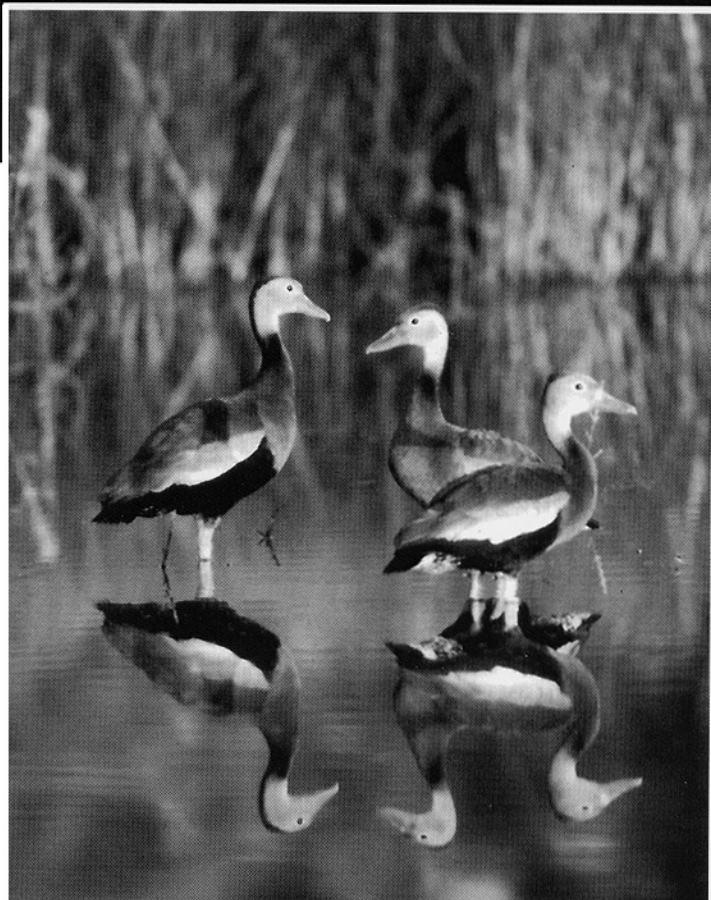




U.S. Department of the Interior
Office of Inspector General



Semiannual
Report

October 1998

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



MESSAGE FROM THE INSPECTOR GENERAL

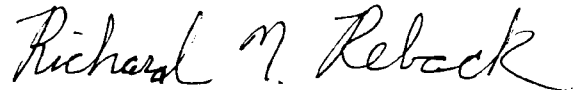
As we mark the 20th anniversary of the Inspector General Act this year, it is appropriate to reflect upon our accomplishments in achieving the purposes of the Act. As an organization whose statutory mission is to prevent and detect fraud, waste, and abuse and promote economy, efficiency, and effectiveness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

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

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

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

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



Richard N. Reback
Acting Inspector General



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STATISTICAL HIGHLIGHTS

Audit Activities

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

Impact of Audit Activities - (Dollar Amounts in Millions)

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

Investigative Activities

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

Impact of Investigative Activities

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

Administrative Actions Taken by Bureaus

Matters Referred for Administrative Action	21
Matters Referred for Information	5
Removals/Resignations	4
Employee Suspensions (Totaling 37 days)	2
Reprimands/Counseling	8
Other Personnel Action	1
Administrative Recoveries/Restitutions (Totaling \$7.816)	1
General Policy Actions	4



