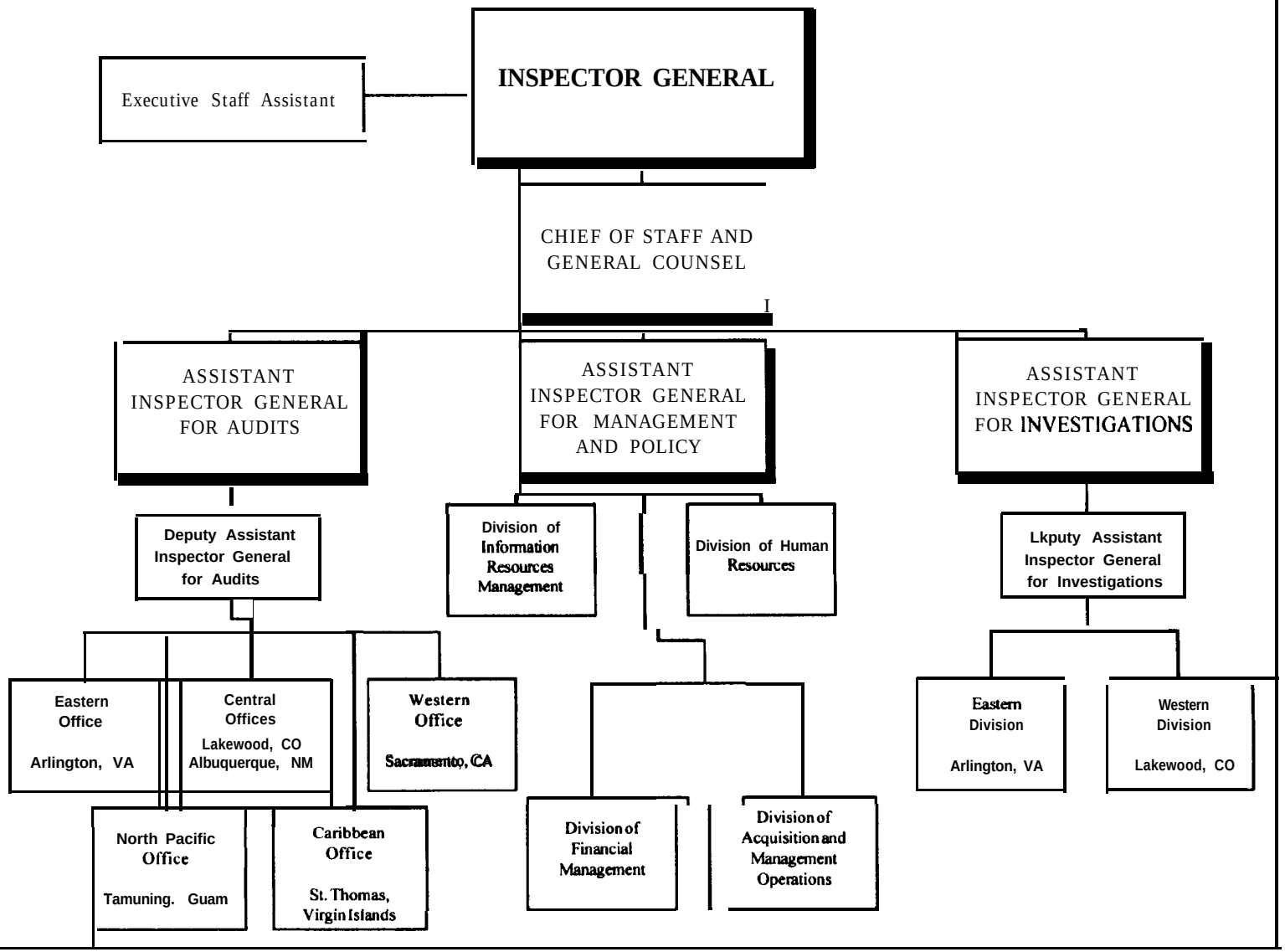
OIG provides policy direction for and conducts, supervises, and coordinates audits, investigations, and other activities in DO1 to promote economy, efficiency, and effectiveness and to prevent and detect fraud, waste, abuse, and mismanagement. OIG is DOI's focal point for independent and objective reviews 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 DO1 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 DO1 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 circulars, and criminal and civil investigative authorities (see Appendix 8). The semiannual reporting requirements of the Inspector General Act are cross-referenced to applicable portions of this report in Appendix 9.

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

U.S. DEPARTMENT OF THE INTERIOR

OFFICE OF INSPECTOR GENERAL



-AUDIT AND INVESTIGATIVE ACTIVITIES

Summary of Audit Results

OIG auditors issued or processed 250 audit reports and negotiated 152 indirect cost proposals during the 6-month period ended March 3 1, 1999. Appendix 1 summarizes audit activities, and Appendix 2 lists the audit reports issued or processed and the indirect cost proposals negotiated. The monetary impact of the findings in the audit reports and indirect cost proposals totaled $128.7 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 $56.4 million of monetary findings from prior and current reporting periods. Appendix 5 provides summary information on the resolution of the monetary impact of audit activities, 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 actions by management (implementation) on recommendations and on monetary impacts.

Investigative Matters

During the past 6 months, the Office of Investigations has conducted investigations that have resulted in 11 indictments/informations, 20 convictions, criminal judgements/restitutions of $3,23 1,887, and civil judgements of $3,780,000.

OIG is pursuing proactive initiatives in the areas of affirmative civil enforcement, royalty fraud, environmental crime, theft of archaeological resources from public lands, and fraud involving land exchanges. During this semiannual period, we continued our fraud outreach program by conducting fraud awareness seminars for employees of four DO1 agencies. We are also participating on task forces with state and local law enforcement officials, the Federal Bureau of Investigation (FBI), the Internal Revenue Service, representatives of other DO1 law enforcement agencies, and agents from other OIGs.

SIGNIFICANT AUDIT ACTIVITIES AND INVESTIGATIONS

Bureau Financial Statements Audits

Financial statements audits are required by the Chief Financial Officers Act of 1990. During this semiannual period, OIG audited and issued audit reports on the fiscal year 1998 financial statements of five of DOI's bureaus and offices. Specifically, we expressed unqualified opinions on the financial statements of the U.S. Geological Survey (USGS), the U.S. Fish and Wildlife Service (FWS), the Office of Surface Mining Reclamation and Enforcement (OSM), the Bureau of Reclamation (BOR), and the Bureau of Land Management (BLM). Although OIG was able to issue unqualified opinions on the financial statements, we reported conditions that affected the internal control structures of four of these organizational units as follows:

- USGS did not have sufficient internal control procedures to ensure that the general ledger control balances for the Advances From Others (Federal and Public), Accounts Receivable Unbilled (Federal and Public), Undelivered Orders (Federal and Public), Equipment, and Deposit Suspense Liability (Federal) Accounts were accurately stated and properly supported by detailed subsidiary information. In addition, USGS needs to improve the accounting for investments made by the Working Capital Fund. We also found weaknesses in the general control areas of Reston Enterprise Data Services Center management and operations; mainframe computer system physical and logical security; telecommunications security; and contingency planning, including backup procedures for preventing data loss and recovering data in the event of a disaster.

- USGS, FWS, and BLM did not have formal policies and procedures for conducting periodic assessment surveys of the condition of facilities and computing funding estimates of deferred maintenance. In addition, the supervisory and monitoring controls over deferred maintenance reporting need strengthening to ensure that the deferred maintenance estimates are supported by adequate documentation.

- BOR's accounting system eliminated the Government or the non-Government identifier from the transactions and therefore could not properly summarize the data.

USGS, FWS, BLM, and BOR have proposed actions to correct the internal control weaknesses that we will evaluate during our audits of the financial statements for fiscal year 1999.

Bureau of Indian Affairs

Weaknesses in Administration of Federal and Tribal Funds Identified

In our Congressionally requested review of legal services costs incurred by the Cherokee Nation of Oklahoma, we found that the Nation did not acquire and pay for legal services in accordance with applicable laws, regulations, and policies. Specifically, the Nation incurred costs for legal services without formal contracts, without adequate support for costs billed, outside the purview of contract terms and conditions (when contracts had been prepared), and in excess of Tribal Council-approved appropriations. Also, the Nation incorrectly used Federal funds from DO1 to pay for litigation against the Federal Government, transferred Federal funds to the Nation's general operating fund and motor fuel tax accounts without ensuring that the Federal funds were needed to pay for expenditures under the Federal programs, and submitted to the Bureau of Indian Affairs (BIA) an inadequate Financial Status Report. These deficiencies occurred because the Nation's Executive officials had not developed and implemented an adequate financial management information system to ensure compliance with established Federal and Nation requirements regarding legal services, adequate identification of Federal program expenditures and amounts owed, and accuracy and completeness of Federal program financial reports. As a result, the Nation (1) did not have assurance that costs incurred for legal services were reasonable and necessary, (2) improperly charged $88,000 to DOI for legal services, (3) transferred Federal funds of at least $16.1 million to the Nation's general operating fund without assurance that the Nation had incurred or was owed that amount for expenditures on Federal programs, and (4) included inaccurate financial data in the Financial Status Report submitted to BIA. Based on BIA's response to the report, we considered all of the report's six recommendations resolved but not implemented.

Agricultural Leasing Practices Inadequate

We found that BIA's Fort Berthold Agency did not adequately manage agricultural leases and grazing permits of the Three Affiliated Tribes of the Fort Berthold Reservation and individual Indians on the Reservation and did not distribute agricultural lease rents and grazing fees and related interest from special deposit accounts. Specifically, (1) agricultural leases were not approved in a timely manner, (2) interest applicable to late grazing fee payments was not assessed or collected, (3) lease rent and grazing fee payments were not forwarded to the Aberdeen Area Office for deposit in a timely manner, and (4) lease rents and grazing fees were not distributed to landowners in a timely manner. Consequently, we determined that (1) agricultural lease rents for 1997 of approximately $165,000 and grazing fees for 1996 and 1997 of about $489,000 were not paid timely, (2) interest of about $4,800 relative to late grazing fee payments was not assessed or collected, and (3) interest of about $2,000 relative to untimely deposits of lease rents and grazing fee payments was not earned. In addition, rent payments on

agricultural leases for 1997 of at least $110,000 had not been distributed to landowners. Furthermore, at December 3 1, 1996, the Agency had 293 special deposit accounts, with balances totaling about $67 1,000, that consisted of agricultural lease rents and grazing fees which were received in calendar year 1996 and prior years but were not distributed to landowners. Based on BIA's response to the report, we considered four of the report's five recommendations resolved and implemented and requested that BIA respond to the remaining recommendation, which we revised.

Agricultural Leasing Activities Managed Adequately, But Improvements in Distribution of Revenues Needed

We found that BIA's Rosebud Agency generally managed agricultural and pasture leases on the Rosebud Sioux Indian Reservation in accordance with applicable regulatory, lease, and permit requirements. Specifically, the Agency (1) advertised, using sealed bidding procedures, those lands that were available for leases and permits; (2) initiated actions in a timely manner to ensure that lease renewals were approved without loss of revenues to the landowners; (3) usually made timely distributions of rents and fees collected to Indian landowners; and (4) enforced bonding requirements stipulated in the leases. However, we also found that lease rents, grazing fees, and related interest of about $493,000 which was deposited into special deposit accounts in the 1980s and 1990s had not been distributed to landowners. The report did not contain any recommendations because we believe that the deficiencies identified will be corrected if actions outlined in the High Level Implementation Plan for the Trust Management Improvement Project approved by the Secretary of the Interior on July 3 1, 1998, are taken.

Investments by Grant Schools Not Secured Adequately

In a review requested by the Assistant Secretary for Indian Affairs, we found that at least 18 of the 41 schools reviewed did not invest BIA grant funds in accordance with Public Law 100-297 (Tribally Controlled Schools Act of 1988), which states that grant funds "may be . . . invested only in obligations of the United States or in obligations or securities that are guaranteed or insured by the United States, or. . deposited only into accounts that are insured by an agency or instrumentality of the United States." School personnel stated that they were not aware of the requirements of Public Law 100-297; were not knowledgeable of the insurance limits ($100,000) on checking and savings accounts; and were not knowledgeable of obligations. securities, and accounts which were guaranteed or insured by the Government. In addition. we noted that 12 of the single audit reports for the 18 schools did not identify the investment of funds in unsecured or uninsured obligations and accounts as a reportable audit finding. As a result, at least three schools lost grant funds of about $69 1,000 that were invested in obligations, securities, and accounts which were not adequately insured or guaranteed. Before the final report was issued, the Assistant Secretary for Indian Affairs, in a February 20, 1998, memorandum, informed BIA officials, auditors who perform single audits, and grant recipients of the restrictions in investment and requested guidance from the Office of the Solicitor on BIA's

authority to recover the lost revenues. Therefore, we did not make any recommendations regarding procedural changes and considered the report's one recommendation on the recovery of the lost investments resolved but not implemented.

Background Investigations Not Initiated Timely or Completed Properly

In a review requested by the Assistant Secretary for Indian Affairs, we issued three audit reports which found that the Albuquerque, the Phoenix, and the Navajo Area Security Offices did not timely initiate and properly complete all background investigations for new and existing education employees. We also found that the completed background investigations received from the Office of Personnel Management generally were reviewed and adjudicated in a timely manner by the Area Security Officer and were documented in the personnel files as completed and approved by the Albuquerque and the Phoenix Offices. However, deficiencies occurred because BIA did not have effective processes, including written procedures, to identify all employees needing background investigations, obtain the information needed for the proper and timely completion of background investigations and security clearances, and ensure that determinations of nonsuitability were adequately addressed. As a result, BIA could not be assured that the 102 individuals who were employed without the requisite background investigations at four agency offices and 36 BIA-operated schools, which had a total student enrollment of 11,220, were suitable for employment at these facilities. In a related matter, we noted that the Albuquerque Area Security Office did not always complete fingerprint verifications to identify individuals who had unsuitable backgrounds, did not always document required preemployment reference checks in the personnel files as having been completed and approved, and made employee suitability determinations based on incomplete information. Based on BIA's responses to the reports, we considered 6 of the reports' 10 recommendations resolved and implemented and 4 recommendations resolved but not implemented.

Excess Federal Property Not Acquired or Used Properly

Based on a request from the General Services Administration, we reviewed the acquisition, donation, and use of excess personal property by BIA's Portland Area Office, including 7 of the Area Office's 12 agency offices, and 12 tribal organizations for fiscal years 1995, 1996, and 1997. We found that neither the BIA offices nor the tribal organizations fully complied with the applicable Federal requirements for the acquisition, use, and disposal of excess personal property on contracts or agreements awarded under Public Law 93-638 (the Indian Self-Determination and Education Assistance Act, as amended). Specifically, tribal organizations did not provide sufficient support for property transfer orders; the Area Office and its agency offices approved inadequately documented transfer orders, including blank transfer order forms; and the Area Office, its agency offices, and tribal organizations did not ensure that requested excess personal property was received at the reservation and used for authorized purposes. Public Law 93-638 authorizes BIA to approve tribal requests to acquire excess personal property for use related to

self-determination contracts or agreements. However, BIA did not have procedures to ensure that (1) requests for excess personal property were adequately supported by the tribal organization and sufficiently evaluated by BIA and (2) approved property acquisitions were accounted for and received by the tribal organizations. The tribal organizations reviewed also did not have adequate procedures to document the need for, verify the receipt of, and dispose of excess personal property. As a result, excess personal property with an original acquisition cost of $13.3 million was transferred without proper supporting documentation, including property with an original acquisition cost of $5.4 million that we believe was not used for authorized purposes. (The value of the property when it was transferred probably was less than the amount the Government paid to originally acquire the property because of depreciation.) Based on BIA's response to the report, we considered all of the report's four recommendations resolved and implemented.

