Vulnerabilities and Resulting Breakdowns: A Review of Audits, Evaluations, and Investigations Focused on Services and Funding for American Indians and Alaska Natives
Inspectors General have found significant weaknesses affecting Federal programs serving American Indian and Alaska Native (AI/AN) communities. This report compiles information from recent Office of Inspector General (OIG) audits, evaluations, and investigations to identify vulnerabilities and breakdowns that cut across departments. CIGIE chose this area for study given the level of Federal funding and number of agencies involved, as well as the Federal Government's special obligation to protect AI/AN interests and fund vital services. Throughout the report, we highlight examples of past OIG findings and recommendations to illustrate these common themes.

The Council of the Inspectors General on Integrity and Efficiency (CIGIE) expects this report to serve two purposes: (1) to draw attention to challenges facing agencies and programs serving AI/AN communities and (2) to help CIGIE to prioritize future work in this area.

CIGIE is committed to building on past OIG work focused on AI/AN programs. By sharing information and resources across departments, CIGIE can plan work that addresses the challenges highlighted in this report. CIGIE will identify opportunities for cross-department reviews, along with training, outreach, and legal guidance to agencies and programs that serve the AI/AN community. Ultimately, CIGIE's goal is to help strengthen oversight, reduce improper payments, and improve Federal agencies' ability to fulfill their trust responsibilities.
Overview

Vulnerabilities and Resulting Breakdowns: A Review of Audits, Evaluations, and Investigations Focused on Services and Funding for American Indians and Alaska Natives

Through direct services and grants, the Federal Government provides programs to fulfill its obligation to protect AI/AN interests and fund vital services. In fiscal year (FY) 2016, more than $15 billion in Federal funding was directed to AI/AN communities through more than 21 Federal departments and agencies.

Federal departments use these funds to deliver or fund a spectrum of services, including health care, management of natural resources, education, nutrition and housing assistance, transportation, law enforcement, and environmental safety.

These departments each have an Office of Inspector General (OIG), which is responsible for overseeing how the department uses funds and provides services. Through their audits, evaluations, education, investigations, and other oversight work, OIGs have attempted to improve programs for AI/ANs. Agencies and grantees also have a part to play in ensuring that Federal funding directed to the AI/AN community is used efficiently and for its intended purposes.

Our review identified common vulnerabilities faced by Federal agencies and programs that provide services and funding in AI/AN communities. Although these vulnerabilities do not affect all such agencies and programs, the fact that OIGs have identified them consistently across a number of departments points to the need for Government-wide attention. These vulnerabilities are:

- Lack of internal controls—Agencies and grantees did not develop or use adequate safeguards, such as those related to
- Monitoring and reviews
- Recordkeeping and documentation
- Staffing
- Policies and procedures

Other Notable Vulnerabilities
- Interagency Coordination
- Infrastructure
contracting and procurement, awarding Federal funds, and restricting access to sensitive systems.

- Lack of monitoring and reviews—Agencies and grantees failed to assess the quality and effectiveness of their programs, and develop monitoring systems.
- Poor recordkeeping and documentation—Agencies and grantees did not sufficiently document their expenditures and activities.
- Staffing challenges—Agencies were unable to maintain sufficient staff, and agency and grantee staff lacked necessary expertise or training.
- Lack of established policies and procedures—Agencies and grantees’ written policies, procedures, and staff guidance were missing, outdated, or unclear.
- Other significant, though less commonly identified, vulnerabilities included infrastructure limitations for both agencies and grantees as well as lack of coordination among Federal and State agencies.

This CIGIE review also illustrates that these vulnerabilities often result in breakdowns in the way that agencies, grantees, and the AI/AN communities they serve operate. The resulting breakdowns included:

- Improper expenditures—both intentional and otherwise, where grantees used funds for items or services that were not allowed.
- Loss of Federal or tribal resources—agencies and grantees did not keep track of equipment or other items purchased with Federal funds.
- Unsafe conditions—federally operated or funded programs demonstrated inadequate physical security and poor maintenance.
- Conflicts of interest—funds were improperly distributed to those responsible for administering or overseeing the funds.
- Poor service quality—program beneficiaries did not receive timely or sufficient services.
- Contracting and grants management challenges—grantees, including some tribes and tribal organizations, failed to follow contracting requirements, effectively administer grant funds, or achieve grant goals.

The vulnerabilities we found are interrelated and can limit agencies and grantees’ ability to serve the AI/AN community. For example, when agencies and programs do not establish policies and procedures, their staff may fail to maintain expected documentation; as a result, poor recordkeeping and documentation can make it difficult for agencies and grantees to monitor or review their activities. Finally, when agency or grantee staffing levels are low or staff are not sufficiently trained, most other program operations will suffer. Our review of OIG investigations revealed that vulnerabilities, such as inadequate internal controls, poor program oversight, and

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lack of coordination among Federal agencies, also can create conditions that make fraud, waste or abuse of Federal funds more likely.

The role of the OIG community is critically important in ensuring that Federal funding and assistance for AI/ANs is targeted effectively and used as intended. Although the issues identified in this report are not unique to AI/AN programs and communities, the Federal Government has a special obligation to support the health and well-being of this community. By identifying common vulnerabilities and breakdowns across departments, we highlight areas in which continued CIGIE involvement can have the greatest impact. CIGIE is committed to advancing work that benefits the AI/AN community. Through sharing information and resources, and bringing together experienced auditors, evaluators, and investigators, CIGIE can contribute significantly to progress in AI/AN programs and communities.
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Background

American Indian and Alaska Native Communities

The United States recognizes 567 American Indian and Alaska Native (AI/AN) tribes and about 6.6 million people who identify as AI/AN alone or in combination with one or more other races and live in the United States. The AI/ANs live outside of tribal areas (about 78 percent in 2010). Although the largest proportion of AI/ANs live in the western and southern regions of the United States (about 41 percent and 33 percent, respectively), 21 States had populations of more than 100,000 AI/ANs by 2015.