INTRODUCTION

Department Profile

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

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

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

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

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

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

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

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

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

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

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

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

OIG Organization

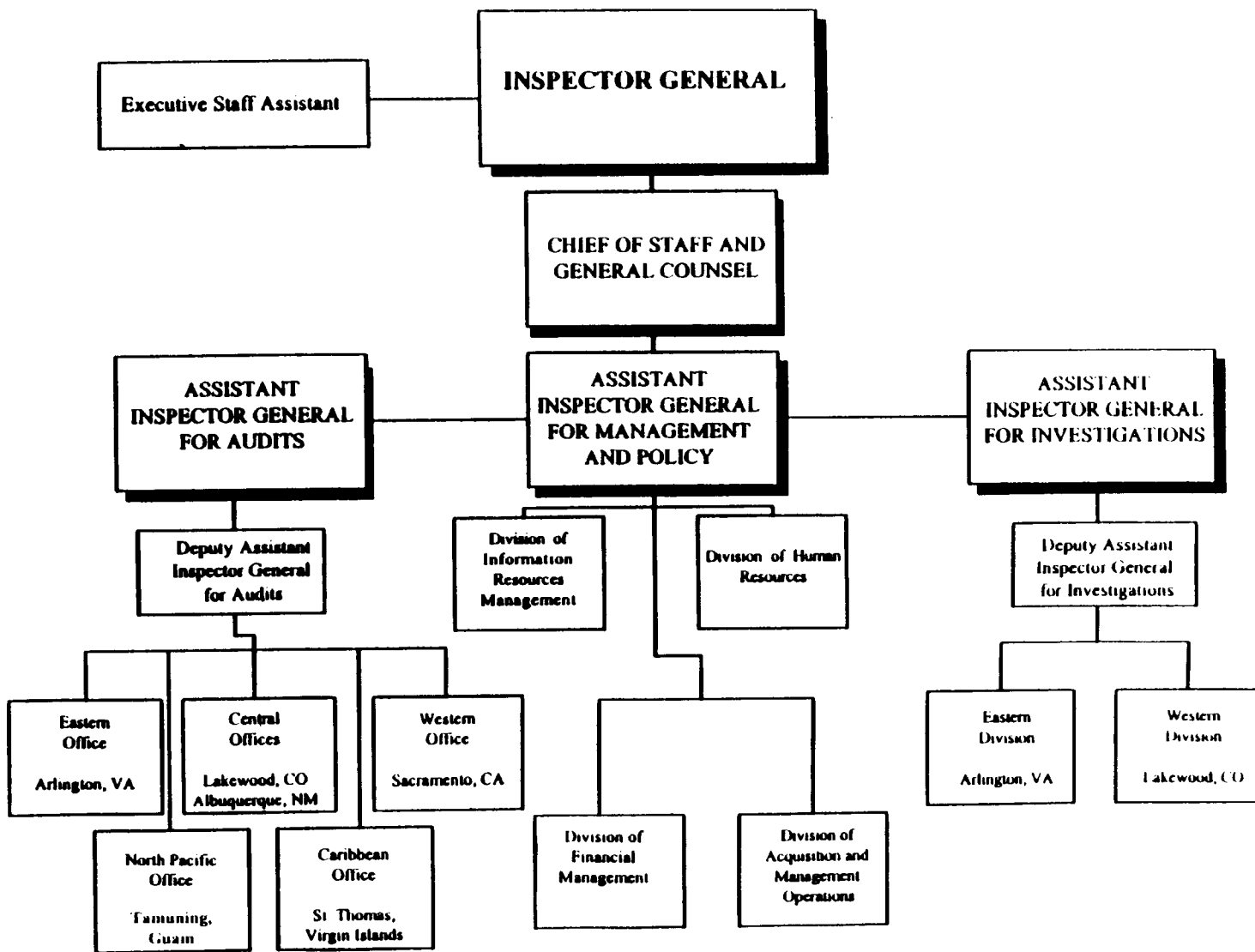
To cover DOI's many and varied activities, the Office of Inspector General (OIG) has a budget of \$24.5 million and has 243 full-time employees. Employees are under the direction of the Assistant Inspectors General for Audits, Investigations, and Management and Policy and are assigned to the headquarters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