Grant Funds Not Used for Intended Purposes

After the closure of Federally owned portable classrooms at the Lac Courte Oreille Ojibwe School because of unsafe conditions, BIA granted $2,550,000 for the design and construction of replacement facilities and provided $180,000 for leasing temporary space. Based on a Congressional request, we reviewed the use of the funds and found that former officials of the School did not comply with the intended purpose of the grants and that BIA did not adequately monitor the use of the grant funds. Specifically, School officials (1) attempted to replace 17,359 square feet of portable classrooms with a 41,358-square-foot building without having the necessary financial resources to complete the larger structure, (2) used operation and maintenance funds intended for leased space to construct another 8,500-square-foot school building, (3) invested grant funds in a retail operation, and (4) did not follow applicable procurement requirements in the award of the contract for construction of the 41,358-square-foot building. In addition, we questioned the allowability of grant funds of $450,922, which we believe were spent for activities outside the scope of the grant agreements or were otherwise not in compliance with Federal cost principles. As a result of the deficiencies cited, a 41,358-square-foot building is incomplete and cannot be used by students, grant funds were at risk of loss because they were invested in an operation that was not fully guaranteed or insured, there was a lack of assurance that construction costs were fair and reasonable, and questionable grant expenditures of $450,922 may have to be returned to BIA. Although BIA officials said that they agreed with the intent of the report's four recommendations, they stated that they were seeking an opinion on the relationship between the School and the Lac Cout-te Oreilles Band of Lake Superior Chippewa Indians before they would specifically respond to the recommendations. As a result, we considered all four recommendations unresolved. Tribal officials stated that they believed BIA "fully supported and advocated" the construction of a larger school facility and fully supported the manner in which the School administered and expended the grant funds. Tribal officials also stated that they plan to complete (construct and equip) the 41,358-square-foot building at a cost of about $2.8 million through the sale of bonds.

Tribal Employee Sentenced in Bribery/Embezzlement Scheme

A joint investigation with the Internal Revenue Service into allegations concerning the dumping of wastewater, waste oil, and asphalt oil at an Indian-owned sand and gravel business enterprise in Arizona resulted in the conviction of a tribal employee on bribery, embezzlement, and tax charges. The business enterprise supplied sand and gravel for various road construction projects. However, the investigation disclosed that a tribal employee working for the business solicited and received kickbacks from companies and subcontractors doing business with the tribe. The tribal employee also obtained real property valued at between $90,000 and $100,000 from another businessman in return for an exclusive agreement that the tribal enterprise would extract aggregate materials from lands owned by the businessman. Additionally, the employee solicited and received $75,000 and a new vehicle valued at $39,000 from another construction company in exchange for giving the company exclusive rights to purchase tribally owned sand and gravel. This preferential treatment was significant because the construction company had been awarded a road construction contract located near the tribal sand and gravel operation and needed these materials to fulfill the terms of the contract.

The investigation resulted in a December 1998 guilty plea to filing a false tax return, embezzlement from an Indian tribal organization, and bribery involving a program receiving Federal funds. The tribal employee was sentenced to 15 months of imprisonment, 3 years of supervised probation, and 300 hours of community service. In addition, he was ordered to make restitution of $108,785 to the tribe and to pay the Internal Revenue Service back taxes of $57,653.

Tribal College Official Convicted of Embezzlement

A multi-agency investigation resulted in the conviction in October 1998 of a former business official of a tribal college located in the Midwest for his participation in a scheme to embezzle $2.6 million from the college. On January 4, 1999, the former official was sentenced to 12 1/2 years of imprisonment and 3 years of supervised probation. He was held jointly and severally liable for making restitution of $2,657,032 to the college and was ordered to pay a special assessment of $800 to the Victims' Assistance Fund. In a related sentencing, also in October 1998, a coconspirator, a certified public accountant responsible for conducting audits of Federal program funds at the college, was sentenced to 1 year of imprisonment and 3 years of supervised probation because of his participation in the scheme. The accountant had advanced the embezzlement scheme by establishing fictitious bank accounts and falsifying financial and audit records. The accountant was ordered to make restitution of $114,470 (the amount he had received as compensation for his part in the scheme) and to pay a special assessment of $50 to the Victims' Assistance Fund. Three other individuals who participated in the conspiracy to defraud the college previously pled guilty to felonies and are serving substantial prison terms. The investigation was conducted jointly by OIG, the Internal Revenue Service's Criminal Investigations Division, and the FBI.

Former Government Employee Pleads Guilty to Credit Card Misuse

An OIG investigation disclosed that a former business technician at a BIA-operated school in the Midwest used her Government credit card to make personal purchases of more than $ 12,000. On May 14, 1998, the individual was charged with theft of public money, property, or records and of making false statements. On December 14, 1998, after entering a guilty plea to the charges, the former employee was sentenced to 14 days of imprisonment, 4 months of home detention, and 5 years of probation. She was also ordered to make restitution of $12,269 and to pay a special assessment of $200 to the Victims' Assistance Fund.

Employee Suspended for Misuse of Government Equipment

Following an OIG investigation, a BIA employee in New Mexico was suspended for 14 days without pay for using Government equipment for personal use. The investigation revealed that the employee, assigned to fire suppression duties, used his position to obtain a BIA truck rack, a fabricated structure designed to protect the back of a truck cab from damage. The employee painted the rack to prevent it from being recognized as BIA equipment. The equipment was recovered.

Tribal Chairman Sentenced in Land Purchase Scheme

An Indian tribe in the Northwest purchased a ranch for $37,000. The tribal chairman subsequently used her position to direct the tribal land resources committee to sell the ranch to her for $8,000. In March 1997, the chairman was charged with theft or embezzlement from an Indian tribal organization. Following a trial in September 1998, the chairman was convicted. On January 19, 1999, the chairman was sentenced to 6 months of home confinement and 60 months of probation. The chairman also was ordered to make restitution of $ 18,000 and to pay a tine of $3.000.

Former Employee Pleads Guilty to Embezzlement and Theft

A BIA education specialist in the Southwest was sentenced on February 23, 1999, to 4 years of probation and was ordered to make restitution of $19,912 after she pled guilty to embezzlement and theft of public money in Federal court, The investigation disclosed that the education specialist made personal purchases of more than $20,000 with a Government credit card in 1995 and 1996. When interviewed by an OIG agent, the employee admitted to the credit card misuse and consented to a search of her residence, which revealed items she had purchased with the credit card, including a washing machine, a computer with monitor and printer, diamond earrings, a 25-inch television/VCR combination, a table saw, camping equipment, building materials, toys, hardware, and a camcorder. During the investigation, the employee resigned from BIA.

Former Tribal Employee Pleads Guilty to Embezzlement

An investigation disclosed that a former official of a tribal housing authority in Oklahoma and others devised a scheme to conceal the embezzlement of funds by altering the housing authority's records and paying checks to fictitious contractors for housing improvement projects. The former official and a friend conspired to embezzle monies by having checks made out to the friend and to three other individuals, ostensibly for work performed on housing improvement projects. The official and the friend embezzled approximately $60,000. On January 12, 1999, in the United States District Court for the Western District of Oklahoma, the former official pled guilty to stealing from programs that receive Federal funds. According to the provisions of the plea agreement, the former official is required to cooperate in the ongoing Federal Grand Jury investigation concerning her friend's involvement. Sentencing is pending.

Former Contractor Sentenced for Embezzlement

An OIG investigation disclosed that a contractor with a tribal housing authority in Oklahoma stole and attempted to embezzle checks of approximately $10,200 from the housing authority while working under a contract to complete computer data entry projects for the housing authority and the tribe. An investigation disclosed that the contractor was able to convert three of the stolen checks totaling $5,674. The contractor was sentenced in the United States District Court for the Eastern District of Oklahoma to 2 years of imprisonment and 3 years of supervised probation and was ordered to make restitution of $1,000 and to pay a special assessment of $100.

Gaming Devices Placed Illegally

A Federal Task Force on Indian Gaming in Minnesota revealed that a New Jersey-based company had illegally transported video gaming machines in the early 1990s to several casinos located on Indian tribal reservations in Michigan. Documents seized pursuant to a search warrant identified an official of the company who participated substantially in illegal placement of the gaming devices and subsequently attempted to evade paying taxes on taxable income of more than $1.1 million from 1991 through 1993. On November 12, 1998, the official was sentenced to 78 months of imprisonment and 24 months of supervised probation and was ordered to pay any unpaid taxes, interest, and penalties due the Internal Revenue Service.

Bureau of Land Management

Drainage Protection Program Managed Effectively

We found that BLM generally managed its drainage (the gradual removal of oil and gas from beneath a property by a producing well on an adjoining property) protection program effectively. We also found that potential drainage situations were effectively identified and evaluated and that corrective measures were implemented. As a result, revenues estimated at 536 million were generated by the program during fiscal years 1995 to 1998 (through April 1998). However, when coal bed methane drilling activity increased significantly in the Farmington, New Mexico, area, BLM did not allocate sufficient resources to effectively manage the increased work load, and a backlog of drainage cases developed that was approaching the 6-year statute of limitations on initiating collection action on compensatory royalties related to drainage. Consequently, the Farmington Field Office entered into drainage settlement agreements to accelerate the royalty collection process and prevent the complete loss of royalties. While this procedure did result in royalties and interest of $242,000 being collected, royalty revenues of $24,530 were not collected because of the statute of limitations. Furthermore, interest on royalties estimated at $83,000 was not collected, and at least 23 Indian drainage cases had not been processed timely. Based on BLM's response to the report, we considered all of the report's four recommendations resolved and implemented and three recommendations resolved but not implemented.

Helium Payments Accounted For and Processed Effectively, But Potential Payment Liability Not Evaluated

BLM effectively accounted for and processed the helium payments it received. However, BLM did not effectively identify all of the helium producers and require them to submit production information to compute fees from helium sales or to determine the payments due, as required by the Mineral Lands Leasing Act and the Federal Oil and Gas Royalty Management Act of 1982. All helium payments due were not identified because BLM did not take actions to ensure that information requests forproduction and sales records were provided by gas producers. In addition, BLM did not establish adequate reporting mechanisms to ensure that payors were identified when leases or contracts were issued, and it assigned a low priority to identifying wells producing helium on Federal lands. As a result, BLM had little assurance that fees from the production and sales of helium were paid on Federally leased lands. We further determined that the Minerals Management Service (MMS), through its Royalty Management Program, may be able to perform BLM's helium revenue collection function more effectively than BLM. Of the report's three recommendations, BLM agreed with the two recommendations to work with MMS to evaluate the feasibility of transferring the function and to establish procedures to ensure that operators comply with information requests on production, and we considered these recommendations resolved but not implemented. However, BLM did not agree with the

recommendation to establish procedures requiring operators to report new production. We requested that BLM reconsider its response to this recommendation, which is unresolved.

Overhead Costs for Services Not Recovered

We found that BLM did not accurately compute and properly apply the indirect cost rate to recover the total reimbursable overhead costs of providing services to organizations and individuals during fiscal year 1997. This deficiency occurred because BLM (1) based the indirect cost rate on estimated costs and limited the rate to 18 percent and (2) used an unsupported rate (less than 18 percent) to assess overhead costs to two other bureaus and the road maintenance program. As a result, BLM did not recover fiscal year 1997 costs of more than $386,000. In its response to the report, BLM did not specifically address the report's two recommendations. As a result, we considered both recommendations unresolved.

Bureau of Reclamation

Unneeded Acquired Lands Not Identified and Disposed Of

BOR had not conducted real property reviews since 1993 to identify unneeded acquired lands associated with its water projects. Federal Property Management Regulations require that each executive agency conduct annual reviews of real property to determine whether any portion of the property is not being used, is being underused, or is not being put to optimum use. However, BOR did not conduct its reviews of acquired land, primarily because it had assigned a low priority to such reviews. In addition, BOR had "sunsetted" (allowed to expire) its internal instructions implementing the Federal Property Management Regulations. Thus, some BOR regional and area office employees said that they did not believe that the "sunsetted" instructions should be followed. As a result of not identifying unneeded acquired lands through the required process, BOR did not initiate actions to report and dispose of such lands and to generate potential revenues from the sale of these lands. Our review of 14 projects or project units identified approximately 67,220 acres of potentially unneeded acquired lands, which had a BOR-estimated current value of about $17.5 million. According to BOR officials, the estimated current value is based on the purchase price of the land and does not represent the land's fair market value. Based on BOR's response to the report, we considered all of the report's three recommendations resolved but not implemented.

Proposed Concession Contract Not Planned Sufficiently

We found that BOR's Lower Colorado Region did not plan and develop the proposed contract for a virtual reality motion simulation attraction at Hoover Dam in compliance with BOR's requirements for concessions management. Specifically, BOR personnel had not (1)

demonstrated that a new concession was needed by the public, (2) determined that the concession operation was economically viable, or (3) developed a request for proposals to allow other interested parties to participate in bidding for the new concession. In addition, the proposed contract did not include required standard contract provisions, such as those establishing the operations and maintenance responsibilities of the concessioner and those authorizing unilateral fee increases by BOR. The BOR Manual provides policies, directives, and standards to ensure that concession contracts meet public needs and protect natural and cultural resources and the Government's financial interests. However, because this guidance was not followed, there was little assurance that the proposed contract was in the best interest of the Federal Government. Based on the report, BOR terminated negotiations with the proposed contractor. Therefore, we considered both of the report's recommendations resolved and implemented.

Insular Areas

GUAM

Control Over Funding and Payment of Substitute Teachers Inadequate

In an audit requested by the Guam Legislature, we determined that the Guam Department of Education paid substitute teachers for hours not worked, for hours worked on nonschool days, and for hours which were not adequately supported by required documents. In addition, the Department did not provide its schools with access to or funding for an adequate number of qualified substitute teachers. These conditions occurred because (1) the Department did not provide adequate written guidance on substitute teacher pay limitations to payroll personnel, school timekeepers, and substitute teachers; (2) the Government of Guam's retirement law effectively prevented retired teachers from working as substitute teachers despite a shortage of qualified substitute teachers; and (3) the Department underestimated the annual costs of substitute teachers because schools did not report the use of school aides as substitute teachers when substitute teacher funds were low. As a result, during fiscal years 1996 and 1997, the Department paid the substitute teachers in our sample excess payments of $10,766 (the total excess payments to all substitute teachers may be as high as $3 16,000) and unsupported payments of $ 10,915 (the total unsupported payments to all substitute teachers may be as high as $1 million). In addition, schools had to combine classes and/or use school aides in lieu of substitute teachers; thus the Department could not ensure that Guam's public school students received a quality education. The Board of Education addressed two of the report's four recommendations, which we considered resolved and implemented, but did not address the remaining two recommendations, which are unresolved.

Improvements in Controls Over Travel Needed

In an audit requested by the Guam Legislature, we found that the Department of Education needed to improve its controls over Federally funded travel. Specifically, the Department did not ensure that (1) travel vouchers were filed in a timely manner and travel advances were used for authorized purposes, (2) claims for Federal reimbursement of grant-related travel expenditures were submitted timely, (3) documents were retained which identified those travel expenditures submitted for Federal reimbursement, (4) travel expenditures were appropriately charged to Federal grants, and (5) competitive procedures were used to obtain airline services. These deficiencies occurred because Departmental officials did not provide adequate oversight of their employees and provide them adequate training. As a result, the Department (1) was owed $4,055 for outstanding travel advances, (2) may lose $4,855 in Federal reimbursements, (3) did not have adequate support for at least $34,054 in claims for Federal reimbursement, (4) incurred questionable travel costs of $4,915, and (5) had little assurance that it had obtained the best prices for airfares. The Guam Board of Education's response to the report expressed general concurrence with the report's seven recommendations. However, we requested target dates and titles of the officials responsible for implementing each recommendation.

Corporation Official Sentenced in Overbilling Scheme

In November 1998, an official of a Guam corporation that had a contract with the Guam Power Authority was convicted of engaging in a long-ten-n scheme to overbill the Power Authority for fuel oil. The investigation revealed that the official and coconspirators caused the Power Authority to pay $3.4 million for fuel it did not receive. The official, who provided fraudulent documentation relating to the quantity of the fuel oil delivered to the Power Authority, was convicted of conspiracy, multiple counts of wire fraud, and interstate transportation of stolen property. In March 1999, the official was sentenced to 5 1 months of imprisonment and was ordered to pay a special assessment of $1,600. As stated in our October 1998 Semiannual Report, the U.S. Department of Justice in May 1998 unsealed criminal plea agreements for two other Guam businessmen who conspired in the theft of fuel oil from the Power Authority. One defendant made restitution through a civil settlement of $8 million to the Power Authority and $1.4 million to the U.S. Navy Public Works Center. Sentencing is pending for these two defendants. This was a joint investigation with the FBI.

