

# Office of Inspector General

U.S. Department of the Interior

## SEMIANNUAL REPORT

### Highlights

**Assessment of DOI Law Enforcement Exposes Long-Standing Weaknesses**  
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U.S. DEPARTMENT OF THE INTERIOR  
OFFICE OF INSPECTOR GENERAL



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

Advisory Report

DEPARTMENT OF THE INTERIOR  
INTEGRATED CHARGE CARD PROGRAM

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

No. 2002-I-0014

January 2002



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

Investigative Report

No. 2002-I-0011

DECEMBER 2001



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



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

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

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

Report No. 01-I-00329

February 2002



No. 2002-I-0008

DECEMBER 2001

April 2002

## ***Message from the Inspector General***

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

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

We also report on several disturbing trends this reporting period.

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

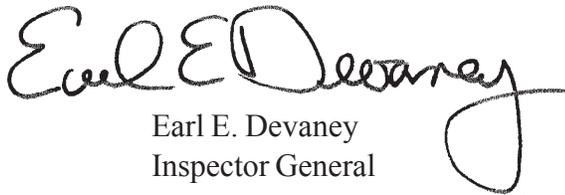
Second, following years of frustration over the lack of responsiveness to our audit findings in the Insular Areas, we undertook an historic review of the often reported weaknesses plaguing the Insular Area governments. Based on this review and findings in audits completed this reporting period, we must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

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*Message from the Inspector General (continued)*

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

  
Earl E. Devaney  
Inspector General

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## **Statistical Highlights**

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### **Audit Activities and Impacts**