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

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

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

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





AUDIT AND INVESTIGATIVE ACTIVITIES

Summary of Audit Results

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

Investigative Matters

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

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



CONGRESSIONAL HEARINGS

Testimony on Ten Key Management Issues in DOI

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

Regarding the cross-cutting issues, the Acting Inspector General discussed audits of bureau maintenance activities and testimony on maintenance backlogs previously provided to the Subcommittee on Interior and Related Agencies, Committee on Appropriations, U.S. House of Representatives, at a February 1998 Congressional hearing. Specifically, the Acting Inspector General cited reports that identified Bureau of Indian Affairs (BIA) quarters, educational facilities, detention centers, and irrigation projects which were

in poor condition, in part, because of insufficient funding and inadequate administrative and supervisory controls over maintenance activities; National Park Service (NPS) concessioners that had not fully assumed responsibility for maintenance of their park facilities; U.S. Fish and Wildlife Service (FWS) funds spent unnecessarily to maintain Government quarters which were vacant and not needed; and Bureau of Land Management (BLM) maintenance funds spent on nonmaintenance activities. In the February 1998 testimony, OIG had reported on inaccuracies and inconsistencies in the maintenance backlogs reported by FWS and BLM. The Acting Inspector General concluded that the deferred maintenance backlogs reported by these two bureaus were overstated and that, in general, these bureaus did not have sufficient documentation to determine whether their data on the backlogs were complete and accurate.

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

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

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

The testimony addressed other bureau-specific issues, including BLM programs and activities in which deficiencies had been identified in the inspection and enforcement of regulations involving the development, production, and abandonment of oil and gas onshore leases; the monitoring of rangeland conditions; management of the Wild Horse and Burro Program, including accounting for Program funds; and compliance with established standards and procedures for land exchanges. In addition, OIG had rendered a qualified opinion on BIA's

financial statements because BIA did not provide adequate documentation or reliable accounting information to substantiate the amounts in the statements for eight accounts (accounts receivable, related allowance for doubtful accounts, bad debt expense, revenue, equipment, related accumulated depreciation, depreciation expense, and construction-in-progress) and did not have sufficient internal controls. Further, an independent public accountant had rendered a qualified opinion on the financial statements of trust funds managed by the Office of the Special Trustee for American Indians. Finally, the testimony discussed factors that contributed to the high cost of NPS employee housing at Grand Canyon and Yosemite National Parks, a matter that had been discussed at an October 1997 Congressional hearing before the House Subcommittee on Interior and Related Agencies on the NPS construction program.

Legislative Hearings on Hess Oil Virgin Islands Corporation

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

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

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



LEGISLATIVE REVIEWS

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

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

While OIG supported the requirement for an external review, OIG recommended that the language of the bill be changed so as to

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

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

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

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



SIGNIFICANT AUDITS AND INVESTIGATIONS

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

We concluded that DOI's consolidated principal financial statements for fiscal years 1996 and 1997 are presented fairly except that BIA could not provide adequate documentation or reliable accounting information to support the amounts of \$170 million for other structures and facilities, \$17 million in accounts receivable, \$136 million of revenues, and \$19 million of bad debt expenses for fiscal year 1996. OIG also concluded that the internal accounting control structure of DOI's 10 operating entities met the established internal control objectives except for the controls relating to BIA. Specifically, BIA's accounts receivable were not timely recorded and collected; property transactions were not properly recorded and adequately supported; and effective and periodic information integrity reviews were not made of the financial information contained in the general ledger control accounts and their related subsidiary ledgers, listings, and reconciliations. In

addition, we noted certain matters involving BIA's general controls over its automated information system at its Operations Service Center that we considered to be reportable conditions under the standards stated in OMB Bulletin 93-06. Specifically, the system contained weaknesses in the areas of system security (which involves safeguarding computer hardware), application use, segregation of duties, system software controls, and continuing computer operations in the event of system failure.

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

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

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

Bureau Financial Statements Audits

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

We expressed a qualified opinion on BIA's financial statements for fiscal year 1997

and rendered unqualified opinions on the fiscal year 1997 financial statements of the U.S. Geological Survey (USGS), FWS, and NPS.

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

under the Federal Financial Management Improvement Act.