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Personnel Services Costs Adequately Supported, But Property and Procurement Improvements Needed

We found that personnel services costs charged to Federal grant programs were adequately supported by time and attendance records and that cash drawdowns were made in compliance with Federal cash management standards. However, the Commonwealth of the Northern Mariana Islands Public School System did not adequately justify the use of sole source and emergency procurement methods; split procurements into small purchases, which resulted in noncompetitive procurements; and did not obtain the required written price quotations for small purchases. Furthermore, the Public School System did not maintain accurate inventory records for reportable property and did not ensure that all controlled property was entered into the property records. Also, the Public School System used Federal funds to pay for school bus repairs covered by factory warranties. As a result, the Public School System did not have full assurance that the best prices were obtained on at least 139 small purchases, totaling $523,589; did not have control over Federally funded property of $197,964; and unnecessarily used Federal funds of $17,044 to repair buses. Based on the Board of Education's response to the report, we considered 6 of the report's 10 recommendations resolved and implemented, 3 recommendations resolved but not implemented, and 1 recommendation unresolved.

Discretionary Fund Expenditures Unauthorized and Questioned

Based on a request from U.S. Government officials, we examined the Governor's discretionary fund. We found that the Office of the Governor authorized the expenditure of funds from the discretionary fund which exceeded appropriated amounts and made expenditures from the discretionary fund which were either not adequately supported or, in our opinion, did not appear to have been made for a "public purpose." In addition, during fiscal years 1996 and 1997, the Office of the Governor authorized the reprogramming of funds between object classifications for appropriations that the Legislature had specifically restricted from reprogramming authority. These conditions occurred because the former Governor and the former Secretary of Finance (who served as the certifying officer) charged expenditures to the discretionary fund, although the annual appropriations for the fund had been depleted. In addition, there were no written policies and procedures that clearly identified the purposes for which the discretionary fund could be used. and there was no requirement for the Governor's Office to prepare and submit periodic reports on the status of the discretionary fund to the Commonwealth Legislature for oversight purposes. Also, the Office of the Governor had not assigned responsibility for preparing and submitting the required quarterly and annual reports on reprogramming actions to the Legislature. As a result, expenditures from the discretionary fund exceeded appropriations by $900,000 in fiscal year 1996, $3.8 million in fiscal year 1997, and $1.8 million in fiscal year 1998. In addition, during fiscal years 1996 and 1997, appropriated funds totaling $432,764 were reprogrammed improperly. We made four recommendations to the Governor and one recommendation to the

President of the Senate and the Speaker of the House of Representatives. However, because we did not receive responses to the report, we considered all five of the recommendations unresolved.

Civil Settlement of $1.35 Million Paid

After a 3-year investigation, a joint effort by OIG and the FBI found that a California not-for-profit health care corporation made payments totaling $96,000 to a former official of the Commonwealth of the Northern Mariana Islands. The payments were made pursuant to a patient referral agreement with the health care corporation whereby Commonwealth patients would be referred to the corporation for treatment if the patients required health care that was beyond the capabilities of the Commonwealth's Health Center. These referrals resulted in payments to the health care corporation from local and Federal sources. The patient referral agreement was in effect from April 14, 1991, to July 1, 1994. The former official who received the payments was the negotiating and contracting officer on behalf of the Commonwealth for the patient referral agreement. The Commonwealth was unaware of the payments to the former Commonwealth official, who cooperated with investigators and later pled guilty to bribery concerning a government agency receiving Federal funds. Sentencing by a Federal court is pending.

The health care corporation denied liability but agreed to resolve the matter by a civil settlement with the Department of Justice that included payments of $1.1 million to the Department of Justice and $250,000 to the Commonwealth's medical referral fund.

VIRGIN ISLANDS

Deficiencies in Unemployment Insurance Program Disclosed

We found that the Division of Unemployment Insurance, Virgin Islands Department of Labor, did not (1) issue unemployment insurance bills to employers in a consistent and timely manner; (2) ensure the accuracy of employers' unemployment accounts; (3) actively follow up with employers concerning delinquent unemployment taxes; (4) consistently assess interest and penalties against delinquent employers; (5) ensure that only qualified applicants received unemployment insurance benefits; (6) maintain an adequate level of internal controls over computer operations; (7) adequately safeguard computer and hard copy files for all individuals who applied for unemployment benefits; (8) ensure that monthly bank reconciliations were performed; and (9) ensure that blank, canceled, and voided checks were properly controlled and secured. As a result, delinquent unemployment taxes totaled about $18.5 million, 156 claimants received excess benefit payments of more than $152,800, supporting records were not available for 183 additional claimants who received benefit payments of about $400,400, and 197 canceled

checks for benefit payments could not be located. Based on the response to the report from the Governor of the Virgin Islands, we considered 3 of the report's 12 recommendations resolved and implemented and 9 recommendations resolved but not implemented.

Dual Compensation Paid

Based on a request from the National Guard Bureau, U.S. Department of Defense, we audited the Virgin Islands National Guard. We found that 10 members of the Virgin Islands National Guard who were also Virgin Islands police officers received compensation of $12,265 from the National Guard for time served on territorial active duty after Hurricane Marilyn struck the Virgin Islands and also received compensation of $38,674 from their regular jobs as police officers for periods during which they were also on duty with the National Guard. However, such payments appear to have been in accordance with Virgin Islands law. We also found that because the National Guard needed to improve controls over the approval and collection of lease fees for the nonmilitary use of the Lionel A. Jackson Armory, estimated lease fees of at least $632 relating to Federally owned equipment were deposited into a bank account in the Virgin Islands instead of being transferred to the Treasury of the United States. We made four recommendations to the Governor of the Virgin Islands and one recommendation to the Chief, National Guard Bureau, Department of the Army. The Virgin Islands National Guard presented an alternative corrective action for one recommendation and concurred with three recommendations. However, the National Guard Bureau, Department of the Army, did not respond to one recommendation, which we readdressed to the Governor. Therefore, we considered one recommendation resolved and implemented, three recommendations resolved but not implemented, and one recommendation unresolved.

Further Improvements in Personnel Management Practices Needed

In an audit requested by the Virgin Islands Legislature, we found that of the six recommendations made in our July 1992 survey report "Personnel Management Practices, Division of Personnel, Government of the Virgin Islands" (No. 92-I-1086), one recommendation was implemented, one recommendation was considered closed because it was no longer feasible, and four recommendations were not implemented. Specifically, although the Division of Personnel took actions to develop and implement rules and regulations for the maintenance and security of official personnel files, the Government did not (1) take action to amend the Government Reorganization and Consolidation Act of 1987 to remove a conflict that allowed the Governor to hire individuals into unclassified (exempt) positions that did not meet the requirements of the Personnel Merit System, (2) develop and implement rules and regulations to restrict the use of unclassified hiring and personal services contracts to till positions that should have been a part of the classified service under the Personnel Merit System, and (3) review and update all entrance examinations used to determine the qualifications of applicants for positions in the classified service. In addition, although 567 employees in the Government's Executive Branch elected to retire under the provisions of the Early Retirement Incentive, Training and

Promotion Act of 1994, the Government did not reduce the size of the Executive Branch work force by a commensurate number of permanent positions, which would have generated potential savings in annual payroll costs of at least $16 million, including fringe benefits. To address the deficiencies, we made four recommendations to the Governor and one recommendation to the Legislature. The Governor's response to the report specifically addressed the recommendations contained in our July 1992 report, which in effect adequately addressed one recommendation in our current report. We considered this recommendation resolved but not implemented. However, the remaining three recommendations to the Governor are unresolved. Since the Legislature did not respond to the recommendation addressed to it, that recommendation is also unresolved.

Improvements in Administration of Real Property Taxes Needed

We found that improvements were needed in the Government of the Virgin Islands administration of real property tax exemptions and the collection of real property taxes. The Tax Assessor's Office, although it was generally effective in determining the assessed value of real property and computing real property taxes, did not ensure that property tax exemptions were granted to taxpayers in accordance with established requirements. In addition, the Department of Finance did not maintain accounts receivable records for delinquent real property tax bills and did not effectively enforce the collection of delinquent taxes. Further, improvements were needed with regard to the internal controls for collecting and recording property taxes by the Department and for processing tax appeals by the Board of Tax Review. As a result of these deficiencies, 102 taxpayers received farmland, nonprofit, and industrial exemptions that were a total of $300,000 more than the exemptions to which they were entitled, and almost 3,200 other taxpayers received homestead and senior citizen exemptions that were a total of $2 10,000 less than what they should have been. Additionally, taxpayers owed at least $15.4 million in delinquent property taxes. Since we did not receive a response to the draft report, the report's 10 recommendations are unresolved.

Retirement System Loans and Contributions Not Administered Adequately

In an audit requested by the Virgin Islands Legislature, we found that improvements were needed in the Virgin Islands Government Employees Retirement System's administration of loans to members and accounting for employer and employee contributions to the Retirement System. Specifically, the Retirement System did not fully implement 15 of the 16 unresolved recommendations contained in our 1991 audit report and therefore did not adequately administer loans to its members. We found that there were 1,054 delinquent loans, with outstanding balances totaling $5.3 million. Further, erroneous amounts were deducted from employees' salaries as contributions to the Retirement System, which resulted in the need to refund an average of about $104,000 annually, and the Retirement System lost about $1 million in interest income because of the Government's delays in submitting biweekly retirement contributions to the Retirement

System. In its response to the report's 10 recommendations, the Retirement System addressed the recommendations contained in the 1991 report but commented on only 1 of the current report's 11 recommendations. Based on the response, we considered 10 recommendations unresolved and requested additional information for 1 recommendation.

Minerals Management Service

Bonds for Abandoned Oil and Gas Facilities Not Sufficient

In an audit requested by MMS's Director, we found that MMS's Gulf of Mexico Regional Office had not obtained sufficient supplemental bonds to cover the estimated facility abandonment costs for offshore oil and gas producing platforms, wells, and other facilities. Supplemental bonds are required when it is determined that additional security over oil and gas lessees' general bonds is necessary. MMS developed objective standards in its supplemental bond review procedures but did not formally approve or publish that document. In addition, the Gulf of Mexico Region had not reviewed 59 nonexempt companies to determine whether supplemental bonds were required because Regional policy provided for a supplemental bonding review only when lease activity caused a review to be conducted. As a result, bond coverage for these 59 nonexempt companies was $107 million less than the estimated liability for their leases, and the Government could be responsible for these costs. MMS agreed with the report's one recommendation to expedite formalizing the supplemental bonding review procedures and to establish a time frame to review the 59 nonexempt companies. Based on the response, we considered the recommendation resolved but not implemented.

Royalty-in-Kind Pilots Successful for Specific Locations and Products

Based on a request from MMS's Director, we examined MMS's royalty-in-kind pilots in the Gulf of Mexico to test gas and in Wyoming to test oil. We found that the pilots will provide MMS with the knowledge and practical experience to implement a permanent royalty-in-kind system for those particular regions and products. However, because the United States oil and gas industry operates in distinct regions, we believe that the limited geographic coverage and products included under the pilot program will not provide a conclusive royalty-in-kind feasibility assessment for all Federal oil and gas production. The pilot program is limited because MMS's strategy is to conduct pilots in those areas where MMS expects to maintain or exceed the revenues collected under the royalty-in-value system. MMS officials said that this strategy was consistent with the recommendations contained in MMS's "1997 Royalty In Kind Feasibility Study" and that resources were not available to expand the planned pilot program. As a result of MMS's decision to limit the scope of its pilots, we believe that any conclusions concerning the feasibility of a royalty-in-kind program will apply solely to the geographic regions and products specifically

studied and should not be used to evaluate the concept on a nationwide basis. Further, while MMS's strategy to maintain or exceed prior revenue collection levels for the pilot leases has merit, we view the pilots as an opportunity to gain knowledge through operational experience of how a royalty-in-kind program should be managed, as well as to demonstrate whether any advantages exist over the in-value system. By including leases in these pilots that are not anticipated to yield the desired revenues, MMS may obtain valuable information and learn methods to maximize the collections. This would be consistent with MMS's objective of the pilot, which is "to test the propriety of the [royalty-in-kind] concept for collecting federal ... royalties." Further, MMS should be prepared to effectively implement a permanent royalty-in-kind program for Federal leases in anticipation of proposed legislation becoming law. Accordingly, we made several suggestions that, if acted upon, would provide more useful results from the pilots.

Improvements in Offshore Civil Penalties Program Needed

Since the enactment of the Oil Pollution Act of 1990, MMS's Gulf of Mexico Region has developed and implemented a civil penalties program. However, we identified areas where improvements in the program were needed. Specifically, reviewing officers were not adequately documenting their penalty assessment decisions, and case files were not reviewed by a supervisor to ensure that the substantial evidence requirements were met. Undocumented and unsupported assessment decisions can leave civil penalty decisions vulnerable to reversal under appeal and lead to inconsistent penalty assessments, which could also limit the effectiveness of the civil penalties program. In addition, we found that inspectors did not always make referrals for civil penalties when appropriate or make referrals in a timely manner because inspection supervisors did not ensure that inspectors were thoroughly knowledgeable of the civil penalties program and made referrals when appropriate. When inspectors do not refer serious Incidents of Noncompliance for civil penalty or do not refer them in a timely manner, the program is applied inconsistently and the program's effectiveness in promoting safe and environmentally sound operations in the Gulf of Mexico is diminished. MMS identified similar program weaknesses and initiated some corrective actions as a result of its internal reviews. Based on MMS's response to the report, we considered one of the report's four recommendations resolved and implemented and three recommendations resolved but not implemented.

Opportunity To Increase Rental Fees Cited

We found that MMS has an opportunity to increase rental fee revenues. Specifically, the Deep Water Royalty Relief Act allows for royalty payments to be suspended for up to 87.5 million barrels of oil equivalent (the amount of energy resource such as natural gas that is equal to one barrel of oil on an energy basis) produced under offshore leases in deep water (depths of 200 meters or more) primarily in the central and western portions of the Gulf of Mexico. During the period when royalty payments are suspended, MMS's offshore oil and gas leases terminate rental fees. Thus, DO1 does not receive any revenues during the period when royalties

are suspended for offshore leases. This is in contrast to the terms of onshore leases, which require payments to be equal to the higher of rental fees or royalties throughout the time period of the lease. We estimated that the Government has lost the potential to earn rental revenues of as much as $3.7 million associated with deep water leases issued prior to the Royalty Relief Act and has lost the potential to earn rental revenues ranging from $6.9 million to $75.9 million on oil and gas leases issued in 1996 and 1997, subsequent to the Royalty Reiief Act. However, MMS has an opportunity to increase rental revenues by an estimated $2.4 million to $26 million for leases that will be issued between April 1, 1999, and December 3 1, 2000, by changing the terms of these leases before they are sold to require rental payments during periods of royalty relief. Based on MMS's response to the report, we have revised the report's two recommendations and requested that MMS respond to the revised recommendations.

Settlement of $205,000 Reached in Royalty Underpayment Case

Coal companies pay royalties to the Government based on the sales prices of coal mined on Federal lands. An OIG investigation into allegations that corporate officers of a power supply company conspired to create a scheme to diminish Federal lease coal royalty payments to MMS resulted in a civil settlement. The OIG investigation revealed that the power company sold coal mined by an affiliate company to another affiliate. The sales were reported monthly to MMS, and royalties were paid; however, the power company did not disclose that the sales were from one affiliate company to another and therefore were not arms-length transactions. The purchasing affiliate company resold the coal to third-party customers. The higher price paid by the third-party customers should have been the price reported to MMS for purposes of making royalty payments.

The civil settlement was reached after a complaint was filed by the Civil Division of the Department of Justice alleging violations of the Civil False Claims Act, breach of contract, unjust enrichment, and negligent misrepresentation. On October 2, 1998, a settlement agreement was reached whereby the company that mined the coal made restitution of $205,000.

Civil Settlement of $147,333 Paid

In New Mexico, a major oil corporation operating in the Southwest has agreed to pay MMS, through the Department of Justice, $147,333 as a result of a March 26, 1999, civil settlement in connection with an OIG investigation of the company for improperly claiming transportation charges. Specifically, the corporation continued to pay tariffs to a pipeline company that transported the product after an agreed-upon cumulative earnings ceiling had been reached. These tariffs were then improperly deducted in the calculation of royalties. The investigation into other matters involving this corporation is continuing.

Multi-Office

Year 2000 Readiness Reviewed

DOI's Chief Information Officer requested OIG assistance in monitoring the progress of DO1 agencies in ensuring year 2000 (Y2K) readiness, implementing Y2K compliant systems, and validating the accuracy of the information reported by the bureaus and DOI agencies to the Chief Information Officer. Specifically, the Chief Information Officer 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 are 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 are Y2K compliant; and (6) developed a contingency plan that would address the failure of any part of the systems not being Y2K compliant.