AI/ANs, as a group, face long-standing challenges that have resulted in severe economic, social, and health disparities. Compared to the national population, AI/AN households in large tribal areas were more than 3 times more likely to live in overcrowded housing, and more than 11 times more likely to live in housing that lacked adequate plumbing. In 2015, the median income for AI/AN households was $38,530, compared to $55,755 nationally; the respective household poverty rates were about 22 and 11 percent. High school and college graduation rates for AI/ANs reflect similar disparities. In 2015, among AI/ANs older than age 25, about 75 percent had at least a high school diploma and 14 percent had at least a bachelor’s degree, compared to national rates of 87 percent and 31 percent, respectively. Finally, AI/ANs often face health disparities when compared to other groups. For example, in 2014, AI/ANs had an infant mortality rate about 40 percent higher than the national rate. In 2015, AI/ANs were more than twice as likely as the population, overall, to have diabetes. Finally, AI/ANs also have disproportionately high death rates from unintentional injuries and suicide.

AI/ANs, independently and in collaboration with the Federal Government, have focused attention on the challenges they face. Independently, tribes and tribal organizations have launched efforts to improve teaching and education in AI/AN communities, identify strategies to promote economic growth, and build on successes in tribal law enforcement. Recent joint tribal and Federal initiatives include programs to expand science and technology education, support economic development, improve housing and other infrastructure, advance renewable energy resources, and expand mental health services in AI/AN communities. Some of these joint efforts build on long-standing Federal obligations to tribes.
Federal Relationship with American Indian/Alaska Native Communities

The unique legal and political relationship between the Federal Government and AI/AN tribes derives from the United States Constitution, treaties, court decisions, and Federal statutes. The Constitution established the primacy of the Federal Government in engaging with Indian tribes. From about 1774 through 1871, Indian nations and the United States negotiated hundreds of treaties for a variety of purposes, such as creating alliances, establishing borders and land rights, providing compensation for ceded lands, and prescribing other conditions of behavior. Subsequent court cases established the trust relationship between the Federal Government and tribes, whereby the Federal Government has the obligation to protect Indian interests in land, water, and other resources. Further, the Snyder Act of 1921, and subsequent legislation, provided the authority for Congress to appropriate funds for the benefit of health and education for AI/AN tribes. Even with the move to increasing self-governance and self-determination by tribes since the 1970s, Federal agencies continue to provide much needed support and assistance in AI/AN communities.

Federal Funding and Role in AI/AN Communities

Eight Federal departments account for 99 percent of the Federal programs and funds that serve AI/AN communities. These departments deliver or fund a spectrum of services, including health care, education, cultural preservation, nutrition and housing assistance, transportation, law enforcement, and environmental safety.

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1 These eight departments are the Department of Health and Human Services, Department of the Interior, Department of Agriculture, Department of Education, Department of Housing and Urban Development, Department of Transportation, Department of Justice, and the Environmental Protection Agency.
Fiscal Year 2016 Federal Funding in AI/AN Communities

The Department of Health and Human Services (HHS) administers 45 percent of Federal funds that serve AI/AN communities. Among HHS agencies, the Indian Health Service (IHS) directs the largest amount of targeted funding in AI/AN communities. IHS, in partnership with tribes, provides health services to approximately 2.2 million AI/ANs. The Department of Health and Human Services. The Department of Health and Human Services (HHS) administers 45 percent of Federal funds that serve AI/AN communities. Among HHS agencies, the Indian Health Service (IHS) directs the largest amount of targeted funding in AI/AN communities. IHS, in partnership with tribes, provides health services to approximately 2.2 million AI/ANs. IHS provides services directly through IHS-operated facilities, pays for care received

Source: Office of Management and Budget, Native American Funding and Related Crosscut Data for the FY 2017 Budget. The funding amount for the Department of Education includes only direct support; it excludes indirect support, such as Student Financial Assistance and Student Loans for AN/AN students.

Department of Health and Human Services. The Department of Health and Human Services (HHS) administers 45 percent of Federal funds that serve AI/AN communities. Among HHS agencies, the Indian Health Service (IHS) directs the largest amount of targeted funding in AI/AN communities. IHS, in partnership with tribes, provides health services to approximately 2.2 million AI/ANs. IHS provides services directly through IHS-operated facilities, pays for care received

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from other providers under its Purchased/Referred Care program, and provides financial support for tribes to operate their own health care systems. IHS and tribal health care delivery sites include hospitals, urgent care clinics, and service units that provide acute care, preventative services, and behavioral health programs. IHS also funds programs such as the Special Diabetes Program for Indians and mental health initiatives.

Also within HHS is the Administration for Children and Families (ACF), which provides the second-largest share of HHS funding directed to AI/ANs. ACF administers a variety of programs intended to promote the well-being of children, families, and communities, such as Head Start and the Low Income Home Energy Assistance Program. ACF administers other AI/AN-focused programs, including Tribal Temporary Assistance for Needy Families, Tribal Child Support Enforcement, Native Language Preservation and Maintenance, and Native Employment Works, a program that supports job placement and retention.

Department of the Interior. The Department of the Interior (DOI) administers 22 percent of Federal funds that serve AI/AN communities. DOI strives to establish relationships with tribes, to strengthen government-to-government connections, to deliver services to AI/AN communities, and to improve self-governance and self-determination. Among the many DOI bureaus that play a role in AI/AN communities is the Bureau of Indian Affairs (BIA), which includes the Bureau of Indian Education (BIE). BIA is responsible for fulfilling Indian trust responsibilities and promotes self-determination on behalf of federally recognized Indian tribes, consistent with the President’s Executive Order 13175, Consultation and Coordination with Indian Tribal Governments.