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

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

- NPS's internal controls were not sufficient to provide reasonable assurance that (1) the property and equipment subsidiary ledgers were maintained in agreement with the related general ledger control account; (2) delinquent accounts

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

Bureau of Indian Affairs

Weaknesses in General Controls Identified

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

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

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

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

- We determined that one recommendation which requested that higher priority be given to moving the applications which reside on BIA's Unisys mainframe to USGS's IBM mainframe was no longer

applicable because the Unisys applications could not be converted cost effectively to the IBM mainframe. The contractor estimated the cost to convert the applications to be more than \$1 million.

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

Probate Data Not Submitted Timely

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

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

Leasing Adequately Managed, Improvements in Other Areas Needed

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

Improvements in Emergency Feed Grain Program Needed

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

Tribal Gaming Machine Technicians Convicted of Theft

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

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

Former Employees Sentenced in Fraud Scheme

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

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

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

Former Tribal Official Sentenced for Embezzlement

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

Former Tribal Employee Sentenced for Theft

The former office manager of a tribal business enterprise in the Southwest was indicted on eight counts of embezzlement and theft of tribal business funds of approximately \$215,799. Investigation disclosed that the employee used the business enterprise's credit card and checking accounts for personal purchases such as for a boat that cost \$14,000 and for heavy

equipment for a personal business. The subject also stole approximately \$53,777 in cash. The individual pled guilty to three counts of theft or embezzlement from an Indian tribal organization. On April 6, 1998, the employee was sentenced to 10 months of house arrest with electronic monitoring, to be followed by 5 years of probation. He was also ordered to make restitution of \$161,000 and to pay a special assessment of \$300.

Employee Resigns in Fraud Case

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

Former Superintendent Convicted of Misapplication of Funds

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

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

Individuals Convicted of Defrauding Federal Programs

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

Affirmative Civil Enforcement Investigation Yields Settlement

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

Bureau of Land Management

Timber Sales Conducted Timely

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

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

Adopt-A-Horse Program Managed Inadequately

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

untitled animals are not slaughtered. They also advised that they had developed plans to address the four remaining recommendations. Based on the response, we considered one recommendation resolved and implemented and four recommendations resolved but not implemented.

Nevada Land Exchange Control Weaknesses Continue

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

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

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

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

Our followup report contained five new recommendations to improve the management of Federal land exchanges.

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

Amounts Collected for Reimbursable Firefighting Activities Insufficient

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

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

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

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

Resource Advisory Councils Effective

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

Skeletal Remains Trafficked

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

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

Credit Card Misuse Cited

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

Bureau of Reclamation

General Controls Over Computer Center Management Still Need Improvement

In an August 1998 followup audit, we found that the Bureau of Reclamation's (BOR)

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

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

- BOR partially implemented a second recommendation by issuing a memorandum to system owners to evaluate the Resource Access Control Facility (RACF) password change intervals and revocation settings. BOR has reduced RACF password expirations and the allowance period of inactivity of a user identification (ID) from 180 days to 90 days. Also, procedures have been developed to remove inactive user IDs from the system more timely. However, BOR did not fully implement the recommendation because procedures for removing inactive users of the Social Security Administration had not been developed and implemented.

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

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

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

Weaknesses in Award and Administration of Contracts Noted

We determined that BOR generally awarded and administered contracts for the programmatic environmental impact statement for implementation of the Central Valley Project Improvement Act in accordance with the Federal Acquisition Regulation and that it planned to capitalize the associated costs in accordance with Reclamation laws. However, BOR did not ensure that all contract award and administration requirements of the Federal Acquisition Regulation were followed. For example, BOR had not developed a well-defined statement of work, it accelerated the contract award in an effort to meet the mandated completion date for the programmatic statement, and it did not always have experienced or sufficient staff to adequately administer the contract. We also noted that BOR had to modify the contract because of State of California and DOI decisions which affected environmental alternatives in the programmatic statement

after the contract was awarded. As a result, estimated contract costs escalated from \$20 million to about \$29.3 million, and the estimated completion date for the programmatic statement was extended by 2 years. The extension will delay implementation of critical provisions of the Act, such as renegotiating more than 200 long-term water contracts, collecting additional restoration revenues, and completing fish and wildlife enhancement activities. BOR agreed with the report's 10 recommendations to improve contract administration and advised that it had developed a plan for implementing the recommendations. Based on the response, we considered two recommendations resolved and implemented and eight recommendations resolved but not implemented.