During this semiannual period, we evaluated the six areas at BOR, which included the Denver Administrative Service Center (DSC); BLM; and USGS, which included the Washington Administrative Service Center (WASC). The results of our reviews are as follows:

Y2K READINESS

	Bureau/Office				
Action	BOR	DSC	BLM	USGS	WASC
Inventoried and evaluated systems	Yes	N/A*	No	No	N/A
Developed cost estimates	No	N/A	No	No	Yes
Designated responsible official	Yes	Yes	Yes	Yes	Yes
Updated performance plan	No	Yes	No	No	Yes
Developed compliance plan	No	Yes	No	No	Yes
Developed contingency plan	No	No	Yes	No	N/A

*Not applicable.

Since the purpose of the reports was to notify the Chief Information Officer of the status and accuracy of the bureaus' and the offices' information reporting, the reports did not contain any recommendations. Since completion of our fieldwork, BOR, BLM, and USGS reported that they had completed actions on all six of the areas.

Individuals Convicted in Computer Thefts

Following an 18-month joint investigation conducted by OIG agents, the Federal Protective Service, and the U.S. Park Police, a DO1 employee, a DOI contract employee, and another individual were arrested and charged with stealing computer equipment worth approximately $90,000 from the Main Interior Building in Washington, D.C. The investigation disclosed that between 1996 and 1998, these individuals devised a scheme to intercept new computer equipment received at the Main Interior loading dock. The bureaus affected by these thefts were the Office of the Secretary, OIG, OSM, and the National Park Service. The three individuals were arrested and charged with theft of Government property. In February 1999, all three individuals were sentenced to a total of 20 months of imprisonment and 132 months of probation and were ordered to make restitution totaling $78,855.

Former Contractor Sentenced for Computer Theft

In a related computer theft, a joint investigation was initiated with OIG, the Federal Protective Service, and a private security firm based on allegations that a contract employee was attempting a steal a laptop computer from DOI. According to the security firm's officers stationed at DOI, the contractor had the laptop in a plastic bag and was leaving the building when the officers stopped him. The contractor confessed to attempting to steal the computer. On January 12, 1999, in the Superior Court of the District of Columbia, the contractor pled guilty to theft and was subsequently sentenced to 6 months of imprisonment and 2 years of probation. The contract employee was ordered to make restitution of $ 1,000 and to pay a special assessment of $50.

Office of the Secretary

Weaknesses in Use of Purchase Cards Cited

The 3 15 individuals who have Govemmenhvide purchase cards within the Office of the Secretary made 6,452 purchases, totaling approximately $2.5 million, from October 1996 through July 1997, primarily for the acquisition of supplies and services costing $2,500 or less. We found that for 192 ($142,446) of the 796 ($413,508) transactions sampled, the approving officials either did not certify the cardholders' statements or they certified the statements without reviewing documents such as vendor invoices or itemized receipts to verify that the items purchased were for valid Government purposes. Also, cardholders allowed noncardholders to use their cards for 12 purchases, totaling $4,235; split orders for 41 purchases, totaling $56,923; and either did not maintain telephone logbooks or maintained inadequate logbooks for 433 purchases, totaling $247,883. In addition, 19 of the 53 cardholders included in our review did not adequately safeguard their purchase cards. The deficiencies occurred because (1) approving officials did not

perform all of the required review procedures and (2) the Office of the Secretary did not perform periodic reviews of the Purchase Card Program. As a result, the Office of the Secretary did not have reasonable assurance that improper use of the purchase cards would be prevented or detected in a timely manner for the transactions reviewed. Based on the response from the Office of the Secretary to the report's six recommendations, we considered one recommendation resolved and implemented and requested additional information for five recommendations.

Office of the Special Trustee for American Indians

Accountability Over Monies and Trust Funds Inadequate

OIG issued an audit report prepared by an independent public accountant on the financial statements for fiscal year 1997 for tribal, individual Indian monies, and other special trust funds managed by the Office of Trust Funds Management, which is under the Office of the Special Trustee for American Indians. The financial statements, prepared by the Office of Trust Funds Management, reported a trust fund balance of approximately $3 billion.

The independent public accountant issued qualified opinions on the financial statements for fiscal year 1997 because cash and overnight investments could not be independently verified, cash balances were materially greater than those reported by the U.S. Treasury, major deficiencies in the accounting systems' controls and records caused the systems to be unreliable, and certain beneficiaries of trust funds disagreed with balances recorded by the Office of Trust Funds Management and had filed or were expected to file claims against the Office of Trust Funds Management. These conditions prevented the cash and Trust Funds balances and the receipts and disbursements from being audited. In addition, a potential liability to the Federal Government exists because of lawsuits filed over the Government's fiduciary responsibilities. The independent public accountant's report on the internal control structure contained 11 recommendations to address 3 material weaknesses, 4 reportable conditions, and 4 advisory comments. The independent public accountant's report on compliance with laws and regulations contained a notice that some tribal organizations and individual Indians have tiled various claims against the Federal Government for its failure to fulfill fiduciary responsibilities. The report also addressed an immaterial noncompliance issue relating to the Office of Trust Funds Management's accepting voluntary deposits totaling $2.5 million to Individual Indian Monies Trust Funds accounts.

In addition to the results of the audit of the financial statements as of and for the year ended September 30, 1997, the independent public accountant's report contained information on the minimal progress made by the Office of Trust Funds Management and BIA in addressing the material weaknesses, reportable conditions, and noncompliance issues identified in prior audit reports.

Based on the responses from the Office of Trust Funds Management and BIA to the report's 11 recommendations, we considered 2 recommendations resolved and implemented and 8 recommendations resolved but not implemented and requested additional information for 1 recommendation.

U.S. Fish and Wildlife Service

Deficiencies in Land Acquisition Activities Identified

We found that FWS had not ensured that just compensation (the amount that was to be offered to landowners) was properly established before FWS acquired land. Specifically, FWS did not fully comply with its appraisal and boundary survey requirements or require (1) documentation to show that consideration was given to updating certain appraisals, (2) the preparation of two acceptable appraisals when two appraisals were required, or (3) the adjustment of purchase prices of property to be based on boundary surveys. As a result, FWS did not have sufficient assurance that it paid market value for 59 of the 205 land acquisitions reviewed. These 59 acquisitions included 29 cases in which FWS may have overpaid landowners about $748,000 because the number of acres in the appraisals was overstated and 3 cases in which FWS may have underpaid landowners about $145,000 because the number of acres in the appraisals was understated. FWS also did not have sufficient assurance that it paid market value for 462 easements, costing $3.5 million, because just compensation was not based on current data. We also found that FWS had not ensured that payments for easements and refuge land were necessary and appropriate, resulting in inappropriate payments of about $207,400 for future property taxes and weed control costs and payments of about $66,500 for prior property taxes that were not the liability of FWS. Also, FWS paid nonprofit organizations about $438,700 for expenses that were unsupported or ineligible for reimbursement and about $189,300 for expenses that were in excess of the fair market value of the acquired land. Further, FWS had not obtained the required approvals in acquiring two tracts of land containing environmental contaminants. As a result, FWS had a potential liability to pay about $772,900 to clean up the property if it is determined that a full-scale cleanup is needed. We found that 13 of 14 land exchanges reviewed had been transacted properly. However, in one exchange, FWS inappropriately obtained funds to acquire private land by selling timber on refuge land to a third party. We considered this transaction not to be in compliance with statutory requirements for the use of timber sales revenues. Based on FWS's response to the report's 11 recommendations, we considered 7 recommendations resolved but not implemented and 4 recommendations unresolved.

Former Special Agent Sentenced for Making False Statements

As reported in our October 1998 Semiannual Report, a joint investigation conducted by OIG and FBI personnel led to the conviction of a former FWS special agent in Pennsylvania. The former special agent pled guilty to making false statements and to destroying or removing property to avoid seizure. In his plea, the special agent admitted to providing paramilitary and wilderness survival training to an extremist group and making false statements to investigators. He also admitted to disposing of semiautomatic assault rifles owned by the group to prevent their seizure by Federal law enforcement officials. He was convicted in the United States District Court for the Southern District of New York for engaging in a seditious conspiracy to commit acts of urban terrorism, including the assassination of a president of a country and the bombings of buildings in New York City. On January 29, 1999, the former special agent was sentenced to 4 years of imprisonment and was ordered to serve 2 years of supervised probation. The former agent was also ordered to pay a special assessment of $200.

Former Forester Sentenced for False Statements

An investigation into allegations that an FWS forester in Michigan manipulated the timber-bidding processes and allowed logging companies to harvest unmarked timber in return for kickbacks from the loggers determined that the forester did not violate criminal statutes relative to the timber sales. However, the investigation revealed that the forester made false statements on his 1997 and 1998 Confidential Financial Disclosure Reports (SF-450). Specifically, the forester did not disclose that he made a loan of several thousand dollars to one of his supervisors. On February 1, 1999, in the United States District Court for the Western District of Michigan, the forester was found guilty of making a false statement. He was sentenced to 24 months of supervised probation and was ordered to pay a fine of $5,000 and a special assessment of $100.

Former Employee Resigns in Theft Case

An investigation disclosed that a former U.S. Department of Agriculture employee misused a Government-issued purchase card by charging personal items valued at approximately $5,200. At the time the investigation was initiated, the employee had accepted a position in Minnesota with FWS. On March 9, 1999, the employee was sentenced to 3 days of imprisonment, 60 months of probation, and 120 hours of community service. The employee was ordered to make restitution of $3,3 18 and to pay a fine of S 160.

U.S. Geological Survey

Additional Controls Over Data Processing Needed

OIG issued an audit report prepared by the U.S. House of Representatives OIG on the data processing environment at USGS's Reston General Purpose Computer Center. The report followed up on a December 1996 report by the House's OIG on the same subject. The December 1996 report contained 72 recommendations. The current review found that USGS had made significant progress in addressing the weaknesses and problems identified in the 1996 report. Specifically, the report stated that 48 recommendations had been resolved or superseded but that additional actions were needed on the remaining 24 recommendations. However, the report identified additional weaknesses in the general control areas of Computer Center management and operations; mainframe systems physical and logical security; telecommunications security; and contingency planning, including backup procedures for preventing loss and recovering data in case of a disaster. According to the report, the identified weaknesses increased the risk of unauthorized access and modifications to, and disclosure of, information processed on the Computer Center's mainframe computer. Also, the report noted that the weaknesses increased the potential for operational errors, which could adversely affect service continuity. USGS generally concurred with the weaknesses identified and with the 24 new recommendations. USGS indicated that it had resolved and implemented 12 of the recommendations, and we considered the remaining 12 recommendations resolved but not implemented.

APPENDIX 1

SUMMARY OF AUDIT ACTIVITIES FROM OCTOBER 1, 1998, THROUGH MARCH 31, 1999

AUDITS PERFORMED BY:				
	OIG STAFF	OTHER FEDERAL AUDITORS (With Review and Processing by OIG Staff)	SON-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	2	0	0	2
Fish and Wildlife and Parks	5	9	5	19
Indian Affairs	12	0	156	168
Insular Areas	11	0	22	33
Land and Minerals Management	9	4	3	16
Water and Science	8	0	4	12
Subtotal	47	13	190	250
INDIRECT COST PROPOSALS NEGOTIATED FOR:				
Indian Tribes and Organizations	116	0	0	116
Insular Areas	3	0	0	3
State Agencies	33	0	0	33
Subtotal	152	0	0	152
TOTAL	199	13	190	402

APPENDIX 2

AUDIT REPORTS ISSUED OR PROCESSED AND INDIRECT COST PROPOSALS NEGOTIATED DURING THE 6-MONTH PERIOD ENDED MARCH 31, 1999

This listing includes all internal. contract and grant. and single audit reports issued and indirect cost proposals negotiated during the 6-month period ended March 31. 1999. 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

99-I-102 AGRICULTURAL LEASING AND GRAZING ACTIVITIES, FORT BERTHOLD AGENCY, BUREAU OF INDIAN AFFAIRS (11/25/98)

99-I-l 23 AGRICULTURAL LEASING AND GRAZING ACTIVITIES, ROSEBUD AGENCY, BUREAU OF INDIAN AFFAIRS (12/7/98)

99-I-126 INVESTMENTS AND DEPOSITS OF PUBLIC LAW 100-297 GRANT FUNDS BY SCHOOLS OPERATED BY INDIAN TRIBES AND TRIBAL ORGANIZATIONS (12/1 1198) **$691,000

99-I-143 BACKGROUND INVESTIGATIONS FOR ALBUQUERQUE AREA EDUCATION EMPLOYEES, BUREAU OF INDIAN AFFAIRS (12/22/98)

99-I-145 BACKGROUND INVESTIGATIONS FOR PHOENIX AREA EDUCATION EMPLOYEES, BUREAU OF INDIAN AFFAIRS (12/23/98)

99-I-146 BACKGROUND INVESTIGATIONS FOR NAVAJO AREA EDUCATION EMPLOYEES, BUREAU OF INDIAN AFFAIRS (12/23/98)

99-I-187 EXCESS FEDERAL PERSONAL PROPERTY DONATED TO INDIAN TRIBAL ORGANIZATIONS BY THE PORTLAND AREA OFFICE, BUREAU OF INDIAN AFFAIRS (1/23/99) *$5,400,000

99-I-260 PER CAPITA DISTRIBUTIONS OF GAMING REVENUES BY THE TABLE MOUNTAIN RANCHERIA, CALIFORNIA. FROM JANUARY 1, 1996, THROUGH SEPTEMBER 30, 1998 (2/11/99)

99-I-363 BUREAU OF INDIAN AFFAIRS FUNDS PROVIDED TO THE LAC COURTE OREILLES OJIBWE SCHOOL FOR THE CONSTRUCTION OF SCHOOL FACILITIES AND THE LEASING OF TEMPORARY SPACE (3/15/99) **$450,922

99-E-70 LEGAL SERVICES COSTS MCURRED BY THE CHEROKEE NATION OF OKLAHOMA (1 0/29/98) **$88,000

99-E-376 PROPOSED SETTLEMENT FOR INDIRECT COSTS NOT RECOVERED BY THE NAVAJO NATION (3/19/99)
(Report issued to the United States Attorney's Office for the District of New Mexico)

BUREAU OF LAND MANAGEMENT

99-I-231 YEAR 2000 READINESS OF AUTOMATED INFORMATION SYSTEMS AT THE BUREAU OF LAND MANAGEMENT (2/12 99)

99-I-236 BUREAU OF LAND MANAGEMENT FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (2/1/99)

99-I-358 DRAINAGE PROTECTION PROGRAM, BUREAU OF LAND MANAGEMENT (3126199)

99-I-393 RECOVERY OF OVERHEAD COSTS BY THE BUREAU OF LAND MANAGEMENT (3/31/99) ****$386,452

99-I-395 ADMINISTRATION OF REVENUES DUE FROM HELIUM PRODUCED ON FEDERAL LEASES, BUREAU OF LAND MANAGEMENT (3/3 1199)

BUREAU OF RECLAMATION

99-1-133 IDENTIFICATION OF UNNEEDED ACQUIRED LANDS, BUREAU OF RECLAMATION (12/21/98) ****$17,454,317

99-I-165 YEAR 2000 READINESS OF AUTOMATED INFORMATION SYSTEMS AT THE BUREAU OF RECLAMATION (1/8/99)

99-I-l 73 AGREED-UPON PROCEDURES: EMPLOYEE WITHHOLDINGS/ EMPLOYER CONTRIBUTIONS REPORTED FOR RETIREMENT AND HEALTH AND LIFE INSURANCE BENEFITS AND ON THE SUPPLEMENTAL SEMIANNUAL HEADCOLNT REPORT SUBMITTED TO THE OFFICE OF PERSONNEL MANAGEMENT (12/29/98)

99-I-308 PROPOSED CONTRACT NO. 8-07-30-L0470 WITH DYNASIM FOR THE DESIGN, INSTALLATION, AND OPERATION OF A WATER EDUCATION THEATER AT HOOVER DAM, BUREAU OF RECLAMATION (3/22/99)

99-I-399 BUREAU OF RECLAMATION FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (3/30/99)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