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

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

### **Criminal Investigative Activities**

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

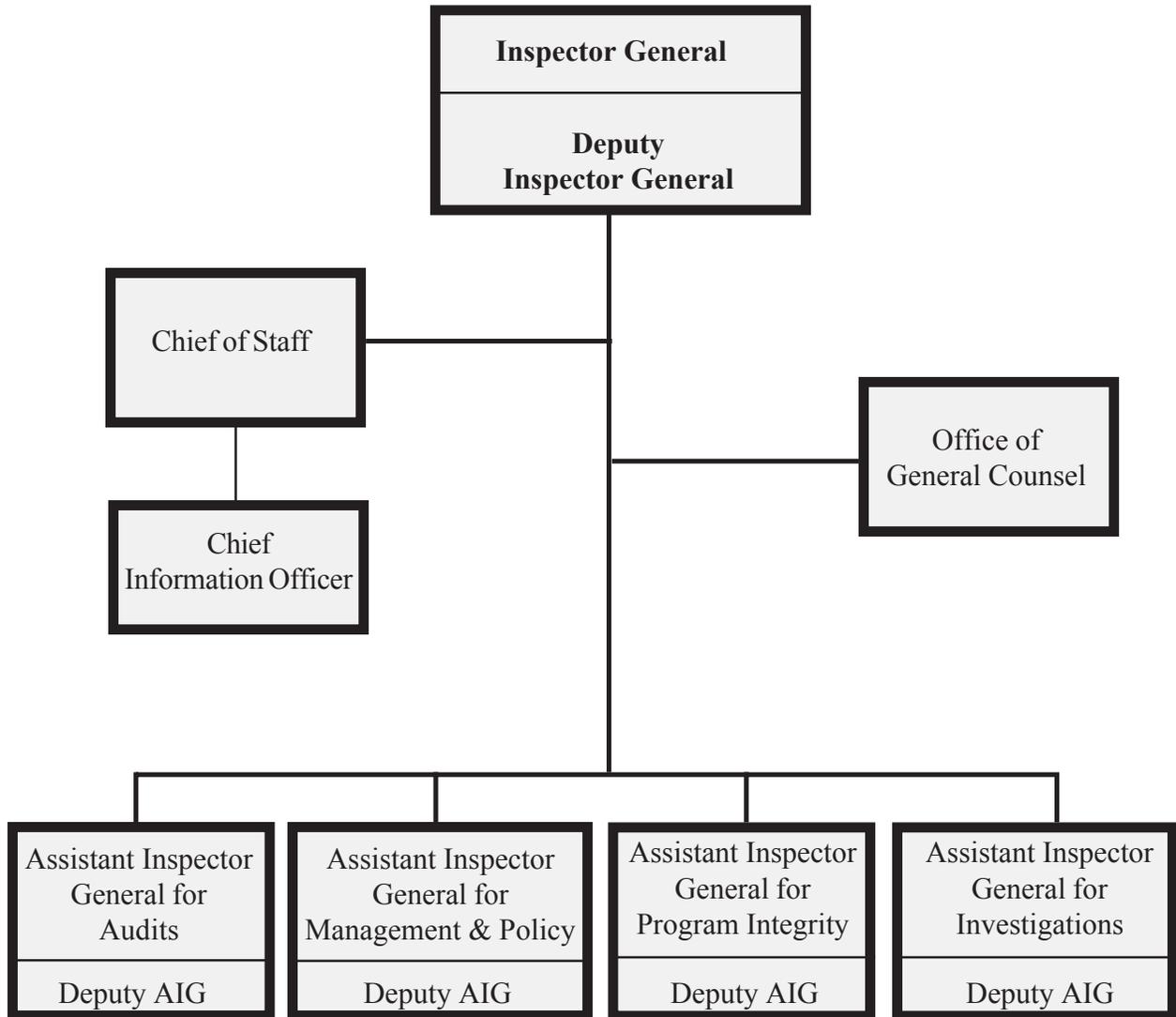
### **Civil Investigative Activities**

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

### **Administrative Investigative Activities**

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

**Organization**



## ***Introduction***

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### **Mission**

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

### **Responsibilities**

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

### **Activities**

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

#### **TOP MANAGEMENT CHALLENGES OF THE DEPARTMENT OF THE INTERIOR**

*As Reported to the Congress*

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

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

## ***Significant Audit Activities and Investigations***

### **Department of the Interior**



#### **Assessment of DOI Law Enforcement Exposes Long- Standing Weaknesses**

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

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

#### **Tribal Recognition Decisions Called Into Question**

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

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

## ***Significant Audit Activities and Investigations***

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### **Department of the Interior**

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

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

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

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

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

**OIG Requests  
Assessment**

➤ The report suggested that the training certificate program be moved off-site. Without quantifying the positive aspects and benefits the Government and country derive from the studies and research conducted at the facility, alternative means may satisfy security concerns without removing the program. For example, background investigations as a part of basic security screening and limiting physical access to certain areas via security devices may suffice.

➤ Although the report acknowledged that two students who failed to comply with a security policy were denied access to the facility, it was silent regarding any further investigation into the reason they failed to complete the required documentation.

➤ The report did not address the existence of security clearances or the proper security levels for the 209 Federal employees and 63 contract employees, or whether the clearances are current.

***Significant Audit Activities and Investigations***

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**Department of the Interior**

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

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

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

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

## ***Significant Audit Activities and Investigations***

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### **Department of the Interior**

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

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

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

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

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

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

## ***Significant Audit Activities and Investigations***

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### **Department of the Interior**

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

Significant weaknesses were identified in the following areas:

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

## ***Significant Audit Activities and Investigations***

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### **Department of the Interior**

#### **Inadequate Controls Have Allowed Abuse by Purchase Cardholders**

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

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

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

#### **Department-wide Maintenance Review Provides Blueprint for Change**

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

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

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

***Significant Audit Activities and Investigations***

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**Department of the Interior**

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

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

**Audit  
Recommendations  
Not Implemented  
as Reported**

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

## ***Significant Audit Activities and Investigations***

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### **Bureau of Indian Affairs**



#### **Former Oglala Sioux Tribal Employees Sentenced in Embezzlement Scheme**

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

#### **BIA Housing Specialist Indicted on Receipt and Possession of Child Pornography**

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

#### **Three Indicted in Bribery Scheme**

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

***Significant Audit Activities and Investigations***

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**Bureau of Indian Affairs**