Insular Areas

AMERICAN SAMOA

Management of Legislature Renovation Project Inadequate

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

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

GUAM

Controls for Delinquent Gross Receipts Taxes Insufficient

We determined that Guam's Department of Revenue and Taxation did not

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

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

Bank Account Managed Inadequately

The financing of routine operations of Guam's Department of Education was disrupted in May 1997. This occurred because the Department of Administration, as part of the legally mandated transition of Education's primary funding source from General Fund appropriations to annual gross receipts tax collections, transferred \$5.6 million from two Education bank accounts to a General Fund bank account without Education's knowledge or approval and, as of February 28, 1998, had not returned unused funds of \$4 million or provided Education with an accounting of expended funds of \$1.6 million. These conditions occurred because (1) the implementing public laws did not identify which funds Education should retain and did not provide for a transition period to implement the mandated changes, (2) Administration and Education did not cooperate effectively during the transition process, and (3) Administration did not have adequate written procedures for closing bank accounts. As a result, Education did not have access to previously available funds of more than \$4 million and was unable to determine what financial resources would be available for fiscal year 1997. In addition, Education had to pay, from its new funding source, expenses of at least \$2.8 million that were incurred prior to the April 1997 transition date. To correct the conditions noted, we recommended that (1) the Guam Legislature revise the Standing Rules to ensure that any

future legislation which changes the method of funding a governmental entity includes language on the disposition of existing funding and requires a transition period, (2) the Director of Administration implement procedures to prevent the closing of agency bank accounts until affected agencies have cleared all outstanding transactions, and (3) the Director of Education request the return of the unused \$4 million and an accounting of the expended funds of \$1.6 million transferred from Education's accounts. The Speaker of the Legislature and the Governor of Guam concurred with the recommendations addressed to each of them, and we considered both recommendations resolved but not implemented. The Board of Education did not comment on the recommendation addressed to it; therefore, that recommendation is unresolved.

VIRGIN ISLANDS

Bureau of Corrections Deficiencies Continue

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

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

Improvements in Court's Administrative Functions Needed

Our review of the administrative functions of the Territorial Court of the Virgin Islands disclosed that the Court had made

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

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

Improvements in Financial Management Needed

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

implemented and 3 recommendations unresolved and requested additional information for the 11 remaining recommendations.

Minerals Management Service

\$45 Million Settlement Paid in Royalty Case

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

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

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

Quality Control Review Shows Audit Work Generally in Compliance With Regulations

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

Additional Royalties Not Identified Accurately

We determined that MMS did not accurately identify the additional royalties that were allegedly owed the Federal Government for undervalued California crude oil, which has adversely affected MMS's ability to collect the

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

Multi-Office

Year 2000 Readiness Reviewed

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

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

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

Royalty Management Improvements Continue

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

Office of the Secretary

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

For fiscal years 1996 and 1997, we found that the Utah Reclamation Mitigation and Conservation Commission received, expended, and awarded mitigation and conservation funds (\$58.5 million) in compliance with Titles II, III, and IV of the Central Utah Project Completion Act. However, in administering funds (\$5.5 million) awarded to the Central Utah Water Conservancy District under certain cooperative agreements, the Commission did not (1) obtain copies of single audit reports or sufficient documentation on the Federal funds expended by the District to substantiate that the funds were used for their intended purposes; (2) limit cash advances to immediate disbursement needs; and (3) collect interest earned on the funds advanced, as required by the Single Audit Act and the Department of the Treasury's Financial Manual. In addition, the Commission did not meet the reporting requirements of the Central Utah Project Completion Act. These conditions occurred primarily because Commission officials were not fully aware of all of the Single Audit Act requirements, received differing interpretations from DOI personnel as to the applicability of the Treasury Manual requirements, and had what they considered to be higher priorities which precluded the Commission from meeting the annual reporting requirement. As a result, the Commission did not ensure that District expenditures totaling about \$1.7 million were made in accordance with the terms and