BIA provides social services, economic development programs, law enforcement support, and many other services directly or through grants, contracts, and compacts with tribal entities. BIA offices that administer these services include the Office of Justice Services, Office of Indian Services, Office of Trust Services, Office of Indian Gaming, and the Office of Self-Governance. Within these offices, BIA divisions, such as the Division of Economic Development, the Division of Law Enforcement, the Division of Tribal Government Services, and the Division of Natural Resources, address issues critical to AI/AN communities. Through BIE, BIA also directly operates and funds tribal elementary and secondary schools, and supports tribally controlled colleges.

Department of Agriculture. The Department of Agriculture (USDA) administers 12 percent of the Federal funds that serve AI/AN communities. USDA oversees programs that offer nutrition assistance to low-income individuals and families, such as the Supplemental Nutrition Assistance Program, the Child Nutrition Program, and the Nutrition Program for Women, Infants, and Children. Specific to AI/AN communities, USDA administers the Food Distribution Program on Indian Reservations. Through this program, USDA purchases and ships foods to tribes and State agencies, which then distribute the food to low-income AI/AN
households. Currently, 276 tribes participate in the Food Distribution Program on Indian Reservations.

**Department of Education.** The Department of Education (ED) administers 8 percent of Federal funds that serve AI/AN communities. The ED Office of Indian Education administers the Indian Education Formula Grant program, which is designed to address the “unique cultural, language, and educationally related academic needs of AI/AN students.” The program funds support activities, such as after-school programs, early childhood education, tutoring, and dropout prevention. The Office of Indian Education also has funded grant programs, such as Native Youth Community Projects, Indian Education Professional Development, and the State Tribal Education Partnership program. ED also provides funding for a broad range of academic and student support services to AI/AN communities through the Impact Aid program as well as set-asides in formula grant programs administered by other offices within the Department, including Special Education Grants to States and Improving The Academic Achievement of the Disadvantaged (Title I).

**Department of Housing and Urban Development.** The Department of Housing and Urban Development (HUD) administers 5 percent of the Federal funds that serve AI/AN communities. The HUD Office of Native American Programs administers housing and community development programs, such as the Native American Housing and the Indian Community Development block grant programs. HUD also promotes healthier economies and better employment opportunities through programs such as tribal job demonstration grants.

**Department of Transportation.** The Department of Transportation (DOT) administers 3 percent of the Federal funds that serve AI/AN communities, including the Federal Highway Administration Tribal Transportation program and the Public Transportation on Indian Reservations program. These programs are intended to provide safe and adequate transportation and public road access to and within AI/AN communities (reservations, lands, and villages) in order to contribute to the economic development, self-determination, and employment of AI/ANs.

**Department of Justice.** The Department of Justice (DOJ) administers 2 percent of the Federal funds that serve AI/AN communities. DOJ administers the Office of Tribal Justice and the Bureau of Prisons, which work together (along with the DOI) to plan for and enhance tribal justice systems per the Tribal Law and Order Act of 2010 (the Act). The Act is intended to decrease crime in tribal communities with an emphasis on decreasing violence against AI/AN women. The Act enables tribes to hire more law enforcement officers and enhances their authority to prosecute and punish criminals. Further, provisions of the Act are intended to ensure that law enforcement and court officers receive training on new guidelines regarding sexual assault and domestic violence and provide more comprehensive services for victims. The Act also encourages
the development of alcohol and drug abuse prevention programs for at-risk AI/AN youth.

Environmental Protection Agency. The Environmental Protection Agency (EPA) administers 1 percent of the Federal funds that serve AI/AN communities. EPA administers air, land, water, chemical safety, pollution prevention, and hazardous waste environmental programs in AI/AN communities. EPA works to protect AI/AN communities by supporting implementation of Federal environmental laws, and helping AI/AN communities administer their own environmental programs, consistent with EPA’s 1984 Indian Policy.\(^{31}\)

Other Relevant Federal Departments.

Other Federal departments provide services to AI/AN communities, whether through programs targeted to AI/ANs or as part of their overall missions. Among these are the Department of Homeland Security, in particular the Federal Emergency Management Agency; the Legal Services Corporation; the Denali Commission; the Department of Commerce; the Internal Revenue Service; the Corporation for National and Community Service; the Office of Personnel Management; and the Department of Labor. Each of these departments and agencies direct funding or activities to benefit AI/AN communities.

Of particular note are two agencies, the Denali Commission and the Legal Services Corporation, whose OIGs have completed multiple AI/AN-related reviews in recent years.

Denali Commission. The Denali Commission provides job training and other economic development services, with a specific focus on promoting rural development and infrastructure systems in rural Alaska.

Legal Services Corporation. The Legal Services Corporation operates as an independent nonprofit corporation and is headed by a bipartisan board of directors whose 11 members are appointed by the President and confirmed by the Senate.

Continuing Needs

Despite the many Federal programs and services, as well as substantial funding, directed to tribes and tribal organizations, the United States Commission on Civil Rights, in both 2003 and 2016, described the difficult conditions faced by many AI/AN communities and shortfalls in Federal agencies’ funding and assistance.\(^{32}\) In particular, the Commission found that

\[\text{federal funding directed to Native Americans through programs at these agencies has not been sufficient to address the basic and very urgent needs of indigenous peoples. Among the myriad unmet needs are: health care, education, public safety, housing, and rural development.}^{33}\]
The departments that provide Federal funding and services in the AI/AN community each have an OIG, which is responsible for overseeing the department's use of Federal funds to deliver services, whether directly or indirectly, through grant programs, contracts, and compacts. OIGs combat fraud, waste, and abuse and make recommendations for improving the efficiency and effectiveness of programs. Through our review of OIG work that focused on funding or services directed to the AI/AN community, we identified common vulnerabilities and resulting breakdowns faced by Federal agencies and grantees.
Missing or inadequate internal controls (policies and procedures that ensure adherence to program rules and regulations, aid efficiency, and promote sound financial and safety practices) create vulnerabilities for agencies, grantees, and beneficiaries. Agencies and grantees need internal controls to help them comply with program requirements and operate their programs effectively. From purchase card transactions to Medicaid expenditures, OIGs found that the failure of agencies and grantees to establish internal controls resulted in improper spending, conflicts of interest, and other problems.