**Former  
Pueblo of  
Acoma  
Governor  
Indicted in  
Casino Theft  
Case**

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

**Two Former  
BIA  
Employees  
Indicted in  
Indian  
Education  
Fraud Case**

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

**High School  
Bookkeeper  
Admits to Theft**

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

## ***Significant Audit Activities and Investigations***

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### **Bureau of Indian Affairs**

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

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

#### **Former Pilot of the Seminole Tribe of Florida Sentenced**

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

#### **Tribal Compliance Officer Sentenced in Embezzlement Scheme**

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

***Significant Audit Activities and Investigations***

**Bureau of Indian Affairs**

**Tribal Loan  
Program Falls  
Prey to  
Unscrupulous  
Tribal  
Borrowers**

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

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

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

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

## ***Significant Audit Activities and Investigations***

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### **Bureau of Indian Affairs**

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

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

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

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

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

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

***Significant Audit Activities and Investigations***

**Bureau of Land Management**



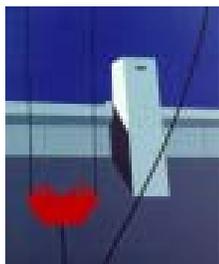
**Judgment Day  
for Eleven-Year  
Fugitive from  
Justice**

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

## ***Significant Audit Activities and Investigations***

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### **Bureau of Reclamation**



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

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

## ***Significant Audit Activities and Investigations***

### **Fish and Wildlife Service**



#### **Endangered Canadian Lynx Population Survey Yields Questionable FWS Practices**

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

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

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

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

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

***Significant Audit Activities and Investigations***

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**Fish and Wildlife Service**

**Contractor  
Indicted for False  
Claims**

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

## ***Significant Audit Activities and Investigations***

### **Insular Areas**



#### **Compact Agreement Impedes Investigative Efforts**

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

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

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

#### **Bribery Conviction Results in Debarments**

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

## ***Significant Audit Activities and Investigations***

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### **Insular Areas**

#### **Disturbing State of Affairs in the Insular Areas**

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

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

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

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

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

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

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

***Significant Audit Activities and Investigations***

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**Insular Areas**

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

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

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

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

***Significant Audit Activities and Investigations***

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**Minerals Management Service**



**Royalty  
Underpayment  
Case Yields  
\$21.5 Million  
Civil Settlement**

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

**Significant Audit Activities and Investigations**

**National Park Service**



**Awards  
Processor Submits  
Three Unearned  
Bonuses for Herself**

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

**NPS  
Maintenance  
Worker  
Sentenced for  
Scheme to  
Fraudulently  
Collect  
Disability  
Benefits**

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

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

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

***Significant Audit Activities and Investigations***

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**National Park Service**

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

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

**Contract Costs  
Questioned**

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

***Significant Audit Activities and Investigations***

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**Office of Special Trustee**



**OST Contract  
Questioned**

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

## ***Significant Audit Activities and Investigations***

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



#### **USGS Employee Indicted for Child Pornography**

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

#### **Physical Science Technician Sentenced for Enticing a Child for Sex**

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

#### **Budget Analyst Resigns Following Charges of Credit Card Fraud**

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

**Appendix 1**

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

**AUDITS PERFORMED BY:**

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

\*Indirect Cost Proposals

**Appendix 2**

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

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

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**INTERNAL REPORTS**

**American Samoa**

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

**Bureau of Indian Affairs**

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

**Bureau of Land Management**

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

**Bureau of Reclamation**

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

**Fish and Wildlife Service**

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

**Guam**

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

**Minerals Management Service**

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

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## Multi-Office

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

## National Park Service

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

## Office of Surface Mining

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

## Office of Insular Affairs

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

## Office of the Secretary

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

## Virgin Islands

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

## CONTRACT AUDITS

### National Park Service

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

**Appendix 2 (continued)**

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

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

**SINGLE AUDITS**

**Bureau of Indian Affairs**

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

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**Appendix 2 (continued)**

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

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**Appendix 2 (continued)**

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

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

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**Appendix 2 (continued)**

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

**Bureau of Land Management**

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

**Bureau of Reclamation**

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

## Federated States of Micronesia

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

## Fish and Wildlife Service

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

## Geological Survey

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

## Guam

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

**Appendix 2 (continued)**

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**Northern Mariana Islands**