conditions of the cooperative agreements, that funds advanced to the District were limited to immediate disbursement needs, and that interest of about \$55,000 earned on excess advances was recovered. In addition, the Congress and other Federal and State of Utah officials may not be aware of the mitigation and conservation measures planned and implemented or of the effectiveness of these measures because the annual reporting requirements of the Act were not met. Our report contained seven recommendations to improve the receipt and expenditure of mitigation and conservation funds. In its response, the Commission agreed with and said that it had developed plans to implement the seven recommendations. Based on the response, we considered all of the recommendations resolved but not implemented.

National Park Service

Utility Systems Costs Not Recovered

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

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

Safety Improvements at Park Intersection Needed

Based on a February 25, 1998, request from a member of the Congress, we evaluated selected management activities at Manassas National Battlefield Park in Manassas, Virginia. Specifically, we were requested to "evaluate the park's resource management and land use practices, specifically with an eye towards administrative abuses, inconsistencies, and public safety deficiencies." Consistent with the request, the objective of our evaluation was to determine whether Park officials (1) took any actions to improve safety at the

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

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

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

Costs of \$622,492 for Construction Project Questioned

NPS awarded a \$3.7 million firm-fixed-price contract in September 1994 for construction of 23 residential homes for NPS employees at Grand Canyon National Park. In October 1996, NPS notified the contractor that it had elected to accept the project as a nonconforming product and that it would complete the project using other contractors. At that time, the contract totaled \$4,043,675 after eight modifications. In October 1997, the contractor submitted a request for equitable adjustment in the amount of \$2,689,662, alleging that it had incurred additional costs resulting from changes made by the Government. Of the \$2,689,662 claimed by the contractor, we questioned

costs of \$622,492 for excess general and administrative expenses, profit, sales tax, and bonding costs. The contracting officer settled the claim for \$1.4 million using the results of our review. Therefore, a response to the report was not required.

Former Employee Sentenced for Theft, Embezzlement

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

U.S. Fish and Wildlife Service

Costs of \$270,517 for Dam Questioned

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

Former Law Enforcement Officer Makes False Statements, Destroys Evidence

On September 19, 1998, one day after resigning from Federal service, a former law enforcement officer with FWS pled guilty in U.S. District Court for the Middle District of Pennsylvania to a four-count indictment charging him with making false

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

U.S. Geological Survey

Employee Resigns Following Child Pornography Investigation

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

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

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

Center Expenditures Acceptable, But Improvements in Cooperative Agreements Needed

During fiscal years 1995, 1996, and 1997, USGS's Environmental Management Technical Center expended \$8.2 million for authorized activities (for example, to study rehabilitation and enhancement of fish and wildlife habitat) conducted under the Environmental Management Program. We found that (1) funds provided by the U.S. Army Corps of Engineers were used for their intended purposes, within the time frames specified, and in the amounts authorized; (2) reported Program expenditures, including overhead, were accurately supported by the accounting system; and (3) acquisitions were awarded and administered in accordance with applicable regulations. However, cooperative agreements with the various states and universities involved in the Program did not always specify the tasks, including deliverables, to be performed, and property was not properly accounted for in accordance with applicable regulations. As a result, the

specific tasks to be accomplished with Program funds of \$1.1 million of the \$8.2 million were not defined, and the costs incurred by the cooperators were not adequately monitored. USGS agreed with the report's three recommendations, stating that it had implemented two recommendations by requiring future amendments to cooperative agreements with universities and colleges to provide more detail to support the long-term resources monitoring program and by reviewing single audit reports of cooperators to ensure that reported deficiencies which have an impact on the Program have been corrected. USGS developed plans for implementation of the third recommendation, which was to conduct an inventory of equipment. Based on USGS's response, we considered two recommendations resolved and implemented and one recommendation resolved but not implemented.