Beyond the financial impact, the lack of internal controls and other system safeguards can put programs and beneficiaries at risk. For example, OIGs found that several schools failed to implement safety measures on campus (e.g., screening visitors or securing doors and fences), creating unsafe conditions for students and staff. In another case, a tribal grantee failed to conduct required background checks on staff, including a search of the National Sex Offender Public Website. This omission could have put clients and the rest of the community in harm’s way. Failing to control access to sensitive information can create other program vulnerabilities. For example, one Federal agency allowed uncontrolled access to critical program information, including property records and tribal oil and gas leases, leaving it vulnerable to unauthorized changes or destruction.
Failure to segregate staff responsibilities. Segregating staff responsibilities can help agencies and grantees maintain proper checks on their financial and administrative activities. OIGs found vulnerabilities in internal controls because agencies and grantees did not sufficiently divide staff responsibilities related to credit card use,\(^{40}\) distribution of gift cards to recipients,\(^{41}\) inventory control, and payroll and other accounting systems.\(^{42}\) For example, one agency was vulnerable to unauthorized acquisitions because it did not separate responsibilities for purchasing, receiving, and recording inventory.\(^{43}\) In another case, a grantee did not control credit card charges by its organization; the executive director reviewed and approved all credit card charges, including his own.\(^{44}\) It is possible that small staff sizes in some agencies and grantees contributed to the problem; they simply did not have enough employees to sufficiently divide responsibilities.

Improper contracting and procurement practices. Agencies and grantees can use accepted contracting and procurement practices to ensure that they use Federal funds appropriately. OIGs found several instances in which agencies and grantees, including some tribes and tribal organizations, did not follow commonly accepted practices, resulting in questions about the amount paid for items and services and potential conflicts of interest.\(^{45}\) For example, one tribal grantee awarded a sole-source contract to a tribally owned corporation and failed to identify deficiencies in this corporation’s fiscal controls and accounting procedures.\(^{46}\) Ultimately, a Federal court convicted the

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OIG Investigation Findings Related to Internal Controls

As part of the Guardians Project, a multi-OIG and department effort, OIGs investigated fraud at a federally funded, but tribally operated, health program. (See Appendix B for more information about the OIGs that participated in the Guardians Project.) Following an anonymous complaint alleging rampant corruption in the management and finance department of the health clinic, the U.S. Attorney’s Office requested an audit of the program. OIG agents and auditors joined forces onsite to investigate the clinic. Auditors reviewed the clinic’s finances and identified more than $200,000 in improper spending. The audit also identified inadequate internal controls and potential intentional acts by employees to circumvent those controls. The investigation led to a jury trial at which agents and auditors testified. Ultimately, six individuals, including the health program’s chief executive officer (CEO), deputy CEO, finance manager, and clinic director either pleaded guilty or were convicted of crimes that included embezzlement and bribery. Most of the defendants were sentenced to Federal custody and, in total, ordered to pay restitution of more than $1,000,000. The HHS OIG led this investigation, with support from the DOI and EPA OIGS.
corporation’s CEO of corruption charges for embezzling funds. Another grantee’s failure to use required competitive bidding processes may have led to inflated conference expenditures. The lack of proper controls by this tribal grantee enabled staff to pay themselves as consultants, using grant funds. OIGs found other cases in which agencies and grantees did not follow federal procurement standards to openly compete contracts.

**Federal funds awarded without sufficient review.** Agencies and grantees awarding Federal funds must ensure that recipients of Federal funds meet grant conditions and are able to achieve grant goals. OIGs identified several instances in which agencies and grantees did not properly screen recipients of Federal funds before payment or award. In some cases, grantees did not check suspension or debarment lists before paying contractors with grant funds. Agencies also failed to ensure that grantees had the capacity to meet grant conditions before awarding Federal funds. For example, one agency did not review a tribe’s past performance in managing federally funded projects until after the tribe signed a new agreement.

Another agency awarded loans without determining or documenting recipients’ income, credit, and assets. To be most effective, agencies must ensure that they direct grants to those recipients that meet grant conditions and are likely to achieve program goals.

**Failure to control access to sensitive systems.** Failing to control access to sensitive information or systems can lead to fraud and concerns about privacy. One agency stored mission critical property and lease records in unlocked cabinets in rooms with unrestricted access. Other agencies and grantees failed to limit access to accounting systems and files to staff responsible for those functions. For example, grantees did not always control or track access to electronic databases and accounting systems, increasing opportunities for fraud and limiting their ability to isolate the source of improper...
transactions. One grantee allowed a part-time employee without a personal user account to access its accounting system.\textsuperscript{54}
Consistent monitoring and regular reviews allow agencies and grantees to determine whether federally funded activities comply with requirements and achieve intended goals. OIGs found that agencies and grantees did not always implement reviews and monitoring activities. For example, some did not have systems to assess whether they were adequately serving beneficiaries. Further, some agencies did not assess the performance of their grantees. Time and resource constraints limited some monitoring and reviews. In other cases, agencies never established a process for assessing activities.

Agencies and their grantees often serve the most vulnerable members of the AI/AN community, whether in schools, hospitals, or detention facilities, so they must make special efforts to ensure the safety and effectiveness of their activities. However, OIGs found that agencies and their grantees often failed to collect information or perform reviews needed to provide these assurances. For example, agency staff responsible for administering health services lacked important information about the care that patients received and facilities’ compliance with Federal requirements. Staff at other agencies did not develop internal tracking systems that would have allowed them to monitor program activities, whether distributing loans or managing energy resources. Without assessing the effectiveness of their efforts, agencies may fail to direct resources where they are needed most.