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

**National Park Service**

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

**Office of Surface Mining**

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

**Office of the Secretary**

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

**Palau**

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

**Virgin Islands**

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

## INDIRECT COST PROPOSALS

### Bureau of Indian Affairs

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

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

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

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

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

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

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

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**Appendix 2 (continued)**

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

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**Appendix 2 (continued)**

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

**Appendix 2 (continued)**

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**Bureau of Reclamation**

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

**Fish and Wildlife Service**

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

**Guam**

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

## **Marshall Islands**

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

## **Minerals Management Service**

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

## **Multi-Office**

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

## National Park Service

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

## Office of Surface Mining

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

## Virgin Islands

- 2002-P-0388** Island Resources Foundation, Fiscal Year Ended June 30, 2003 *(03/20/2002)*

**Appendix 3**

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

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

\* Includes monetary impact of indirect cost proposals negotiated.

\*\* Includes monetary impact of non-Federal funds (see Appendix 4).

**Appendix 4**

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**Non-Federal Funding Included in Monetary Impact  
of Audit Activities During the 6-Month Period Ended March 31, 2002**

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

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

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

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

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

**Table I**

**Inspector General Reports with Questioned Costs\***

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

\*Unsupported costs are included in questioned costs.

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

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

**Appendix 5**

**Table II**

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

	<b>No. of Reports</b>	<b>Dollar Value*</b>
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	11	\$28,839,829
<i>B. Which were issued during the reporting period<sup>1</sup></i>	<u>114</u>	<u>12,939,849**</u>
<i>Total (A+B)</i>	<u>125</u>	<u>\$41,779,678</u>
<i>C. For which a management decision was made during the reporting period</i>	114	<u>\$12,939,849**</u>
<i>(i) dollar value of recommendations that were agreed to by management</i>	114	\$12,939,849*
<i>(ii) dollar value of recommendations that were not agreed to by management</i>	0	0
<i>D. For which no management decision had been made by the end of the reporting period</i>	11	\$28,845,215
<i>E. For which no management decision was made within six months of issuance</i>	10	\$28,839,829

\*Amounts include preaward audits.

\*\*Amounts include indirect cost proposals negotiated.

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

**Appendix 5**

**Table III**

**Inspector General Reports With Lost or  
Potential Additional Revenues**

	<b>No. of Reports</b>	<b>Dollar Value</b>
<i>A. For which no management decision had been made by the commencement of the reporting period</i>	3	\$49,760,830
<i>B. Which were issued during the reporting period<sup>1</sup></i>	<u>0</u>	<u>0</u>
<i>Total (A+B)</i>	<u>3</u>	<u>\$49,760,830</u>
<i>C. For which a management decision was made during the reporting period</i>	0	0
<i>(i) dollar value of recommendations that were agreed to by management</i>	0	0
<i>(ii) dollar value of recommendations that were not agreed to by management</i>	0	0
<i>D. For which no management decision had been made by the end of the reporting period</i>	3	\$49,760,830
<i>E. For which no management decision was made within six months of issuance</i>	3	\$49,760,830

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

**Appendix 6**

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**Summary of Audit Reports Over 6 Months Old  
Pending Management Decisions**

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This listing includes a summary of internal, contract (except preawards), grant and single audit reports that were over six months old on March 31, 2002 and still pending a management decision. It provides report number, title, issue date, number of unresolved recommendations, and unresolved amount of monetary benefits identified in the audit report.