APPENDIX 1

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

AUDITS PERFORMED BY:

	OIG STAFF	OTHER FEDERAL AUDITORS (With Review and Processing by OIG Staff)	NON-FEDERAL AUDITORS (With Review and Processing by OIG Staff)	TOTAL
	Internal and Contract Audits	Contract and Grant Audits	Single Audits	

REPORTS ISSUED TO:

Department/ Office of the Secretary	6	0	0	6
Fish and Wildlife and Parks	10	7	4	21
Indian Affairs	8	1	123	132
Insular Areas	6	0	17	23
Land and Minerals Management	9	6	0	15
Water and Science	4	4	3	11
Subtotal	43	18	147	208

INDIRECT COST PROPOSALS NEGOTIATED FOR:

Indian Tribes and Organizations	86	0	0	86
Insular Areas	11	0	0	11
State Agencies	20	0	0	20
Subtotal	117	0	0	117
TOTAL	160	18	147	325

APPENDIX 2

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

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

INTERNAL AUDITS

BUREAU OF INDIAN AFFAIRS

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

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

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

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

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

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

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

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

BUREAU OF LAND MANAGEMENT

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

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

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

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

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

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

BUREAU OF RECLAMATION

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

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

INSULAR AREAS

American Samoa

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

Guam

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

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

U.S. Virgin Islands

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

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

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

MINERALS MANAGEMENT SERVICE

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

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

MULTI-OFFICE

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

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

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

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

NATIONAL PARK SERVICE

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

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

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

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

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

OFFICE OF THE SECRETARY

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

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

U.S. FISH AND WILDLIFE SERVICE

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

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

U.S. GEOLOGICAL SURVEY

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

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

CONTRACT AND GRANT AUDITS

BUREAU OF INDIAN AFFAIRS

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

BUREAU OF LAND MANAGEMENT

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

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

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

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

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

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

BUREAU OF RECLAMATION

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

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

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

MINERALS MANAGEMENT SERVICE

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

NATIONAL PARK SERVICE

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

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

U.S. FISH AND WILDLIFE SERVICE

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

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

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

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

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

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

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

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

U.S. GEOLOGICAL SURVEY

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

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

98-A-642 STILLAGU'AMISH
TRIBE OF INDIANS, FISCAL
YEAR ENDED
SEPTEMBER 30, 1997
(8/14/98)

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

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

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

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

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

98-A-661 KIALEGEE
TRIBAL TOWN, FISCAL
YEAR ENDED
SEPTEMBER 30, 1995
(8.28.98)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BUREAU OF RECLAMATION