**Failure to assess program quality or effectiveness.** Agencies did not collect information about or assess the facilities and services they operated or funded. OIGs found that some agencies did not routinely assess their activities or those of their contractors, leaving them unaware of performance problems and improper expenditures. For example, one agency did not conduct most of the required annual health and safety inspections at the juvenile and adult detention facilities visited by the OIG. As a result, the agency was unaware of potential facility deficiencies and health
risks to detainees. Another agency did not routinely monitor the quality of federally operated and funded hospitals and, therefore, had limited information about the care it provided to patients.

In a series of reviews, one OIG found that federally operated and funded tribal schools failed to assess students’ performance. These schools, therefore, may have been unable to identify and target students in need of assistance or evaluate the effectiveness of their instruction. As a result, students did not always get the support they needed to succeed.

Another OIG found that tribes, along with many States, did not evaluate the effectiveness of their advisories related to fish consumption. As a result, they were unable to determine whether important health messages reached their target audience and worked as intended.

In other cases, agencies or grantees did not track or evaluate contractors or consultants who received Federal funds to ensure that they adhered to program requirements. Ultimately, inadequate monitoring often allowed for improper and other questioned costs.

**Lack of monitoring systems or databases.** Many agencies and grantees lacked systems or data needed to monitor their programs. OIGs found that grantees and agencies had not developed systems to track inventory, employee time and benefits, or grant awards. Some agencies and grantees lacked automated systems that they could use to track or monitor their own financial and administrative activities, leaving them at risk for errors and inconsistencies. Other agencies did not collect data needed to determine whether programs were working as intended. For example, one

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**OIG Investigation Findings Related to Internal Controls**

In another case initiated through the Guardians Project, OIGs completed a series of investigations into allegations of public corruption related to a Federal contract for the planning, design, and implementation of a rural water system expected to serve an estimated 33,000 people. A tribally owned corporation entered into a contract to complete construction work on the water system, ultimately receiving more than $33 million in Federal funds. The investigations found that the CEO and other officials of the tribally owned corporation accepted bribes and kickbacks for several improperly awarded contracts. In one instance, the CEO awarded a sole source, no-bid contract for $495,000 to a subcontractor for construction-related activities and received $163,000 in bribes in return. The CEO repeated similar transactions in a series of contracts for up to $1.7 million with two other subcontractors. To date, 25 people and 8 subcontractors have been charged during the course of the investigation, and 20 people have been convicted in United States District Court. The CEO of the tribally owned corporation, other corporation officials, and subcontractors were convicted of numerous charges, including accepting bribes, income tax and bank fraud, theft from a program receiving Federal funds, embezzlement, and conspiracy to submit a false claim.
agency lacked a system that would allow it to reliably record and track information about leasing activities for which it had a trust responsibility. This lapse may have had negative financial consequences for affected tribes because they could not get accurate information about their energy resources.66 This agency also lacked a database for monitoring major projects and program activities, which left it unable to determine which tribes or projects needed additional support and assistance.

Examples of OIG Recommendations Related to Monitoring and Reviews

- Continue to seek new and meaningful ways to monitor hospital quality.
- Expand the agency review process to the tribally operated programs that are subject to agency oversight.
- Develop an automated system to track earned and used annual leave.
Inadequate recordkeeping and documentation can limit the ability of agencies and grantees to demonstrate how they spent Federal funds or whether they completed required activities. OIGs identified cases in which poor documentation and recordkeeping raised questions about whether agencies and grantees used Federal resources for their intended purposes. Further, failure to maintain adequate records can mask improper spending and limit oversight.

OIGs found that agencies did not sufficiently document their own expenditures or the funds that they distributed to grantees and programs. Some agencies did not maintain or reconcile inventories of equipment purchased with Federal funds. Other agencies did not keep reliable records of their grantees and other recipients of Federal funds. Grantees also often lacked sufficient documentation as well. OIGs found many cases in which grantees claimed costs for which they had no documentation or failed to submit regular financial or progress reports.

Finally, agencies did not always collect or maintain information about problems identified in the programs they administered. Without documentation of these problems, agencies were unable to direct resources where they were needed, offer additional assistance that could improve conditions, or impose sanctions to bring grantees or programs into compliance.
Failure to document federally funded expenditures. OIGs across many departments found that agencies and grantees did not document or otherwise account for Federal funds and resources. Documentation was missing or inaccurate for a variety of expenses, including travel costs, supplies, and equipment. Some agencies and grantees did not maintain inventories of items purchased with Federal funds. OIGs found that agency inventories were inaccurate and incomplete. One grantee completed a physical inventory, but did not reconcile it with property records. In another case, an agency did not maintain adequate records on students to whom it issued educational assistance. This poor recordkeeping limited the agency’s ability to document the number of individuals served by the program and to determine whether recipients were paying back funds in accordance with grant terms. In other cases, grantees maintained documentation that was not sufficiently detailed. For example, one grantee lacked systems to track funds from multiple sources, raising concerns about inappropriate comingling of funds. In several cases, agencies and grantees failed to document employee benefits and hours adequately, leaving them unable to determine whether compensation was appropriate or whether Federal awards were used for their intended purpose. One grantee, for example, lacked an automated system to track employees’ leave hours, which resulted in excessive leave and related overpayments. Other grantees did not sufficiently detail the time and efforts of consultants paid with Federal funding.

Failure to document activities and accomplishments. In other cases, grantees did not properly document their own activities and achievements, making it difficult to know whether they complied with grant conditions and other requirements, or whether their programs were successful. For example, many grantees failed to submit required financial or progress reports, which should document their federally funded activities. OIGs also found that grantees failed to include required information in grant files and to document the number of people they served.

Another OIG found that an agency did not adequately document its process for prioritizing funding to clean up environmental hazards. Although the agency could...
describe its priorities, the process was minimally documented, relied on inconsistent criteria, and lacked transparency. The OIG noted that the absence of clear priorities could lead the agency to focus funding on lower-risk locations, delaying the cleanup of sites that present the greatest risk for human health and the environment.