99-I-147 MANAGEMENT OF FEDERAL GRANTS, PUBLIC SCHOOL SYSTEM. COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (12/15/98) *$738,597

99-I-356 DISCRETIONARY AND REPROGRAMMED FUNDS, OFFICE OF THE GOVERNOR, COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (3/26/99) *$6,909,774

Guam

99-I-13 ON-CALL SUBSTITUTE TEACHERS, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (10/21/98) *$21,681

99-I-255 FEDERAL GRANT PROGRAM TRAVEL ACTIVITIES, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (2/25/99) **$47,879

U.S. Virgin Islands

99-I-148 UNEMPLOYMENT INSURANCE PROGRAM, DEPARTMENT OF LABOR, GOVERNMENT OF THE VIRGIN ISLANDS (12/18/98) **$408,200 & ****$18,729,200

99-I-261 GOVERNMENT EMPLOYEES RETIREMENT SYSTEM, GOVERNMENT OF THE VIRGIN ISLANDS (3126199) ****$6,300,000

99-I-309 VERIFICATION OF WATCH QUOTA DATA FOR CALENDAR YEAR 1998 SUBMITTED BY FIRMS LOCATED IN THE U.S. VIRGIN ISLANDS (2/23/99)

99-I-364 VIRGIN ISLANDS NATIONAL GUARD, GOVERNMENT OF THE VIRGIN ISLANDS (3/26/99) *$12,897

99-I-365 FOLLOWUP OF RECOMMENDATIONS RELATING TO PERSONNEL MANAGEMENT PRACTICES, DIVISION OF PERSONNEL, GOVERNMENT OF THE VIRGIN ISLANDS (3/26/99) *$26,300,000

99-I-379 ADMINISTRATION OF REAL PROPERTY TAXES, GOVERNMENT OF THE VIRGIN ISLANDS (3130199) ****$15,716,888

99-I-400 ACQUISITION AND CONTROL OF COMPUTERS, BUREAU OF INTERNAL REVENUE, GOVERNMENT OF THE VIRGIN ISLANDS (3/31/99) **$51,005

MINERALS MANAGEMENT SERVICE

99-I-141 SUPPLEMENTAL BONDING ISSUES ON THE OUTER CONTINENTAL SHELF, GULF OF MEXICO REGIONAL OFFICE, MINERALS MANAGEMENT SERVICE (12/22/98)

99-I-371 ROYALTY-IN-KIND DEMONSTRATION PILOTS, MINERALS MANAGEMENT SERVICE (3/29/99)

99-I-387 OPPORTUNITY TO INCREASE OFFSHORE OIL AND GAS RENTAL REVENUES, MMERALS MANAGEMENT SERVICE (3/31/99) ****$2,400,000

MULTI-OFFICE

99-I-374 OFFSHORE CIVIL PENALTIES PROGRAM, MINERALS MANAGEMENT SERVICE (3/30/99)

OFFICE OF THE SECRETARY

99-I-375 USE OF THE GOVERNMENTWIDE PURCHASE CARD, OFFICE OF THE SECRETARY (3130199)

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

99-I-372 FINANCIAL STATEMENTS FOR FISCAL YEAR 1997 FOR THE OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS TRIBAL AND OTHER SPECIAL TRUST FUNDS AND INDIVIDUAL INDIAN MONIES TRUST FUNDS MANAGED BY THE OFFICE OF TRUST FUNDS MANAGEMENT (3126199)

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

99-I-245 OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (2/4/99)

U.S. FISH AND WILDLIFE SERVICE

99-I-162 LAND ACQUISITION ACTIVITIES, U.S. FISH AND WILDLIFE SERVICE (12/29/98) *$1,066,253 & ***$438,680

99-I-386 U.S. FISH AND WILDLIFE SERVICE FINANCIAL REPORT FOR FISCAL YEARS 1998 AND 1997 (3/24/99)

U.S. GEOLOGICAL SURVEY

99-1-166 YEAR 2000 READINESS OF AUTOMATED INFORMATION SYSTEMS AT THE U.S. GEOLOGICAL SURVEY (1/8/99)

99-1-381 ADDITIONAL CONTROLS NEEDED OVER THE DATA PROCESSING ENVIRONMENT AT THE US. GEOLOGICAL SURVEY RESTON ENTERPRISE DATA SERVICES CENTER (3/25/99)

99-I-404 U.S. GEOLOGICAL SURVEY FINANCIAL STATEMENTS FOR FISCAL YEARS 1998 AND 1997 (3/31/99)

CONTRACT AND GRANT AUDITS

BUREAU OF LAND MANAGEMENT

99-E-252 IBM GOVERNMENT SYSTEMS, COSTS BILLED UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. N-652-C-3-0002, SUBCONTRACT NO. 3 12079, FOR FISCAL YEAR ENDED DECEMBER 31, 1996 (2/18/99)

99-E-253 IBM GOVERNMENT SYSTEMS, COSTS BILLED UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. N-652-C-3-0002, SUBCONTRACT NO. 3 12079, FOR FISCAL YEAR ENDED DECEMBER 31, 1995 (2/18/99)

99-E-254 IBM GOVERNMENT SYSTEMS, COSTS BILLED UNDER BUREAU OF LAND MANAGEMENT CONTRACT NO. N-652-C-3-0002, SUBCONTRACT NO. 3 12079, FOR FISCAL YEAR ENDED DECEMBER 3 1, 1997 (2/18/99)

MINERALS MANAGEMENT SERVICE

99-E-38 SOURCE ONE MANAGEMENT, INC., COSTS INCURRED FOR FISCAL YEAR ENDED DECEMBER 31, 1996 (10/27/98)

NATIONAL PARK SERVICE

99-E-31 7 GENERAL CONSTRUCTION SERVICES, INC., COSTS INCURRED UNDER NATIONAL PARR SERVICE CONTRACT NO. 1443CX300094906 FOR 2 FISCAL YEARS ENDED DECEMBER 31, 1997 (3/1/99)

U.S. FISH AND WILDLIFE SERVICE

99-E-76 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO UTAH DEPARTMENT OF NATURAL RESOURCES, DIVISION OF WILDLIFE RESOURCES, FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (1 1/4/98)**$98,184

99-E-78 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO MISSISSIPPI DEPARTMENT OF MARINE RESOURCES FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (1114198) **$42,887

99-E-80 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO ALASKA DEPARTMENT OF FISH AND GAME FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (1 1/6/98)

99-E-84 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO LOUISIANA DEPARTMENT OF WILDLIFE AND FISHERIES FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (1 1/6/98)**$568,508

99-E-142 FISHING LICENSE CERTIFICATION SUBMITTED BY MARYLAND DEPARTMENT OF NATURAL RESOLRCES TO U.S. FISH AND WILDLIFE SERVICE DIVISION OF FEDERAL AID FOR FISCAL YEAR ENDED DECEMBER 3 1, 1998 (12/9/98)

99-E-153 ARAMARK SERVICES, INC., COSTS INCURRED UNDER U.S. FISH AND WILDLIFE SERVICE CONTRACT NO. 1448-98695-97-C001 FOR FISCAL YEAR ENDED SEPTEMBER 30, 1997 (12/16/98)

99-E-154 UNIVERSITY OF NORTH DAKOTA, COSTS INCURRED UNDER U.S. FISH AND WILDLIFE SERVICE COOPERATIVE AGREEMENT NO. 14-48-0010-93-901 (12/16/98) **$2,045

99-E-172 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO SOUTH DAKOTA DEPARTMENT OF GAME, FISH, AND PARKS FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (12130198) **$20,732

99-E-197 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO IOWA DEPARTMENT OF NATURAL RESOURCES, FISH AND WILDLIFE DIVISION, FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (1/22/99)**$723,257

99-E-240 BIRD CONSTRUCTION COMPANY, MC., CLAIM FOR EQUITABLE ADJUSTMENT SUBMITTED TO U.S. FISH AND WILDLIFE SERVICE UNDER CONTRACT NO. FWS 10-94-038 (2118199) *$2,506,690

99-E-394 U.S. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO ARKANSAS FOR 2 FISCAL YEARS ENDED JUNE 30, 1997 (3/29/99)**$881,800

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

99-A-l QAGAN TAYAGUNGIN TRIBE, FISCAL YEAR ENDED JUNE 30, 1996 (1012198) **$4,427

99-A-2 ST. MICHAELS ASSOCIATION FOR SPECIAL EDUCATION, INC., FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/1/98)

99-A-3 UNITED VILLAGES. INC., FISCAL YEAR ENDED DECEMBER 31, 1994 (10/1 98)

99-A-4 NORTHERN PUEBLOS TRIBUTARY WATER RIGHTS ASSOCIATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/1/98)

99-A-5 NORTHERN PUEBLOS TRIBUTARY WATER RIGHTS ASSOCIATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/1/98)

99-A-6 SICANGU OYATE HO, INC., FISCAL YEAR ENDED JUNE 30, 1997 (10/1/98)

99-A-7 HAVASUPAI ELEMENTARY SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (10/1/98)

99-A-14 KETCHIKAN INDIAN CORPORATION, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (10/9/98)

99-A-15 RAMONA BAND OF MISSION INDIANS, 4 FISCAL YEARS ENDED DECEMBER 3 1, 1997 (1019198)

99-A-16 SELDOVIA VILLAGE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/9/98)

99-A-l 7 BIG LAGOON RANCHERIA, 2 FISCAL YEARS ENDED DECEMBER 3 1, 1994 (1 0/9/98)

99-A-18 TONKAWA TRIBE OF OKLAHOMA, 2 FISCAL YEARS ENDED SEPTEMBER 30, 1996 (1019198) **$41,035

99-A-26 FORT MCDOWELL MOHAVE-APACHE INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/16/98)

99-A-39 OGLALA SIOUX PARKS AND RECREATION AUTHORITY, FISCAL YEAR ENDED DECEMBER 3 1, 1994 (10123198)

99-A-40 OGLALA SIOUX PARKS AND RECREATION AUTHORITY, FISCAL YEAR ENDED DECEMBER 31, 1995 (10123198)

99-A-41 OGLALA SIOUX PARKS AND RECREATION AUTHORITY, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (10/23/98) **$16,800

99-A-42 TOHONO O'ODHAM NATION. FISCAL YEAR ENDED SEPTEMBER 30, 1994 (10/23/98) **$9,848

99-A-44 INDIAN TOWNSHIP SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1997 (10123198)

99-A-45 SKOKOMISH INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10123198)

99-A-46 KICKAPOO NATION SCHOOL, FISCAL YEAR ENDED JUNE 30, 1994 (10/23/98)

99-A-47 KICKAPOO NATION SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (10/23/98)

99-A-48 ABSENTEE SHAWNEE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 3 1. 1997 (10123198)

99-A-49 TRENTON INDIAN SERVICE AREA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10123198)

99-A-50 WICHITA AND AFFILIATED TRIBES, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/23/98)

99-A-55 PYRAMID LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (10129198) **$15,557

99-A-56 PYRAMID LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (10/28/98)

99-A-57 PYRAMID LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (10129198)

99-A-58 BATTLE MOUNTAIN BAND COUNCIL, TE-MOAK TRIBE OF WESTERN SHOSHONE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1 0/29/98)

99-A-59 BATTLE MOUNTAIN BAND COUNCIL, TE-MOAK TRIBES OF WESTERN SHOSHONE INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/29/98) **$6,600

99-A-60 PORT GRAHAM VILLAGE COUNCIL, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (10129198)

99-A-61 PLEASANT POINT SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 (10129198)

99-A-62 INDIAN ISLAND SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 10/29/98)

99-A-63 INDIAN TOWNSHIP SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 (10/29/98)

99-A-64 OFFICE OF SUPERINTENDENT, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1996 (10129198)

99-A-65 SAC AND FOX NATION, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (10/29/98)

99-A-66 HOH INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/29/98) **$3,324

99-A-67 COUNCIL OF ENERGY RESOURCE TRIBES, INC., AND SUBSIDIARY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/29/98)

99-A-68 AGDAAGUX TRIBAL COUNCIL, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/29/98)

99-A-69 UNITED TRIBES TECHNICAL COLLEGE, FISCAL YEAR ENDED JUNE 30, 1996 (10/29/98)

99-A-85 MESA GRANDE BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (1 1/6/98)

99-A-86 NATIVE VILLAGE OF BARROW, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (11/6/98)

99-A-87 UPPER SKAGIT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1993 (11/6/98)

99-A-88 OTOE-MISSOURIA TRIBE OF INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (1 1/6/98) **$2,700

99-A-89 CADDO INDIAN TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1116198)

99-A-90 MIAMI TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1 1/6/98)

99-A-91 MIAMI TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1 1/6/98)

99-A-92 PUEBLO OF POJOAQUE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (l/12/99) **$7,68 1

99-A-99 ELY SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (11/13/98)

99-A-100 LITTLE TRAVERSE BAY BAND OF ODAWA INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (11/13/98)

99-A-101 QUECHAN INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (11/13/98)

99-A-106 MESCALERO APACHE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (l/12/99) **$23,649

99-A-107 OSAGE NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (l/12/99) **$1,473

99-A-108 PUEBLO OF POJOAQUE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/12/99)

99-A-109 JICARILLA APACHE TRIBE, FISCAL YEAR ENDED JUNE 30, 1994 (1 1/20/98)

99-A-l 10 JICARILLA APACHE TRIBE, FISCAL YEAR ENDED JUNE 30, 1995 (1/12/99)

99-A-l 11 NAVAJO AREA SCHOOL BOARD ASSOCIATION, FISCAL YEAR ENDED SEPTEMBER 30. 1997 (1/12/99)

99-A-l 12 PUEBLO DE SAN ILDEFONSO, FISCAL YEAR ENDED DECEMBER 3 1, 1994 (1/12/99) **$50,879

99-A-l 13 PUEBLO OF NAMBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11120198)

99-A-l 14 PUEBLO OF NAMBE, FISCAL YEAR ENDED SEPTEMBER 30.1996 (1112199)

99-A-l 15 WHITE MOUNTAIN APACHE TRIBE, FISCAL YEAR ENDED APRIL 30, 1996 (1 1/20/98)

99-A-l 16 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (11120198) **$38,833

99-A-l 17 PRAIRIE ISLAND INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30. 1994 (11120198)

99-A-l 18 PRAIRIE ISLAND INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (11120198)

99-A-130 LOWER SIOUX INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (12/3/98)

99-A-131 SANTEE SIOUX TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (12/3/98)

99-A-132 UNITED SIOUX TRIBES OF SOUTH DAKOTA DEVELOPMENT CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (12/3/98)

99-A-134 PUEBLO OF LAGUNA, FISCAL YEAR ENDED FEBRUARY 29, 1995 (1/12/99)

99-A-135 PUEBLO OF LAGUNA, FISCAL YEAR ENDED FEBRUARY 29, 1996 (1/12/99)

99-A-136 TAOS PUEBLO CENTRAL MANAGEMENT SYSTEM, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/12/99)

99-A-137 SKOKOMISH INDIAN TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (l/12/99)

99-A-138 TYME MAIDU TRIBE, BERRY CREEK RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1112199)

99-A-139 SPOKANE TRIBE OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (l/12/99)

99-A-140 KAW NATION, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/12/99)

99-A-155 COQUILLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (1112199)

99-A-156 TUBA CITY HIGH SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30. 1997 (1/12/99)

99-A-l 57 WOUNDED KNEE DISTRICT SCHOOL, FISCAL YEAR ENDED JUNE 30, 1994 (12/17/98)

99-A-l 58 WOUNDED KNEE DISTRICT SCHOOL, FISCAL YEAR ENDED JUNE 30, 1995 (12/17/98)

99-A-l 59 WOUNDED KNEE DISTRICT SCHOOL, FISCAL YEAR ENDED JUNE 30, 1996 (12/17/98)

99-A-l 60 SAC AND FOX NATION OF MISSOURI, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (l/12/99)

99-A-l 61 PINON COMMUNITY SCHOOL BOARD, INC., FISCAL YEAR ENDED JUNE 30, 1997 (1/12/99)

99-A-168 TONTO-APACHE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1994 (12/23/98) **$32,714

99-A-180 PENOBSCOT INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (117199)

99-A-181 SENECA NATION OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/7/99)

99-A-182 NORTHERN ARAPAHOE TRIBE OF INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (1/7/99)

