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UNITED STATES
DEPARTMENT OF THE INTERIOR

SEMIANNUAL REPORT ON OPERATION OF THE
OFFICE OF INSPECTOR GENERAL
FOR THE 6-MONTH PERIOD ENDED March 31, 1979



UNITED STATES GOVERNMENT

Memorandum

TO : The Secretary

DATE: April 30, 1979

FROM : Inspector General - Designee

SUBJECT: Semiannual Report on Operation of the Office of Inspector General

Enclosed is the first semiannual report required by Section 5(a) of the Inspector General Act of 1978. It covers the 6-month period ended March 31, 1979.

Because the last 6 months has been a transition period, we have not had an opportunity to analyze our internal information requirements or to design a comprehensive external reporting format. Consequently, this report contains only the minimum information required by the Act. I will be considering these matters in the near future.

Exhibit C lists the open significant recommendations, as of March 31, 1979, which were made on or before September 30, 1978. In general, we consider a recommendation closed when the Departmental component advises us of the action taken or to be taken, i.e., we seldom verify this advice. Accordingly, the items listed are only those for which we have not received an acceptable response. Undoubtedly, there are other previously reported problems which have not been effectively corrected.

The Act requires us to report any instance where information or assistance was unreasonably refused by any element of the Department or by any Federal, state, or local governmental agency. I am pleased to submit a negative report on this point. No such instance occurred during the 6-month period.

You are required to furnish this report to appropriate committees or subcommittees of the Congress within 30 days. We have prepared the necessary transmittal letters for your signature. We will also see to it that all Assistant Secretaries and the Heads of Bureaus and Offices receive a copy of the report.


June Gibbs Brown

Enclosure

UNITED STATES DEPARTMENT OF THE INTERIOR

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FOR THE 6-MONTH PERIOD ENDED March 31, 1979



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Summary of Significant Problems Reported
And Related Recommendations Made
For The Period October 1, 1978 Through March 31, 1979

Recovery of Costs Incurred to Process Rights of Way

The Department has not recovered several hundred thousand dollars of cost incurred to process right of way applications due to (1) inadequate or incomplete accounting procedures, (2) failure to vigorously pursue collection efforts, and (3) the lack of an effective mechanism to coordinate the efforts of the Departmental components involved (Bureau of Land Management, Bureau of Reclamation, National Park Service, Fish and Wildlife Service, Geological Survey). In addition to recommendations addressed to individual Departmental components, we recommended that the Department establish effective coordinating mechanisms, identify the direct and indirect costs to be recovered, and provide policy on billing and collection procedures.

Position Requirements and Controls, Bureau of Indian Affairs

BIA employs about 18,000 people at an annual cost of about \$300 million. We reported that BIA does not use a systematic basis for determining how many people are needed to perform a particular task and as a result, significant disparities exist between locations (e.g., pupil-teacher ratios range from 5:1 to 27:1 and ratios of personnel office employees to total employees range from 1:54 to 1:102). This problem has been reported several times in past years in connection with program reviews but the problem has not been effectively addressed. We recommended that:

1. To the maximum extent possible, BIA should establish staffing standards for its programs and functions.

2. Based on the standards developed, BIA should correct the imbalances and disparities that now exist.

Delivery of Social Services, Bureau of Indian Affairs

Our audit report disclosed situations where Indian children are being placed in institutions or foster homes and then apparently forgotten; where reported occurrences of child abuse, child neglect, and incest are not investigated; where children spend their formative years being shuttled in and out of foster homes; where physical therapy or remedial education needs are identified but not met; where basic problems in the home environment are not addressed; where case records are incomplete or practically nonexistent; where the BIA social services staff has little contact with schools, police, courts, health institutions and tribal authorities; and where Indian children are denied a family relationship because foster care is accepted as a permanent arrangement. We made these recommendations to BIA:

1. Develop and enforce definitive standards for client case records, casework and community/group work. (At present, standards are lacking to define what constitutes good service.)

2. Institute an effective, systematic, program review to insure that program operations are uniform and attaining objectives in all areas. (BIA needs a quality control or oversight mechanism to identify locations providing poor service.)

3. Provide for resource distribution based on staffing standards developed by the Central Office. (The consensus view is that the social service program does not have adequate staff resources but there currently is no objective basis for validating that view.)

Review of Road Construction, Bureau of Indian Affairs

Our report made these points: (1) force account construction (where BIA hires Indians to do the work) is poorly managed and for the most part, is inefficient, (2) the basis used to distribute road construction funds (about \$70 million a year) to the reservation level could not be determined, and (3) BIA does not have a system to manage its construction equipment (estimated at between \$70 and \$80 million) and has no reliable inventory. We made several recommendations to the field level and Central Office level. These recommendations address economy, efficiency and administrative controls.

Budget Formulation and Execution, Geological Survey

We recommended that Geological Survey seek legislative authority to convert its one year appropriation for Surveys, Investigations and Research to a no-year appropriation. Our findings showed that many activities financed by this appropriation were long term in nature and that increased reliance was being placed on contracting out work which traditionally had been accomplished by Federal employees. These factors, together with unavoidable program changes and interruptions, have created an environment where Geological Survey is experiencing difficulty in its budget execution process. A no-year appropriation would alleviate the problem.