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**INTERNAL AUDITS**

**Bureau of Indian Affairs**

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

**Fish and Wildlife Service**

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

**Insular Areas**

**Guam**

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

**Marshall Islands**

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

**Multi-Office**

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

**Appendix 6 (continued)**

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**Office of the Secretary**

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

**CONTRACT AND GRANT AUDITS**

**Bureau of Indian Affairs**

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

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

**Bureau of Reclamation**

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

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

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

**Fish and Wildlife Service**

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

**Geological Survey**

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

## **INSULAR AREAS**

### **Marshall Islands**

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

### **Minerals Management Service**

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

### **National Park Service**

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

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

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

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

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

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

**2001-E-0336** JCM Control Systems, Incorporation, Costs Billed Under National Park Service Contract No. 1443CX300094906 from January 1, 1994 through July 16, 1999 (04/23/2001) \$109,865 Unresolved

## **SINGLE AUDITS**

### **Bureau of Indian Affairs**

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

**Appendix 6 (continued)**

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

**Bureau of Reclamation**

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

**Fish and Wildlife Service**

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

## **National Park Service**

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

## **Office of Surface Mining**

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

## **Office of the Secretary**

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

**Appendix 7**

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

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

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**Bureau of Indian Affairs**

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

**Bureau of Land Management**

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

**Appendix 7 (continued)**

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

**Bureau of Reclamation**

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

**Fish and Wildlife Service**

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

## **INSULAR AREAS**

### **Guam**

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

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

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

### **Minerals Management Service**

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

### **Multi-office**

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

### **National Park Service**

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

**Appendix 7 (continued)**

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

**Office of Surface Mining Reclamation and Enforcement**

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

**Office of the Secretary**

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

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

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

**Appendix 8**

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

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

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## **INTERNAL AUDITS**

### **American Samoa**

- 1996-I-0533** American Samoa Legislature (03/22/1996) 7 Unimplemented Recommendations
- 2002-I-0003** Assessment and Collection of Taxes (11/15/2001) 2 Unimplemented and 11 Unresolved Recommendations

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

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

### **Federal States of Micronesia**

#### *Truk*

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

#### *Yap*

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

**Guam**

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

**Republic of the Marshall Islands**

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

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**Republic of Palau**

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

**U.S. Virgin Islands**

V-IN-VIS-021-84 Dome Insurance Company, Inc. (04/27/1984) 4 Unimplemented Recommendations  
V-IN-VIS-024-84 Audit of the Employees' Retirement System (09/04/1985) 24 Unimplemented Recommendations  
V-IN-VIS-012-85 Hotel Occupancy Tax (12/18/1985) 10 Unimplemented Recommendations  
V-IN-VIS-014-85 Department of Education Procurement and Property Activities (01/08/1986) 22 Unimplemented Recommendations  
V-IN-VIS-023-85 Audit of the Road Fund (02/18/1986) 5 Unimplemented Recommendations  
V-IN-VIS-021-86 Review of Proposed Highway Construction (Memo) (09/23/1986) 1 Unimplemented Recommendation  
V-IN-VIS-013-85 Audit of Real Property Management (10/23/1986) 19 Unimplemented Recommendations  
V-IN-VIS-013-86 Excise Taxes (03/04/1987) 13 Unimplemented Recommendations  
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1993-I-1382 Implementation of the Financial Management System (08/06/1993) 1 Unimplemented Recommendation  
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1994-I-1194 Construction Contracting, Capital Improvement (09/09/1994) 2 Unimplemented Recommendations

<b>1997-I-0040</b>	Division of Agriculture, Department of Economic Development and Agriculture (10/21/1996), 8 Unresolved Recommendations
<b>1997-I-0243</b>	Workmen's Compensation Program (12/30/1996) 15 Unresolved Recommendations
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## **SINGLE AUDITS**

### **American Samoa**

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

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

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

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

**Federated State of Micronesia**

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

***Chuuk***

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

***Kosrae***

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

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

***Yap***

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

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

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**Republic of the Marshall Islands**

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

**Republic of Palau**

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

- 1998-A-0154** Government of the Virgin Islands, Fiscal Year Ended September 30, 1994  
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