99-A-183 UPPER SKAGIT INDIAN TRIBE, 2 FISCAL YEARS ENDED DECEMBER31, 1995 (l/11/99)

99-A-184 UPPER SKAGIT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/7/99)

99-A-185 INDIAN ISLAND SCHOOL, MAINE INDIAN EDUCATION, FISCAL YEAR ENDED JUNE 30, 1997 (1/7/99)

99-A-186 WA HE LUT INDIAN SCHOOL, FISCAL YEAR ENDED JUNE 30, 1997 (1/7/99) **$27,000

99-A-198 CROW CREEK SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/19/99) **$14,448

99-A-199 UPPER SIOUX COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/19/99)

99-A-202 SUMMIT LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1994 (l/21/99)

99-A-203 SUMMIT LAKE PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1995 (1/21/99) **$17,500

99-A-204 GREAT LAKES INDIAN FISH AND WILDLIFE COMMISSION, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (1121199)

99-A-205 PICURIS PUEBLO, FISCAL YEAR ENDED DECEMBER 3 1,- 1996 (1/21/99)

99-A-206 MESA GRANDE BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (1/21/99) **$53,000

99-A-207 CHEYENNE-ARAPAHO TRIBES OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER31, 1996 (1/21/99)

99-A-208 KICKAPOO TRIBE OF KANSAS, FISCAL YEAR ENDED DECEMBER 3 1. 1993 (1/21/99)

99-A-209 KICKAPOO TRIBE OF KANSAS, FISCAL YEAR ENDED DECEMBER 3 1, 1994 (1/21/99)

99-A-2 10 KICKAPOO TRIBE OF KANSAS, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (1/21/99)

99-A-2 11 KICKAPOO TRIBE OF KANSAS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/21/99)

99-A-212 RINCON SAN LUISENO BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (1/21/99)

99-A-213 RINCON SAN LUISENO BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/21/99)

99-A-2 14 RINCON SAN LUISENO BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/21/99)

99-A-215 YERINGTON PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (1/21/99)

99-A-232 CONFEDERATED SALISH AND KOOTENAI TRIBES OF THE FLATHEAD RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/28/99)

99-A-241 NORTHERN PLAINS INTERTRIBAL COURT OF APPEALS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/3/99)

99-A-242 SISSETON-WAHPETON SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (2/5/99)

99-A-246 NORTHERN ARAPAHOE TRIBE OF INDIANS, FISCAL YEAR ENDED DECEMBER 3 1. 1994 (214199)

99-A-258 MOAPA BAND OF PAIUTES, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (2/12/99)

99-A-265 SAN PASQUAL AND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (2/12/99)

99-A-266 DRY CREEK RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/12/99)

99-A-267 MOORETOWN RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1. 1997 (2/12/99)

99-A-268 SKAGIT SYSTEM COOPERATIVE, FISCAL YEAR ENDED DECEMBER 31, 1996 (2/12/99)

99-A-269 APACHE TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/12/99)

99-A-270 KIOWA TRIBE OF OKLAHOMA, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2112199)

99-A-271 AFFILIATED TRIBES OF NORTHWEST INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1992 (2/12/99)

99-A-272 AFFILIATED TRIBES OF NORTHWEST INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1993 (2/12/99)

99-A-273 AFFILIATED TRIBES OF NORTHWEST INDIANS, FISCAL YEAR ENDED DECEMBER 3 1. 1994 (2/12/99)

99-A-274 AFFILIATED TRIBES OF NORTHWEST INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (2/12/99)

99-A-275 AFFILIATED TRIBES OF NORTHWEST INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/12/99)

99-A-276 ISLETA PUEBLO. FISCAL YEAR ENDED DECEMBER 31.1995 (2/12/99)

99-A-277 ISLETA PUEBLO, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/12/99)

99-A-283 ALL INDIAN PUEBLO COUNCIL, MC., FISCAL YEAR ENDED JUNE 30, 1997 (2/19/99) **$47,543

99-A-284 TABLE MOUNTAIN RANCHERIA BAND OF INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/19/99)

99-A-285 BEAR RIVER BAND OF THE ROHNERVILLE RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (3/11/99)

99-A-286 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/18/99)**$ 1,675

99-A-287 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/18/99)

99-A-292 COLUSA COUNTY OFFICE OF EDUCATION, FISCAL YEAR ENDED JUNE 30, 1997 (2/18/99)

99-A-299 CONFEDERATED TRIBES OF THE COLVILLE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/19/99)

99-A-300 NEZ PERCE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/19/99)

99-A-301 PAUMA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1996 (2/19/99)

99-A-302 SAN JUAN PUEBLO BOARD OF EDUCATION, FISCAL YEAR ENDED JUNE 30, 1997 (2/19/99)

99-A-303 SKY PEOPLE HIGHER EDUCATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (2/19/99)

99-A-304 SUQUAMISH TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (2/19/99)

99-A-305 ZUNI PUEBLO, FISCAL YEAR ENDED DECEMBER 31, 1997 (2/19/99)

99-A-314 SPIRIT LAKE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (2'26199)

99-A-315 YAVAPAI-PRESCOTT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (2/26/99)

99-A-316 OMAHA TRIBE OF NEBRASKA, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2/26/99) **$13,647

99-A-318 SALISH KOOTENAI COLLEGE, INC., FISCAL YEAR ENDED JUNE 30, 1993 (2/26/99)

99-A-319 SALISH KOOTENAI COLLEGE, INC., FISCAL YEAR ENDED JUNE 30, 1994 (2/26/99)

99-A-320 SALISH KOOTENAI COLLEGE, INC., FISCAL YEAR ENDED JUNE 30. 1995 (2/26/99)

99-A-321 SALISH KOOTENAI COLLEGE, INC., FISCAL YEAR ENDED JUNE 30, 1996 (2/26/99)

99-A-322 JICARILLA APACHE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (2/26/99)

99-A-323 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (2126199)

99-A-324 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (2/26/99)

99-A-325 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (2/26/99)

99-A-326 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (2126199)

99-A-327 TUOLUMNE BAND OF ME-WUK INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2126199)

99-A-337 EASTERN BAND OF CHEROKEE INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (314199)

99-A-338 SAULT STE. MARIE TRIBE OF CHIPPEWA INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (3/4/99)

99-A-339 SALT RIVER PIMA-MARICOPA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (314199)

99-A-352 BEAR RIVER BAND OF THE ROHNERVILLE RANCHERIA, FISCAL YEAR ENDED SEPTEMBER 30, 1994 (3/11/99)

99-A-389 SAINT REGIS MOHAWK TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (3/26/99)

99-A-390 NARRAGANSETT INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1994 (3/26/99)

99-A-391 CONFEDERATED TRIBES OF THE GOSHUTE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/26/99)

99-A-392 CHIPPEWA CREE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/26/99)

BUREAU OF LAND MANAGEMENT

99-A-293 WALLA WALLA COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (2118199)

99-A-294 JEFFERSON COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/18/99)

99-A-296 FERRY COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/18/99)

BUREAU OF RECLAMATION

99-A-167 PADRE DAM, FISCAL YEAR ENDED JUNE 30, 1997 (12/23/98)

99-A-259 NEW MEXICO HAMMOND CONSERVANCY DISTRICT, FISCAL YEAR ENDED DECEMBER 3 1. 1997 (2/12/99)

99-A-291 GRANT COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2/18/99)

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

99-A-355 CNMI PUBLIC SCHOOL SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3/12/99)

99-A-396 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/29/99) **$596,151

Federated States of Micronesia

99-A-98 COLLEGE OF MICRONESIA LAND GRANT PROGRAMS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (11/16/98)

99-A-189 FEDERATED STATES OF MICRONESIA NATIONAL GOVERNMENT. FISCAL YEAR ENDED SEPTEMBER 30, 1997 (l/12/99)

99-A-195 COLLEGE OF MICRONESIA, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (l/15/99)

Guam

99-A-144 GOVERNMENT OF GUAM, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (12/8/98)

99-A-163 GUAM HUMANITIES COUNCIL, • FISCAL YEAR ENDED OCTOBER 31, 1994 (12/18/98)

99-A-164 GUAM HUMANITIES COUNCIL, FISCAL YEAR ENDED OCTOBER 31, 1995 (12/18/98)

99-A-235 GUAM MASS TRANSIT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1129199)

99-A-343 GUAM HOUSING AND URBAN RENEWAL AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (318199)

99-A-371 GUAM HUMANITIES COUNCIL, FISCAL YEAR ENDED OCTOBER 31, 1997 (3123199)

Republic of the Marshall Islands

99-A-O REPUBLIC OF THE MARSHALL ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/1/98) **$20,854,750

Republic of Palau

99-A-37 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/20/98) **$1,029,762

99-A-151 PALAU NATIONAL COMMUNICATIONS CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1997 (12/11/98)

99-A-333 PALAU COMMUNITY ACTION AGENCY, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (3/1/99) **$2,310

U. S. Virgin Islands

99-A-54 VIRGIN ISLANDS HOUSING AUTHORITY, 3 FISCAL YEARS ENDED SEPTEMBER 30, 1993 (10/28/98)

99-A-220 UNIVERSITY OF THE VIRGIN ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (1/21/99)

99-A-221 UNIVERSITY OF THE VIRGIN ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (1/21/99)

99-A-222 UNIVERSITY OF THE VIRGIN ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30. 1994 (1/21/99)

99-A-223 UNIVERSITY OF THE VIRGIN ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (1/21/99)

99-A-224 UNIVERSITY OF THE VIRGIN ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (1/21/99)

NATIONAL PARK SERVICE

99-A-289 GRAYS HARBOR COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1996 (2/18/99)

99-A-290 STEUBEN COUNTY, INDIANA, FISCAL YEAR ENDED DECEMBER 31, 1996 (2/18/99)

U.S. FISH AND WILDLIFE SERVICE

99-A-295 CONSERVATION FUND, A NONPROFIT CORPORATION, FISCAL YEAR ENDED DECEMBER 31, 1997 (2/18/99)

99-A-297 DISTRICT OF COLUMBIA DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (2/18/99)

99-A-298 THURSTON COUNTY, WASHINGTON, FISCAL YEAR ENDED DECEMBER 31.1996 (2/18/99)

U.S. GEOLOGICAL SURVEY

99-A-288 PIMA ASSOCIATION OF GOVERNMENTS. FISCAL YEAR ENDED JUNE 30, 1997 (2118199)

NON-DEPARTMENT OF THE INTERIOR

99-A-79 PUERTO RICO OFFICE OF YOUTH AFFAIRS, FISCAL YEAR ENDED JUNE 30, 1997 (11/5/98)

INDIRECT COST PROPOSALS

BUREAU OF INDIAN AFFAIRS

99-P-8 SMITH RIVER RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (10/1/98) *$3,174

99-P-9 QUINAULT INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/1/98)

99-P-10 PUEBLO OF POJOAQUE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/8/98)

99-P-11 ENTERPRISE RANCHERIA OF MAIDU INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (10/8/98)

99-P-19 STONE CHILD COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (10/13/98) *$15,836

99-P-20 STONE CHILD COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1996 (10/13/98) *$15,836

99-P-21 STONE CHILD COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30.1997 (10/13/98)

99-P-22 STONE CHILD COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30. 1998 (10/13/98)

99-P-23 LAS VEGAS PAIUTE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1998 (10/15/98) *$52,404

99-P-24 NORTH FORK MONO RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1997 (10/15/98) *$42,122

99-P-25 NORTH FORK MONO RANCHERIA, FISCAL YEAR ENDED DECEMBER 31, 1998 (10115198) *$12,062

99-P-27 SQUAXIN ISLAND TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/15/98)

99-P-28 SQUAXM ISLAND TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/15/98) *$6,550

99-P-29 MANZANITA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31.1996 (10/19/98)

99-P-30 MANZANITA BAND OF MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 31.1998 (10119198)

99-P-31 LAC DU FLAMBEAU BAND OF LAKE SUPERIOR CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1977 (10119198)

99-P-32 LAC DU FLAMBEAU BAND OF LAKE SUPERJOR CHIPPEWA INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/20/98)

99-P-33 MINNESOTA CHIPPEWA TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/19/98)

99-P-34 PENOBSCOT INDIAN NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/19/98)

99-P-35 OWENS VALLEY INDIAN WATER COMMISSION, FISCAL YEAR ENDED JUNE 30. 1998 (10/19/98)

99-P-36 OWENS VALLEY INDIAN WATER COMMISSION, FISCAL YEAR ENDED JUNE 30, 1999 (10119198)

99-P-43 RINCON BAND OF MISSION INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (10/22/98)

99-P-51 FALLON PAIUTE-SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1996 (10/27/98)

99-P-52 FALLON PAIUTE-SHOSHONE TRIBE, FISCAL YEAR ENDED . DECEMBER 31. 1997 (10/27/98)

99-P-53 CATAWBA INDIAN NATION, FISCAL YEAR ENDED DECEMBER 31, 1998 (10/27/98)

99-P-71 YOMBA SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (10/29/98) *$14,486

99-P-72 YOMBA SHOSHONE TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1998 10/29/98) *$14,486

99-P-73 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (10/30/98) *$152,949

99-P-74 ROSEBUD SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (1 0/30/98) *$140,905

99-P-77 LOWER BRULE SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (11/4/98) *$14,457

99-P-81 ASSOCIATION OF VILLAGE COUNCIL PRESIDENTS, FISCAL YEAR ENDED DECEMBER 31, 1998 (1 1/5/98)

99-P-82 PAIUTE INDIAN TRIBE OF UTAH, FISCAL YEAR ENDED DECEMBER 3 1. 1998 (1115198)

99-P-83 ASSOCIATION OF VILLAGE COUNCIL PRESIDENTS, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (11/5/98)

99-P-94 AROOSTOOK BAND OF MICMACS, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (1 1/10/98)

99-P-96 SPIRIT LAKE SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (1 1/12/98)

99-P-l 03 CITIZEN POTAWATOMI NATION, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1 1/16/98) *$32,507

99-P-104 LEECH LAKE RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (11117198)

99-P-105 STOCKBRIDGE-MUNSEE TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (11/18/98)

99-P-l 19 SALT RIVER PIMA-MARICOPA INDIAN COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (1 1/20/98)

99-P-120 NOOKSACK INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 31, 1997 (11120198) *$53,228

99-P-l 2 1 NOOKSACK INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (1 1/20/98) *$53,228

99-P-l 22 TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS. FISCAL YEAR ENDED SEPTEMBER 30, 1998 (1 1/23/98) '$124,077

99-P-125 CHEYENNE RIVER SIOUX TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1 1/30/98) *$135,765

99-P-128 KAIBAB BAND OF PAIUTE INDIANS. FISCAL YEAR ENDED DECEMBER 31, 1998 (12/1/98) *$823

99-P-l 29 WHITE EARTH RESERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (12/2/98)

99-P-149 TULALIP TRIBES OF WASHINGTON, FISCAL YEAR ENDED DECEMBER 31, 1997 (12/8/98) *$169,92 1

99-P-l 50 TRENTON INDIAN SERVICE AREA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (12110198) *$56,672

99-P-152 COQUILLE INDIAN TRIBE, FISCAL YEAR ENDED DECEMBER 3 1,1998 (12/14/98)

99-P-176 PRAIRIE ISLAND INDIAN COMMUNITY, FISCAL YEAR ENDED - SEPTEMBER 30, 1998 (1/6/99) *$12,735

99-P-177 SAGINAW CHIPPEWA INDIAN TRIBE OF MICHIGAN, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (1/6/99)

99-P-178 1854 AUTHORITY, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (1/6/99) *$25,500

99-P-179 SENECA NATION OF INDIANS, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1/6/99)

99-P-188 SOKAOGON CHIPPE WA COMMUNITY, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (1111199) *$128,198

99-P-2 16 CENTRAL COUNCIL OF THE TLNGIT-HAIDA INDIANS OF ALASKA, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (1122199)

99-P-21 7 CENTRAL COUNCIL OF THE TLINGIT-HAIDA INDIANS OF ALASKA, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (1/22/99)

99-P-218 CENTRAL COUNCIL OF THE TLINGIT-HAIDA INDIANS OF ALASKA, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (1/22/99)

99-P-225 CENTRAL COUNCIL OF THE TLINGIT-HAIDA INDIANS OF ALASKA. FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1·22/99)