**Failure to document deficiencies.** Failure to document deficiencies consistently hampered the ability of agencies and grantees to resolve them. For example, a tribal boarding school did not document information about school deficiencies, such as mold and exposed electrical wires in its facilities management system. As a result, it did not have sufficient information to make effective school funding decisions. Another agency failed to track serious incident reports in detention facilities, such as attempted suicides, escapes, and in-custody deaths, in its management system, leaving it unaware of the extent of the problems.

### Examples of OIG Recommendations Related to Recordkeeping and Documentation

- Make certain that the grantee establishes appropriate internal controls to ensure that records reflect all funded activities.
- Train staff to enter data into agency information management systems.
- Conduct routine inspections of the school and enter deficiency data into agency information management systems.
- Develop a quality assurance process to ensure that information in the system is accurate and complete and that agency management is fully aware of all serious incidents.
Agencies and grantees struggled to ensure compliance, provide needed support, and administer programs because they were unable to maintain sufficient staff, or existing staff were not adequately trained. In some cases, resource constraints limited the ability of agencies to hire needed staff. Other times, remote locations meant that agencies and programs had a difficult time hiring and retaining staff. Several OIGs identified staffing challenges faced by agencies, grantees, and programs and their impact on services and oversight.

Because of these staffing challenges, agencies may not always be able to provide sufficient support to grantees and programs. Additionally, agencies may be unable to complete their own administrative and oversight responsibilities because they lack staff with sufficient technical expertise. In at least one case, a tribe had to perform transactions related to its energy resources that the agency should have completed.84 Staffing challenges can also prevent agencies from fulfilling their trust responsibilities with respect to tribal resources, and may negatively affect tribes’ financial interests.
Agencies were unable to maintain sufficient staff. Agencies, particularly those that provide direct services to AI/AN communities, experience staffing shortages that limit their ability to fulfill their missions. For example, federally operated and funded hospitals have found it difficult to recruit permanent clinical staff, affecting the timeliness of care and restricting the range of available services.\(^8\) Frequent turnover by officials at one federally funded boarding school—and the associated loss of institutional knowledge—contributed to general mismanagement and significant facility deficiencies, such as inoperable fire alarms, exposed electrical wiring, unsanitary conditions, and security gaps.\(^8\) In other reviews, an OIG found that unfilled agency positions limited the ability of agencies to ensure that detention facilities received regular inspections\(^8\) and to manage energy-related transactions for tribes.\(^8\) In the latter case, the agency could not provide all mandated services in a timely manner.

Staff lacked expertise and training. Agencies and grantees are less effective when their staff lack the expertise or training needed to accomplish their missions. In several instances, OIGs found that agency grantee or program staff were unable to complete their duties because they lacked expertise or training.\(^9\) In some cases, agencies needed experts, such as medical,\(^9\) energy,\(^9\) and environmental\(^9\) specialists, to make decisions about, or provide support for, a highly technical matter.

In other cases, staff did not complete training and so were unable to perform necessary functions. For example, in a series of reports, one OIG found that agency and grantee staff were unable to perform school safety drills because they had not practiced them.\(^9\) Staff at one school, when faced with an armed individual on campus, evacuated students from the building instead of locking

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### OIG Investigation Findings Related to Staffing

In a case investigated by the ED OIG, school district officials believed that the principal of a community school embezzled several thousand dollars by using his school credit card for personal purchases. Further, school district officials believed that the principal provided them with fictitious information related to his past educational experience and credentials, which led to the community hiring him when it otherwise would not. The perpetrator pleaded guilty to embezzlement and theft, was sentenced to probation, debarred for life, and made to pay a $22,000 restitution order.

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### Examples of OIG Recommendations Related to Staffing

- Ensure that the agency has permanent staff with expertise to address Federal requirements.
- Recruit qualified staff by seeking authority to consider all incentives and hiring flexibilities, such as recruitment bonuses, retention bonuses, relocation incentives, and special pay provisions.
- Create a plan to help ensure the continuity of agency operations, even if staff changes involving key personnel occur.
- Implement training in areas in which training has not occurred.
down the school, in part, because of their inadequate training on violence prevention and emergency preparedness. In another case, agency staff were unable to use the agency’s financial management system, in part, because their training was so infrequent.
Agencies and grantees must establish written policies and procedures, as well as clear guidance for staff to effectively carry out their duties. Written policies and procedures help to ensure that requirements are clear to both agency and grantee staff. Formal policies and procedures can also provide standards against which to measure outcomes and can improve consistency in program operations. Without adequate policies and procedures or internal guidance, agency staff may lack the information they need to carry out their daily activities. OIGs found that the failure of many agencies and grantees to develop written policies and procedures contributed to many other vulnerabilities, from lack of internal controls to poor recordkeeping and documentation.96

In some cases, agencies never developed formal policies and procedures, whereas in others, policies and procedures were inadequate or inconsistent with Federal or agency requirements. OIGs found that agencies lacked adequate policies and procedures for, among other things, handling emergencies at schools,97 enforcing and overseeing program activities,98 and managing royalty payments for tribes.99

Policies and procedures were missing or inadequate. Across a number of departments, OIGs found problems associated with the lack of guidance and established policies and procedures, including the misallocation of grant funds, contracting irregularities, and ineffective oversight practices.100 For example, grantees did not develop policies for documenting their expenditures,101 contracting for services,102 or accounting for employees’ time and travel.103 One agency failed to develop policies and procedures for conducting program oversight and providing technical assistance to tribes.104 In other cases, established policies were out of date or in conflict with other Federal or agency requirements.105 For example, one grantee’s policy allowed unused grant funds to be shifted to other purposes in apparent contradiction to Federal regulation.106
Given the small size of some agencies and grantees serving the AI/AN community, agencies and grantees may not take the time to formalize their activities or expectations in writing. However, relying on informal policies can lead to inconsistent practices and result in major disruptions in program operations when staff retire or otherwise separate from the organization.