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

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

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

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

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

Guam

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

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

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

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

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

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

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

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

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

Republic of the Marshall Islands

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

Pohnpei

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

U.S. Virgin Islands

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

American Samoa

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

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

NATIONAL BIOLOGICAL SERVICE

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

NATIONAL PARK SERVICE

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

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

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

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

NON-DEPARTMENT OF THE INTERIOR

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

INDIRECT COST PROPOSALS

BUREAU OF INDIAN AFFAIRS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

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

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

Guam

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

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

Republic of Palau

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

U.S. Virgin Islands

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

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

American Samoa

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

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

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

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

MULTI-OFFICE

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

NATIONAL PARK SERVICE

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

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

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

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

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

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

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

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

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

U.S. FISH AND WILDLIFE SERVICE

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

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

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

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

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

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

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

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

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

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

**U.S. GEOLOGICAL
SURVEY**

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

APPENDIX 3

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

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

APPENDIX 4

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

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

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

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

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

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

APPENDIX 5

Table I

**INSPECTOR GENERAL AUDIT REPORTS
WITH QUESTIONED COSTS**

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

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

APPENDIX 5

Table II

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

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

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

** Amounts include preaward audits.

*** Amounts include indirect cost proposals negotiated.

APPENDIX 5**Table III****INSPECTOR GENERAL AUDIT REPORTS WITH LOST OR
POTENTIAL ADDITIONAL REVENUES**

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

APPENDIX 6

SUMMARY OF AUDIT REPORTS OVER 6 MONTHS OLD PENDING MANAGEMENT DECISIONS

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

INTERNAL AUDITS

BUREAU OF LAND MANAGEMENT

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

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

BUREAU OF RECLAMATION

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

INSULAR AREAS

American Samoa

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

Commonwealth of the Northern Mariana Islands

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

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

Guam

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

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

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

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

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

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

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

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

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

Republic of the Marshall Islands

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

U.S. Virgin Islands

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MINERALS MANAGEMENT SERVICE

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

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

NATIONAL PARK SERVICE

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

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

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

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

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

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

CONTRACT AND GRANT AUDITS

BUREAU OF INDIAN AFFAIRS

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

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

INSULAR AREAS

Republic of the Marshall Islands

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

NATIONAL PARK SERVICE

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

U.S. FISH AND WILDLIFE SERVICE

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

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

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

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

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

U.S. GEOLOGICAL SURVEY

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

SINGLE AUDITS

BUREAU OF INDIAN AFFAIRS

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

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

BUREAU OF LAND MANAGEMENT

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

INSULAR AREAS

Commonwealth of the Northern Mariana Islands

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Federated States of Micronesia

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

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

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

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

Chuuk

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

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

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

Kosrae

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

Pohnpei

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

94-A-527 STATE OF
POHNPEI, FEDERATED
STATES OF MICRONESIA,
FISCAL YEAR ENDED
SEPTEMBER 30, 1992
(4/19/94)
21 RECOMMENDATIONS
AND \$2.764 UNRESOLVED

Yap

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

Guam

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

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

Republic of the Marshall Islands

96-A-104 REPUBLIC OF THE
MARSHALL ISLANDS,
FISCAL YEAR ENDED ,
SEPTEMBER 30, 1994
(11/1/95)
75 RECOMMENDATIONS
AND \$1,068.317
UNRESOLVED

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

Republic of Palau

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

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

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

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

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

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

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

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

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

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

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

Trust Territory of the Pacific Islands

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

U.S. Virgin Islands

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

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

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

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

NATIONAL PARK SERVICE

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

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

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

U.S. FISH AND WILDLIFE SERVICE

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

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

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

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

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

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

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

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

APPENDIX 7

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

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

BUREAU OF INDIAN AFFAIRS

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

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

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

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

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

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

BUREAU OF LAND MANAGEMENT

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

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

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

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

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

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

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

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

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

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

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

BUREAU OF RECLAMATION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSULAR AREAS

American Samoa

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

Commonwealth of the Northern Mariana Islands

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

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

Guam

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

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

Republic of Palau

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

U.S. Virgin Islands

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

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

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

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

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

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

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

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

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

MINERALS MANAGEMENT SERVICE

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

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

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

MULTI-OFFICE

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

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

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

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

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

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

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

NATIONAL PARK SERVICE

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

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

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

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

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

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

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

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

OFFICE OF THE SECRETARY

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

OFFICE OF THE SPECIAL TRUSTEE FOR AMERICAN INDIANS

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

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

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

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

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

U.S. FISH AND WILDLIFE SERVICE

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

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

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

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

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

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

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

U.S. GEOLOGICAL SURVEY

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

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

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

APPENDIX 8

STATUTORY AND ADMINISTRATIVE RESPONSIBILITIES

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

Statutory Audit Responsibilities

Statutory audit responsibilities include:

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

Administrative Responsibilities

Office of Management and Budget Circulars and Bulletins:

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

Criminal and Civil Investigative Authorities

Criminal investigative authorities include:

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

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

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

APPENDIX 9

CROSS-REFERENCES TO THE INSPECTOR GENERAL ACT

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

*N/A: Not applicable.



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