99-P-228 SOUTHERN UTE INDIAN TRIBE. FISCAL YEAR ENDED SEPTEMBER 30,1998 (l/25/99) *$5,362

99-P-237 CORTINA INDIAN RANCHERIA OF WINTUN INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (2/4/99)

99-P-238 CORTINA INDIAN RANCHERIA OF WINTUN INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2/4/99)

99-P-239 KASHIA BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2/4/99) *$10,000

99-P-243 YAKUTAT TLINGIT TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (214199) *$13,384

99-P-244 YAKUTAT TLINGIT TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2.4199) *$6,685

99-P-248 MINNESOTA CHIPPEWA TRIBE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (2/5/99)

99-P-250 AUGUSTINE BAND OF CAHUILLA MISSION INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2/9/99)

99-P-256 LONE PINE PAIUTE-SHOSHONE RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1998 (2/10/99)

99-P-257 LONE PINE PAIUTE-SHOSHONE RESERVATION, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2110199)

99-P-262 NORTHWEST INTERTRIBAL COURT SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (211 1/99)

99-P-263 NORTHWEST INTERTRIBAL COURT SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (2/1 1199)

99-P-264 NORTHWEST INTERTRIBAL COURT SYSTEM, FISCAL YEAR ENDED SEPTEMBER 30. 1999 (2/11/99)

99-P-278 IUALEGEE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (2/16/99)

99-P-279 IUALEGEE TRIBAL TOWN, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (2/16/99) *$8,146

99-P-280 YANKTON SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1996 (2122199)

99-P-281 YANKTON SIOUX TRIBE. FISCAL YEAR ENDED DECEMBER 31, 1997 (2/22/99) *$57,947

99-P-282 YANKTON SIOUX TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (2/22/99) *$57,947

99-P-307 BIG VALLEY RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (2/22/99)

99-P-3 10 ANGOON NATIVE ASSOCIATION OF THE CENTRAL COUNCIL OF TLINGIT-HAIDA, FISCAL YEAR ENDED DECEMBER 31, 1998 (2/23/99)

99-P-31 1 ANGOON COMMUNITY ASSOCIATION, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2123199)

99-P-31 2 RAMONA BAND OF CAHUILLA MISSION INDIANS FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2123199)

99-P-313 CABAZON BAND OF MISSION INDIANS, FISCAL YEAR ENDED JUNE 30, 1998 (2/23/99)

99-P-328 SAINT REGIS MOHAWK TRIBE, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2126199)

99-P-329 ENTERPRISE RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (3/1/99)

99-P-330 CHITIMACHA TRIBE OF LOUISWNA, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (2/26/99)

99-P-331 KOOTENAI TRIBE OF IDAHO, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/1/99) *$1,526

99-P-332 KOOTENAI TRIBE OF IDAHO, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (3/1/99)

99-P-334 GRAND PORTAGE RESERVATION, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (3/2/99) *$14,665

99-P-335 CADDO TRIBE OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1997 (3/2/99)

99-P-336 REDDING RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (3/2/99) *$70,000

99-P-340 PEORIA TRIBE OF INDIANS OF OKLAHOMA, FISCAL YEAR ENDED MARCH 3 1, 1999 (3/3/99)

99-P-341 PEORIA TRIBE OF INDIANS OF OKLAHOMA, FISCAL YEAR ENDED MARCH 30, 2000 (3/3/99)

99-P-342 BAY MILLS COMMUNITY COLLEGE, FISCAL YEAR ENDED JUNE 30, 1999 (3/5/99) *$1,200

99-P-346 ROBINSON RANCHERIA CITIZENS BUSINESS COUNCIL, FISCAL YEAR ENDED DECEMBER 31, 1998 (3/9/99)

99-P-347 ROBINSON RANCHERIA CITIZENS BUSINESS COUNCIL, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (3/9/99)

99-P-348 DRY CREEK RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (3/9/99)

99-P-349 DRY CREEK RANCHERIA OF POMO INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (3/9/99)

99-P-353 FORT INDEPENDENCE INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1998 (3/15/99)

99-P-354 FORT INDEPENDENCE INDIAN RESERVATION, FISCAL YEAR ENDED DECEMBER 31, 1999 (3/15/99)

99-P-357 INTER-TRIBAL COUNCIL OF MICHIGAN. INC., FISCAL YEAR ENDED SEPTEMBER 30, 1999 (3/12/99)

99-P-359 COLORADO RIVER INDIAN TRIBES, FISCAL YEAR ENDED · DECEMBER 31, 1997 (3/15/99) *$33,652

99-P-360 COLORADO RIVER INDIAN TRIBES, FISCAL YEAR ENDED DECEMBER 3 1, 1998 (3/15/99) *$93,916

99-P-361 COYOTE VALLEY BAND OF POMO INDIANS OF CALIFORNIA. FISCAL YEAR ENDED DECEMBER 3 1, 1998 (3/15/99) *$1,567

99-P-362 COYOTE VALLEY BAND OF POMO INDIANS OF CALIFORNIA, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (3/15/99) *$1,762

99-P-366 REDWOOD VALLEY LITTLE RIVER BAND OF POMO INDIANS, FISCAL YEAR ENDED DECEMBER 31, 1998 (3/16/99)

99-P-367 BRIDGEPORT INDIAN COLONY, FISCAL YEAR ENDED DECEMBER 31, 1998 (3116199)

99-P-368 BRIDGEPORT INDIAN COLONY, FISCAL YEAR ENDED DECEMBER 31, 1999 (3/16/99)

99-P-370 OGLALA LAKOTA COLLEGE, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/16/99) *$129,873

99-P-373 GREAT LAKES INTER-TRIBAL COUNCIL, INC., FISCAL YEAR ENDED JUNE 30, 1999 (3/17/99)

99-P-378 INDIAN TOWNSHIP TRIBAL GOVERNMENT, FISCAL YEAR ENDED SEPTEMBER 30, 1995 (3122199) *$30,624

99-P-380 CONFEDERATED TRIBES OF COOS, LOWER UMPQUA, AND SIUSLAW INDIANS, FISCAL YEAR ENDED DECEMBER 3 1, 1997 (3/22/99)

99-P-382 THE SAMISH TRIBAL ORGANIZATION, FISCAL YEAR ENDED DECEMBER 31, 1998 (3125199) *$24,5 12

99-P-383 THE SAMISH TRIBAL ORGANIZATION. FISCAL YEAR ENDED DECEMBER 31, 1999 (31'25199)

99-P-384 DEATH VALLEY TIMBISHA SHOSHONE BAND OF CALIFORNIA. FISCAL YEAR ENDED DECEMBER 3 1, 1998 (3/25/99)

99-P-385 DEATH VALLEY TIMBISHA SHOSHONE BAND OF CALIFORNIA, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (3/25/99) *$9,3 12

99-P-388 CHOCTAW NATION OF OKLAHOMA, FISCAL YEAR ENDED SEPTEMBER 30, 1998 (3/25/99) *$882,677

99-P-397 CAHTO TRIBE OF LAYTONVILLE RANCHERIA, FISCAL YEAR ENDED DECEMBER 3 1, 1999 (3129199)

99-P-398 MANCHESTER BAND OF POMO INDIANS. FISCAL YEAR ENDED DECEMBER 3 1, 1999 (3/29/99)

BUREAU OF RECLAMATION

99-P-174 NORTH DAKOTA WATER COMMISSION, FISCAL YEAR ENDED JUNE 30, 1999 (1/4/99)

INSULAR AREAS

Republic of Palau

99-P-169 REPUBLIC OF PALAU, INDIRECT COST PROPOSAL FOR FISCAL YEAR ENDED SEPTEMBER 30, 1999 (12122198)

U.S. Virgin Islands

99-P-95 DEPARTMENT OF LABOR. GOVERNMENT OF THE VIRGIN ISLANDS, 3 FISCAL YEARS ENDED SEPTEMBER 30, 1999 (1 1/10/98)

99-P-369 DEPARTMENT OF EDUCATION, GOVERNMENT OF THE VIRGIN ISLANDS, 3 FISCAL YEARS ENDED SEPTEMBER 30, 1999 (3/16/99)

MULTI-OFFICE

99-P-97 MONTANA DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION, FISCAL YEAR ENDED JUNE 30, 1999 (1 1/ 12198) '$8,509

99-P-175 UTAH DEPARTMENT OF NATURAL RESOURCES, DIVISION OF OIL, GAS AND MINING, FISCAL YEAR ENDED JUNE 30, 1999 (1/4/99)

99-P-196 UTAH DEPARTMENT OF NATURAL RESOURCES, GEOLOGICAL SURVEY, FISCAL YEAR ENDED JUNE 30. 1999 (1/15/99)

99-P-201 MONTANA HISTORICAL SOCIETY, FISCAL YEAR ENDED JUNE 30, 1999 (1120199)

99-P-249 WASHINGTON DEPARTMENT OF ECOLOGY. FISCAL YEAR ENDED JUNE 30, 1999 (2/5/99) *$3,417

99-P-251 HAWAII DEPARTMENT OF LAND AND NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (2/9/99) *$4,807

99-P-344 NEVADA CONSERVATION AND NATURAL RESOURCES, DIVISION OF WILDLIFE, FISCAL YEAR ENDED JUNE 30, 1997 (3/8/99)

99-P-345 NEVADA CONSERVATION AND NATURAL RESOURCES, DIVISION OF WILDLIFE, FISCAL YEAR ENDED JUNE 30, 1998 (3/8/99)

NATIONAL PARK SERVICE

99-P-127 NEW MEXICO DEPARTMENT OF ENERGY, MINERALS AND NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (12/1/98

99-P-l 70 IOWA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (12/29/98)

99-P-171 COLORADO HISTORICAL SOCIETY, FISCAL YEAR ENDED JUNE 30, 1999 (12/29/98)

99-P-193 SOUTH CAROLINA DEPARTMENT OF HISTORY AND ARCHIVES, FISCAL YEAR ENDED JUNE 30, 1999 (1113199)

99-P-226 ARKANSAS DEPARTMENT OF PARKS AND TOURISM, FISCAL YEAR ENDED JUNE 30, 1999 (1125199) *$1,587

99-P-229 WYOMING DEPARTMENT OF COMMERCE, FISCAL YEAR ENDED JUNE 30, 1999 (1/25/99)

99-P-230 WYOMING DEPARTMENT OF COMMERCE, FISCAL YEAR ENDED JUNE 30, 2000 (1/25/99)

99-P-234 MICHIGAN DEPARTMENT OF STATE, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (1128199)

99-P-350 MONTANA DEPARTMENT OF FISH, WILDLIFE AND PARKS, FISCAL YEAR ENDED JUNE 30, 1999 (3/9/99) *$27,907

99-P-351 MONTANA DEPARTMENT OF FISH, WILDLIFE AND PARKS, FISCAL YEAR ENDED JUNE 30, 2000 (319199)

U.S. FISH AND WILDLIFE SERVICE

99-P-12 LOUISIANA DEPARTMENT OF WILDLIFE AND FISHERIES, FISCAL YEAR ENDED JUNE 30. 1999 (1018198)

99-P-93 MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY, FISCAL YEAR ENDED JUNE 30, 1999 (11/9/98)

99-P-124 FLORIDA GAME AND FRESH WATER FISH COMMISSION, FISCAL YEAR ENDED JUNE 30, 1995 (11127198)

99-P-l 90 NORTH CAROLINA WILDLIFE RESOURCES COMMISSION, FISCAL YEAR ENDED JUNE 30, 1999 (1/12/99)

99-P-192 INDIANA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1998 (1/12/99)

99-P-194 ARKANSAS GAME AND FISH COMMISSION, FISCAL YEAR ENDED JUNE 30, 1999 (1/14/99)

99-P-200 MISSOURI DEPARTMENT OF CONSERVATION, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (1120199)

99-P-219 FLORIDA GAME AND FRESH WATER FISH COMMISSION, FISCAL YEAR ENDED JUNE 30.1996 (1/21/99)

99-P-227 COLORADO DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (1/25/99) *$3,918

99-P-233 MARYLAND DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (1/22/99)

99-P-247 SOUTH CAROLINA DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED JUNE 30, 1999 (215199)

99-P-306 MICHIGAN DEPARTMENT OF NATURAL RESOURCES, FISCAL YEAR ENDED SEPTEMBER 30. 1998 (2/19/99)

U.S. GEOLOGICAL SURVEY

99-P-75 WYOMING GEOLOGICAL SURVEY, FISCAL YEAR ENDED JUNE 30, 1999 (11/4/98) *$319

99-P-191 GEOLOGICAL SURVEY OF ALABAMA/STATE OIL AND GAS BOARD, FISCAL YEAR ENDED SEPTEMBER 30, 1999 (1/12/99)

APPENDIX 3

MONETARY IMPACT OF AUDIT ACTIVITIES FROM OCTOBER 1, 1998, THROUGH MARCH 31, 1999

ACTIVITY*	QUESTIONED COSTS	FUNDS TO BE PUT TO BETTER USE**	REVENUES***	TOTAL
Bureau of Indian Affairs	$1,660,256	$8,010,817	0	$9,671,073
bureau of Land Management	0	0	386,452	386,452
Bureau of Reclamation	0	0	17,454,317	17,454,317
Insular Areas: ****				
- **Commonwealth of the Northern Mariana Islands**	596,151	7,648,371	0	8,244,522
- Guam	47,879	21,681	0	69,560
- Republic of the Marshall Islands	20,854,750	0	0	20,854,750
- Republic of Palau	1,032,072	0	0	1,032,072
- **U.S. Virgin Islands**	459,205	26,312,897	40,746,088	67,518,190
Minerals Management Service	0	0	2,400,000	2,400,000
Multi-Office	0	16,735	0	16,735
National Park Service	0	28,103	0	28,103
U.S. Fish and Wildlife Service	2,045	1,070,171	0	1,072,216
U.S. Geological Survey	0	319	0	319
Total	**$24,652,358**	**$43,109,094**	**$60,986,857**	**$128,748,309**

* Costs for audits performed by the Defense Contract Audit Agency are not included.
** 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 MARCH 31, 1999

No. 99-I-13 - "On-Call Substitute Teachers,. Department of Education, Government of Guam," dated October 1998. All of the $21,681 reported as monetary impact represents insular area funds.

No, 99-I-147 - "Management of Federal Grants, Public School System, Commonwealth of the Northern Mariana Islands," dated December 1998. All of the $738,597 reported as monetary impact represents Federal funds.

No. 99-I-148 - "Unemployment Insurance Program, Department of Labor, Government of the Virgin Islands," dated December 1998. All of the $19,137,400 reported as monetary impact represents insular area funds.

No. 99-I-255 - "Federal Grant Program Travel Activities, Department of Education, Government of Guam," dated February 1999. Of the $47,879 reported as monetary impact, $2,878 represents insular area funds and $45,001 represents Federal funds.

No. 99-I-261 - "Government Employees Retirement System, Government of the Virgin Islands," dated March 1999. All of the $6.3 million reported as monetary impact represents insular area funds.

No. 99-I-356 - "Discretionary and Reprogrammed Funds, Office of the Governor, Commonwealth of the Northern Mariana Islands," dated March 1999. All of the $6,909,774 reported as monetary impact represents insular area funds.

No. 99-I-364 - "Virgin Islands National Guard, Government of the Virgin Islands," dated March 1999. Of the $12,897 reported as monetary impact, $ 12,265 represents insular area funds and $632 represents Federal funds.

No. 99-I-365 - "Followup of Recommendations Relating to Personnel Management Practices, Division of Personnel, Government of the Virgin Islands," dated March 1999. All of the $26.3 million reported as monetary impact represents insular area funds.

No. 99-I-379 - "Administration of Real Property Taxes, Government of the Virgin Islands," dated March 1999. All of the $15,716,888 reported as monetary impact represents insular area funds.

No. 99-I-400 - "Acquisition and Control of Computers, Bureau of Internal Revenue, Government of the Virgin Islands," dated March 1999. All of the $51,005 reported as monetary impact represents Federal funds.

APPENDIX 5
Table I

INSPECTOR GENERAL AUDIT REPORTS WITH QUESTIONED COSTS

	No. of Reports*	Questioned Costs	Unsupported costs**
A. For which no management decision had been made by the commencement of the reporting period	70	$178,206,569	$1,160,199
B. Which were issued during the reporting period	3 3	24.652.358	0
Total (A+B)	103	$202.858.927	$1.160.199
C. For which a management decision was made during the reporting period	32	$3,953,645	0
(i) dollar value of disallowed costs	26	$3,483,553	0
(ii) dollar value of costs not disallowed	8	$470,092	0
D. For which no management decision had been made by the end of the reporting period	71	$198,905,282	$1,160,199
E. For which no management decision was made within 6 months of issuance	50	$175,570,484	$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.