**Agencies and programs failed to develop internal guidance for staff.** OIGs found that, in some cases, agency and grantee staff failed to follow established policies and procedures because they were vague or unclear. These agencies and programs lacked internal guidance to help staff consistently apply existing policies and procedures. In some cases, staff may have relied on informal practices, which can lead to inconsistent or inadequate program safeguards. Without sufficient internal guidance, agency or grantee staff can misinterpret program requirements and create compliance problems for themselves and their grantees. For example, one agency misinterpreted another agency’s guidance on leasing authority, which led it to violate requirements for approving leases. Staff at another agency shared incorrect guidance with a grantee and, as a result, the grantee failed to develop proper procurement policies and procedures.

**Examples of OIG Recommendations Related to Policies and Procedures**

- Ensure that the grantee establishes policies and procedures to make sure its reports are accurate.
- Develop and implement policies and procedures that ensure compliance with General Services Administration guidance.
- Strengthen the agency’s grant monitoring by formalizing processes for the following:
  1. Checking potential grantees against the exclusion list before granting awards.
  2. Reviewing single audits filed by grantees.
  3. Maintaining documentation of grantees and subgrantees.
  4. Developing and implementing a consistent recordkeeping system.

**OIG Investigation Findings Related to Internal Controls**

The HHS OIG, with assistance from a DOJ investigator, identified fraudulent activity by the director and several beneficiaries of a federally funded program designed to assist tribal families in need. About 15 people were involved in a scheme in which the program director improperly issued payments to ineligible recipients and overpayments to eligible recipients. The program director pleaded guilty and was sentenced to 30 months in Federal custody and ordered to pay more than $290,000 in restitution. Six program recipients who received improper funds also were convicted. Following the OIG investigation, the Federal agency that administered the program issued a penalty letter to the tribe, citing its poor internal controls.
Other Notable Vulnerabilities

The key vulnerabilities we identified in OIG reports are interrelated; each can produce additional vulnerabilities that intensify breakdowns in agencies, grantees, and communities. For example, inadequate internal controls can limit the effectiveness of agency and grantee operations, such as recordkeeping and documentation of program activities and funds. Similarly, missing or inadequate policies and procedures can lead to poor internal controls, and staffing limitations can negatively affect the ability of agencies and grantees to complete most functions, whether instituting appropriate internal controls, monitoring their programs, or developing policies and procedures. Additionally, through our review of OIG and other reports, we identified two other vulnerabilities that contribute to difficult conditions for agencies, grantees, and programs that serve the AI/AN community:

**Lack of Interagency Coordination.**
OIGs found that poor coordination among Federal and State agencies hampered their ability to administer programs. In one case, poor coordination between two Federal departments contributed to substantial delays in the design and operation of a new correctional facility. Another OIG found that conflicting and confusing Federal and State advisory information for fish consumption could create health risks for tribes and other subsistence fishers. Lack of interagency coordination also can create challenges for grantees and programs if, for example, it results in repeated or overlapping Federal reviews.

**Infrastructure challenges.**
Infrastructure challenges limited agencies, grantees, and the communities they served. Grantees struggled to comply with certain reporting or health and safety requirements because of their outdated and often deteriorating systems and facilities, such as school buildings. Infrastructure limitations can have a negative impact on program staff and beneficiaries. For example, one OIG found that the lack of technology and limited internet connectivity restricted access.
for students and staff at federally funded and operated schools and may have contributed to students’ poor performance on computer-based tests.\textsuperscript{116}
Vulnerabilities Lead to Fraud, Waste, and Abuse

The vulnerabilities identified in OIG audits and evaluations can lead to fraud, waste, or abuse of Federal funds and prevent AI/AN populations from receiving the assistance they need. Our review of OIG investigations revealed fraud, waste, and abuse trends across a number of programs serving AI/ANs. Examples of such investigations appear throughout this report. Some of the most common schemes were embezzlement, kickbacks, bribery, credit card fraud, income tax fraud, money laundering, use of false information to receive Federal benefits, and use of grant or program funds for personal expenses. OIG investigators cited a number of underlying conditions that contributed to these schemes, some of which are consistent with the vulnerabilities identified in OIG audits and evaluations highlighted in this report, such as poor internal controls, lack of oversight by grantees and agencies, staffing issues, and lack of coordination between Federal agencies.

Conclusion

The Federal programs and services, as well as substantial funding, directed to tribes and tribal organizations are intended to improve the health and well-being of AI/AN communities. CIGIE chose this area for study given the level of Federal funding and number of agencies involved, as well as the Federal Government’s special obligation to protect AI/AN interests and fund vital services. The Federal agencies and grantees that provide programs and services to address challenges facing AI/AN communities suffer common vulnerabilities and breakdowns. Common vulnerabilities include lack of internal controls, monitoring, recordkeeping, staffing, and poor or lacking policies and procedures. These vulnerabilities resulted in breakdowns in agency and grantee operations, such as improper expenditures, loss of Federal or tribal resources, unsafe conditions, conflicts of interest, poor service quality, and contracting and grants management challenges that limit their ability to serve AI/AN communities. The weaknesses identified in this report are not unique to AI/AN programs and communities; some issues, such as difficulty recruiting and retaining staff and failure to implement internal controls, are found in federally funded programs across many Federal programs. While individual OIGs have made recommendations to improve the effectiveness and efficiency of AI/AN programs under their purview, the vulnerabilities and breakdowns identified by OIGs continue to disrupt the services these programs offer and leave them vulnerable to fraud and abuse. Although these vulnerabilities do not affect all agencies and programs, the fact that OIGs have identified them consistently across a number of departments points to the need for Government-wide attention.
Commitment to Action

Our review of OIG reports and investigations related to the AI/AN community provides a foundation for future CIGIE initiatives in this area. By identifying common vulnerabilities and breakdowns across departments, we highlight areas in which continued CIGIE involvement can have the greatest impact.

CIGIE is committed to advancing work to benefit the AI/AN community. By sharing information and resources, and bringing together experienced auditors, evaluators, and investigators, CIGIE can contribute significantly to progress in AI/AN programs and communities. Ultimately, our efforts should lead to more effective oversight, help to reduce fraud, waste, and abuse, and strengthen the ability of agencies to fulfill their trust responsibilities. We anticipate that future CIGIE efforts will focus on (1) training and technical assistance to increase compliance in the areas of vulnerability discussed in this report and (2) CIGIE-led reviews to further examine these vulnerabilities and develop recommendations for program improvements that could increase the effectiveness of these programs, Government-wide.
Appendix A: CIGIE Review Methodology

Methodology

We based our review on an analysis of audits, evaluations, and investigation summaries collected from 77 CIGIE member organizations.

Data collection. We requested information about completed and ongoing audits, evaluations, and investigations that touched on any aspect of AI/AN programs and issues between FY 2014 through FY 2016. Of the 77 OIGs, 21 identified related audits, evaluations, or investigations—16 OIGs shared audit or evaluation reports, 14 OIGs shared investigation summaries (9 OIGs shared an audit or evaluation report as well as an investigation summary).

Review of audits and evaluation reports. OIGs identified about 140 reports that appeared to meet our criteria. Ultimately, we focused on about 80 published audit and evaluation reports that involved new reviews or analysis that had findings focused specifically on AI/AN issues, agencies, or grantees. Some OIGs shared reports that they issued before or after our main period of interest, which we typically included in our analysis.

To identify common themes across the OIG reports, we reviewed the findings and recommendations with a focus on factors that were associated with poor performance or lack of compliance by agencies and grantees. Given the number of programs covered in the OIG reports, the findings varied both in subject matter and in level of specificity. However, we were able to identify common challenges, weaknesses, and other issues across departments that appeared to limit the effectiveness of agencies and grantees. We termed these issues “vulnerabilities” and their likely implications “resulting breakdowns.” Throughout this report, we highlight examples of report findings and recommendations that reflect these common vulnerabilities and breakdowns.

Review of investigation summaries. In response to our information request, 14 OIGs shared information about more than 200 recent and ongoing investigations of AI/AN-related programs, which involved both individuals and organizations. Throughout the report, we highlight examples of OIG investigations that reflect recent fraud and abuse trends as well as the common vulnerabilities found in audit and evaluation reports.

Limitations

This report may not reflect all recent audits, evaluations, and investigations completed by OIGs that are related to AI/AN programs and issues. We requested information from CIGIE member organizations, but did not verify that we collected information about all OIG reports and investigations that met our
criteria. Further, because we included examples of findings and recommendations primarily to illustrate the vulnerabilities and breakdowns identified in OIG work, these examples do not represent all relevant OIG findings.

**Standards**
This study was conducted in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.
One model for interagency coordination is the Guardians Project, a multi-OIG and -department effort that has achieved great success rooting out fraud in AI/AN-related programs by coordinating law enforcement efforts. The Guardians Project includes OIGs and law enforcement partners from HHS, DOI, USDA, HUD, DOJ, EPA, ED, and the Department of Homeland Security, the Internal Revenue Service, and the Federal Bureau of Investigation. These agencies share assets and responsibilities to investigate, uncover, prove, and prosecute crimes in Montana, South Dakota, and Idaho, among other locations. The Guardians Project also benefits from involvement by auditors. Agents make effective use of audits before and during investigations to help direct their investigations and strengthen their cases.

Since 2012, this cross-agency work has resulted in

- 56 indictments (including one blackmail conviction and one contempt citation)
- 96 named defendants (includes, separately, defendants named in separate indictments)
- 59 convicted defendants (includes multiple convictions of defendants; not one defendant, if charged, escaped without a felony conviction—85 percent received some term of incarceration)
- More than 125 felony convictions
- Numerous suspension/debarments
- Restitution ordered: $13,688,054
- Forfeitures: $311,000
- Fines: $3,342,750
## Appendix C: OIG Reports Included in Analysis

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<td>Review of Academic Achievement at the Tuba City Boarding School</td>
<td>C-IS-BIE-0019-2014</td>
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<td>C-IS-BIE-0016-2014</td>
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<td>C-IS-BIE-0008-2014</td>
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<td>CR-IS-BIA-0001-2014</td>
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<td>Department of the Interior</td>
<td>Bureau of Indian Affairs Real Property Leases</td>
<td>ER-IS-BIA-0011-2013</td>
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<td>CR-EV-BIA-0002-2013</td>
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<td>Department of Transportation</td>
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<td>Department of Transportation</td>
<td>The Department of Transportation Can Improve Oversight of Denali Commission’s Use of Federal Transportation Funds</td>
<td>MH-2011-038</td>
<td>2/9/2011</td>
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<td>Department of Labor</td>
<td>Navajo Nation Did Not Adequately Manage Workforce Investment Act Grants and Could Serve More Participants with Available Funds</td>
<td>02-13-2002-03-355</td>
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<td>Environmental Protection Agency</td>
<td>Backlog of Leaking Underground Storage Tank Cleanups in Indian Country Has Been Reduced, but EPA Needs to Demonstrate Compliance with Requirements</td>
<td>17-P-0118</td>
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<td>Report on Selected Internal Controls: DNA-People’s Legal Services, Inc.</td>
<td>AU 16-10</td>
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<td>Treasury Inspector General for Tax Administration</td>
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<td>United States Department of Agriculture</td>
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<td>27703-2-HQ</td>
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<td>United States Department of Agriculture</td>
<td>Rural Utilities Service Rural or Native Alaskan Village Grants</td>
<td>09099-2-SF</td>
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Appendix D: Map of American Indians and Alaska Natives in the United States
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