APPENDIX5

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	36	$269,319,413
B. Which were issued during the reporting period	61	43,109,094***
Total (A+B)	97	$312,428,507
C. For which a management decision was made during the reporting period	57	$13640,559
(i) dollar value of recommendations that were agreed to by management	57	$13,540,559***
(ii) dollar value of recommendations that were not agreed to by management	1	$100,000
D. For which no management decision had been made by the end of the reporting period	37	$298,787,948
E. For which no management decision was made within 6 months of issuance	32	$264,928,25 1

* 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	13	$70,720,144
B. Which were issued during the reporting period	6	60,986,857
Total (A+B)	19	$131,707,001
C. For which a management decision was made during the reporting period	3	$42,805,5 17
(i) dollar value of recommendations that were agreed to by management	3	$42,805,5 17
(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	16	$88,901,484
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) and grant, and single audit reports that were over 6 months old on March 31, 1999, and still pending a management decision. It provides report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the audit report.

INTERNAL AUDITS

BUREAU OF INDIAN AFFAIRS

98-I-490 PROPOSED SETTLEMENT FOR UNDERRECOVERY OF INDIRECT COSTS BY THE CONFEDERATED TRIBES OF THE SILETZ INDIANS (6/2/98) $330,771 UNRESOLVED
(Circumstances beyond the Bureau's control have delayed resolution of the costs.)

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 (9130197)
2 RECOMMENDATIONS UNRESOLVED

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

98-I-653 LEGISLATIVE RENOVATION PROJECT, LEGISLATURE OF AMERICAN SAMOA, AMERICAN SAMOA GOVERNMENT (8/28/98)
2 RECOMMENDATIONS AND $757,363 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 (3120196)
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 (3120192)
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-1 195 IMPACT OF THE COMPACT OF FREE ASSOCIATION ON THE GOVERNMENT OF GUAM (6128193)
1 RECOMMENDATION AND $15,9 11,978 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 $74 1.687 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

94-1-21 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 (2.19191)
1 RECOMMENDATION UNRESOLVED

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

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

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

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

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

96-E-828 ACCOUNTING CONTROLS FOR DISASTER ASSISTANCE FUNDS, POLICE DEPARTMENT, GOVERNMENT OF THE VIRGIN ISLANDS (5/3 1196)
2 RECOMMENDATIONS UNRESOLVED

97-I-40 DIVISION OF AGRICULTURE, DEPARTMENT OF ECONOMIC DEVELOPMENT AND AGRICULTURE, GOVERNMENT OF THE VIRGIN ISLANDS (10/2 1196)
8 RECOMMENDATIONS AND $90,000 UNRESOLVED

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

97-E-239 PROCUREMENT PRACTICES FOR HURRICANE-RELATED DEBRIS REMOVAL, DEPARTMENT OF PUBLIC WORKS, GOVERNMENT OF THE VIRGIN ISLANDS (1207196)
1 RECOMMENDATION UNRESOLVED

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

97-E-279 ACCOUNTMG CONTROLS FOR DISASTER ASSISTANCE FUNDS, VIRGIN ISLANDS WATER AND POWER AUTHORITY (l/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 (1 1/12/97)
4 RECOMMENDATIONS AND $2 1,700 UNRESOLVED

98-I-l 88 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 $897,2 12 UNRESOLVED

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

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

98-I-669 ADMINISTRATIVE FUNCTIONS, TERRITORIAL COURT OF THE VIRGIN ISLANDS (9/9/98)
4 RECOMMENDATIONS AND $200,000 UNRESOLVED

98-I-670 INTERFUND LOANS AND FEDERAL GRANT BALANCES, GOVERNMENT OF THE VIRGIN ISLANDS (9/9/98)
14 RECOMMENDATIONS AND $1,581,000 UNRESOLVED

MINERALS MANAGEMENT SERVICE

96-I-1255 SELECTED ACTIVITIES OF THE ROYALTY MANAGEMENT SYSTEM, MINERALS MANAGEMENT SERVICE (9130196)
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 $4,50 1,000 UNRESOLVED

97-I-908 AUTOMATED LAW ENFORCEMENT SYSTEM, NATIONAL PARK SERVICE (6/23/97)
2 RECOMMENDATIONS 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 (3127198)
3 RECOMMENDATIONS AND $4 11 .OOO UNRESOLVED

98-I-389 CONCESSIONER IMPROVEMENT ACCOUNTS, NATIONAL PARK SERVICE (313 1198)
2 RECOMMENDATIONS AND $224,800 UNRESOLVED

98-I-686 SELECTED MANAGEMENT ACTIVITIES AT MANASSAS NATIONAL BATTLEFIELD PARK, NATIONAL PARK SERVICE (9121198)
1 RECOMMENDATION UNRESOLVED

CONTRACT AND GRANT AUDITS

BUREAU OF INDIAN AFFAIRS

94-E-784 COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000047 (6110194) $825,170 UNRESOLVED ***(Circumstances beyond the Bureau 's control have delayed resolution of rhe costs.)***

94-E-919 COSTS CLAIMED BY DIVERSIFIED BUSINESS TECHNOLOGIES CORPORATION UNDER CONTRACT NO. CBM000 147 (6/30/94) $247,4 14 UNRESOLVED ***(Circumstances beyond the Bureau's control have delayed resolution of the costs.)***

98-E-709 BOMAR, INC., REQUEST FOR EQUITABLE ADJUSTMENT SUBMITTED UNDER BUREAU OF INDIAN AFFAIRS CONTRACT NO. 145CBH002116 (9/30/98) $2,169,6 15 UNRESOLVED ***(Circumstances beyond the Bureau's control have delayed resolution of the costs.)***

BUREAU OF LAND MANAGEMENT

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 UNRESOLVED

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 (522.95) $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) $ 1.464523 UNRESOLVED

U.S. FISH AND WILDLIFE SERVICE

97-E-100 U.S. FISH AND WILDLIFE SERVICE WILDLIFE AND SPORT FISH RESTORATION GRANTS TO CONNECTICUT FOR 2 FISCAL YEARS ENDED JUNE 30, 1995 (10/30/96) 6 RECOMMENDATIONS AND $1,750,514 UNRESOLVED

97-E-1254 US. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION FOR 2 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 2 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 DEPARTMENT OF FISH AND WILDLIFE FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (1/14/98) 11 RECOMMENDATIONS AND $2 17,500 UNRESOLVED

98-E-674 US. FISH AND WILDLIFE SERVICE FEDERAL AID GRANTS TO WISCONSIN DEPARTMENT OF NATURAL RESOURCES FOR 2 FISCAL YEARS ENDED JUNE 30, 1996 (9/10/98) 13 RECOMMENDATIONS AND $5067,771 UNRESOLVED

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

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 2 FISCAL YEARS ENDED JUNE 30, 1996 (9130198) 8 RECOMMENDATIONS AND $1,104,906 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 (08115196) 1 RECOMMENDATION UNRESOLVED *(Circumstances beyond the Bureau's control have delayed resolution of the recommendation.)*

BUREAU OF LAND MANAGEMENT

97-A-847 UTAH, FISCAL YEAR ENDED JUNE 30, 1994 (5121197) 1 RECOMMENDATION UNRESOLVED

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

91-A-731 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (4/26/9 1)
1.5 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 $1,537,32 1 UNRESOLVED

9 1 -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 (81'13192)
1 RECOMMENDATION AND $168,711 UNRESOLVED

93-A-l 10 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1990 (1 0/26/92)
1 RECOMMENDATION AND $ 124,450 UNRESOLVED

93-A-225 MARIANA ISLANDS HOUSING AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (11119192)
1 RECOMMENDATION AND $1,1 19,377 UNRESOLVED

93-A-1563 COMMONWEALTH DEVELOPMENT AUTHORITY, FISCAL YEAR ENDED SEPTEMBER 30, 1988 (9113193)
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-8 18 COMMONWEALTH UTILITIES CORPORATION, FISCAL YEAR ENDED SEPTEMBER 30, 199 1 (6/ 16194)
42 RECOMMENDATIONS UNRESOLVED

94-A-836 COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS, FISCAL YEAR ENDED SEPTEMBER 30, 1993 (6120194)
59 RECOMMENDATIONS UNRESOLVED

94-A-l 075 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 (3111198)
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 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 (12123196)
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 $665,8 17 UNRESOLVED

92-A-51 9 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 LXRESOLVED

Pohnpei

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

94-A-521 STATE OF POHNPEI, FEDERATED STATES OF MICRONESIA, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (4/19/94)
2 1 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 (1 1/1/95)
75 RECOMMENDATIONS AND $1,068,317 LXRESOLVED

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 (1124192)
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 (5/11193)
12 RECOMMENDATIONS UNRESOLVED

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

94-A-499 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1991 (4/6/94)
11 RECOMMENDATIONS AND $5 17,693 UNRESOLVED

94-A-882 REPUBLIC OF PALAU, FISCAL YEAR ENDED SEPTEMBER 30, 1992 (6127194)
37 RECOMMENDATIONS AND $1,085 UNRESOLVED

95-A-1395 MICRONESIA OCCUPATIONAL COLLEGE, PALAU, 2 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-l 76 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 (3/11198)
6 RECOMMENDATIONS 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, 2 FISCAL YEARS ENDED SEPTEMBER 30, 1991 (11/5/92)
4 RECOMMENDATIONS UNRESOLVED

96-A-l 144 GOVERNMENT OF THE VIRGIN ISLANDS, 2 FISCAL YEARS ENDED SEPTEMBER 30, 1990 (8120196)
16 RECOMMENDATIONS UNRESOLVED

98-A-154 GOVERNMENT OF THE VIRGIN ISLANDS. FISCAL YEAR ENDED SEPTEMBER 30. 1994 (12/2/97)
5 RECOMMENDATIONS AND 3632,247 UNRESOLVED

NATIONAL PARK SERVICE

97-A-1019 ILLINOIS HISTORIC PRESERVATION AGENCY, 2 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 3 1. 1997 (12/24/97)
2 RECOMMENDATIONS UNRESOLVED

98-A-229 NATIONAL INSTITUTE FOR THE CONSERVATION OF CULTURAL PROPERTY, INC., FISCAL YEAR ENDED DECEMBER 3 1, 1996 (1/15/98)
1 RECOMMENDATION UNRESOLVED

U.S. FISH AND WILDLIFE SERVICE

97-A-843 NATIONAL TROPICAL BOTANICAL GARDEN, FISCAL YEAR ENDED DECEMBER 3 1, 1995 (5/15/97)
5 RECOMMENDATIONS UNRESOLVED

97-A-954 NEW MEXICO DEPARTMENT OF GAME AND FISH, FISCAL YEAR ENDED JUNE 30, 1996 (6119197)
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 the National Park Service.)

97-A-1180 WISCONSIN, FISCAL YEAR ENDED JUNE 30, 1995 (915197)
3 RECOMMENDATIONS AND 526,410 UNRESOLVED
(Unresolved findings pertain to the National Park Service.)

97-A-1241 SOUTH CAROLINA, FISCAL YEAR ENDED JUNE 30, 1996 (9117197)
2 RECOMMENDATIONS UNRESOLVED
(Unresolved findings pertain to the National Park Service.)

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 (1212197)
1 RECOMMENDATION UNRESOLVED
(Unresolved finding pertains to the National Park Service.)

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 (2128195)
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)
5 RECOMMENDATIONS

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

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

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 (3120195)
2 RECOMMENDATIONS

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

96-I-1025 NEVADA LAND EXCHANGE ACTIVITIES, BUREAU OF LAND MANAGEMENT (71'15196)
2 RECOMMENDATIONS

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

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

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

98-I-41 9 THE ADOPT-A-HORSE PROGRAM, BUREAU OF LAND MANAGEMENT (4130198)
4 RECOMMENDATIONS

98-I-551 REIMBURSEMENT OF FIREFIGHTING COSTS, BUREAU OF LAND MANAGEMENT (7/27/98)
6 RECOMMENDATIONS

BUREAU OF RECLAMATION

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)
2 RECOMMENDATIONS

92-I-1151 REVIEW OF THE COST ALLOCATION FOR THE CENTRAL ARIZONA PROJECT (8/17/92)
4 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 (313 1193)
3 RECOMMENDATIONS

93-I-1641 PICK-SLOAN MISSOURI RIVER BASIN PROGRAM COST ALLOCATION (9130193)
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 (9129195)
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 (313 1/97)
2 RECOMMENDATIONS

98-I-258 DETERMINATION OF THE REIMBURSABILITY OF ENVIRONMENTAL ACTIVITIES COSTS ASSOCIATED WITH GLEN CANYON DAM BY THE BUREAU OF RECLAMATION (2123 98)
2 RECOMMENDATIONS

98-I-383 CENTRAL VALLEY PROJECT'S RESTORATION FUND, BUREAU OF RECLAMATION (3/3 1 98)
2 RECOMMENDATIONS

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

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 (813 1/98)
8 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 (1 1/14/94)
5 RECOMMENDATIONS

Guam

92-I-1360 GOVERNMENT OF GUAM RETIREMENT FUND (9118192)
7 RECOMMENDATIONS

98-1-14 PROCUREMENT ACTIVITIES, PORT AUTHORITY OF GUAM, GOVERNMENT OF GUAM (1017197)
1 RECOMMENDATION

98-I-335 PROGRAMS AND OPERATIONS, DEPARTMENT OF VOCATIONAL REHABILITATION, GOVERNMENT OF GUAM (3/16/98)
3 RECOMMENDATIONS

98-I-570 ASSESSMENT AND COLLECTION OF GROSS RECEIPTS TAXES, DEPARTMENT OF REVENUE AND TAXATION, GOVERNMENT OF GUAM (7/17/98)
4 RECOMMENDATIONS

98-I-643 OPERATIONAL FUNDING STATUS, DEPARTMENT OF EDUCATION, GOVERNMENT OF GUAM (8128198)
2 RECOMMENDATIONS

Republic of Palau

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

U.S. Virgin Islands

91-I-1188 SECURITY AND MAINTENANCE OF CORRECTIONAL FACILITIES, GOVERNMENT OF THE VIRGIN ISLANDS (8/29/9 1)
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 (1 0/28/9 1)
5 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 (l/l 5197)
4 RECOMMENDATIONS

97-I-590 SUPPLEMENTAL FOOD PROGRAM FOR WOMEN, JNFANTS 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 (2127198)
3 RECOMMENDATIONS

MINERALS MANAGEMENT SERVICE

97-I-l 042 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 199 1, BUREAU OF LAND MANAGEMENT (1 1/18/91)
1 RECOMMENDATION

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

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 (9130193)
1 RECOMMENDATION

98-I-406 FOLLOWUP OF RECOMMENDATIONS CONCERNING UTILITY RATES IMPOSED BY THE NATIONAL PARK SERVICE (4/15/98)
6 RECOMMENDATIONS

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

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

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

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

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

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-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 (1117195)
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)
5 RECOMMENDATIONS

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

U.S. GEOLOGICAL SURVEY

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. 96-5 10	Comprehensive Environmental Response, Compensation and Liability Act of 1980 (Superfund)
P.L. 97-357	Insular Areas Act of 1982
P.L. 97-45 1	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 1 986
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 996
P.L. 104-316	General Accounting Office Act of 1996, Section 108, "To Require DOI-OIG To Audit the Central Utah Project Cost Allocation"
P.L. 105-277	Office of National Drug Control Policy Reauthorization Act of 1998

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 3 1, United States Code, Section 3801 et seq., the Program Fraud Civil Remedies Act.
- Title 3 1, 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	N/A*
Section 5(a)(1)	Significant Problems, Abuses, and Deficiencies	5-29
Section 5(a)(2)	Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	5-29
Section 5(a)(3)	Summary of Audits From Agency's Previous Report on Which Corrective Action Has Not Been Completed	65-69
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	31-49
Section 5(a)(7)	Summary of Significant Reports	5-29
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	56-64
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*
Section 5(a)(13)	Information Described Under Section 05(b) of the Federal Financial Management Improvement Act of 1996	N/A*

*N/.4: Not applicable.

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