Cadastral Survey Program, Bureau of Land Management (LLM)

LLM is responsible for providing cadastral surveys for all Federal agencies. Because of staff and funding limitations, LLM is not timely in responding to requests for service. As a consequence, some Federal projects, such as the Redwoods acquisition program of the National Park Service, might be delayed. Also, some agencies are moving to contract cadastral surveys themselves but the legal status of such surveys are questionable. We recommended that (1) each backlog survey project be reviewed in depth to determine if the requirement is still current, (2) additional funds be requested from the affected agencies to complete the backlog, and (3) a determination be made if LLM has the authority to spend its money on another agency's program without a reimbursable commitment.

Animal Damage Control, Fish and Wildlife Service (FWS)

We reported that FWS cannot determine if its animal damage control program, which is costing about \$18 million a year, is having a significant impact on the prevention of livestock losses. The financial and program data being generated are incomplete or noncomparable. We recommended improvements in FWS's information systems and increased use of field inspections as a basis for evaluating state programs. We also recommended that FWS recover \$476,000 of unearned Federal share on one contract with a state agency.

Migratory Bird Management's Patuxent EDP Section

Our audit concluded that the Fish and Wildlife Service needs (1) a long range EDP development plan, (2) an analysis of the requirement for, and impact of, on-line processing, and (3) a plan for managing the remaining portions of the conversion to COBOL, the redesign of the EDP systems, and the replacement of the present computer. One of the primary causes for the lack of adequate planning for managing EDP operations is that policy decisions are being made at the EDP Section, Branch of Surveys, and Office of Migratory Bird Management levels rather than at appropriate higher FWS management levels.

External Audit Activity

Contracting officers and grant administrators reported costs disallowed, resulting from prior audit reports of \$4.2 million. Contract and grant costs questioned during the period totaled \$20.2 million. We recommended collection of \$750,000 in additional royalties on OCS leases. We questioned the allowability of \$1.4 million in claimed credits against installment bonus payments in connection with an oil shale lease. We recommended recovery of \$582,000 in fish and wildlife restoration grants with one state because of unsupported cost and income not credited.

SUMMARY OF MATTERS REFERRED TO PROSECUTIVE AUTHORITIES

Currently there are five cases which have been referred to the Department of Justice for prosecutive consideration. As of this report a decision of whether or not to seek prosecution has not been reached. The cases referred involve conversion of Government-owned property to private use, two matters of conflict of interest, financial irregularities and misrepresentation in obtaining a Bureau of Indian Affairs guaranteed loan. The financial irregularity matter is presently being negotiated by the U.S. Attorney for deferred prosecution.

Significant Recommendations Made
Prior to October 1, 1978 For Which A
Satisfactory Response Has Not Been Received

Adult Vocational Training (AVT) and Direct Employment Assistance (DE), BIA

BIA has only partially implemented recommendations we made in a May 11, 1976 report on the above programs. Our report stated that the AVT program was ineffective because of general relaxation of admission and performance standards. We criticized the DE program because it was used to supplement income instead of helping people find jobs. We also reported that need was not considered in providing financial assistance, i.e., everyone received the maximum. BIA recently drafted new regulations for these programs but, at this time, final action is incomplete.

Higher Education Grants, BIA

On October 29, 1976 we issued a report which, among other matters, stated that BIA permitted students to remain in the program even though their academic performance fell below the general accepted criteria of completing 12 credit hours with a "C" grade point average. Only 37 percent of the students sampled met that criteria and, for the most part, students could remain on a BIA grant as long as the school would continue their enrollment. We are unaware of any action taken by BIA to remedy this situation.

Inefficiency in the Operation of BIA Schools

On March 17, 1977, we issued an audit report identifying extreme variations in the costs of running BIA schools in the Aberdeen Area, e.g., annual per pupil costs for day schools ranged from \$1,532 to \$4,263.

On June 9, 1978, we issued a report on the Muskogee Area Office citing waste and inefficiency in the operation of schools, e.g., annual per pupil boarding school costs as high as \$10,281 and wasteful and extravagant expenditures. In its report of February 15, 1978 on off-reservation boarding schools, the General Accounting Office disclosed similar findings, e.g., annual per pupil costs as high as \$13,334 and pupil/staff ratios as low as 1.5 to 1. BIA has not effectively addressed this problem.

Recovery of Grant Expenditures

The Heritage Conservation and Recreation Service has not initiated action to recover \$785,000 from a departmental grantee as we recommended in our audit report of March 4, 1977. Our recommendation was based on findings of unsupported costs, unallowable costs, and incorrect allocations.

Water Resources Project, Pick-Sloan

Our report of July 19, 1978, recommended complete reassessment of planning and financial management of the Pick-Sloan Missouri River Basin Program as necessary to provide a more realistic basis for financial decisions about this major water resources program by the Congress and the Administration. This requires coordination among Interior, DOE, the Corps, OMB and the Congress; that has not occurred. It involves development of new assumptions about features to be built, the time frames involved, more appropriate cost allocations to functions, changes in power marketing practices, and other aspects of the Federal investment in the program (estimated ultimately to be in excess of \$5 billion) with particular reference to reimbursable costs. (We have received no response to the audit report.)

Audit Activity Summary for the
Period October 1, 1978 through March 31, 1979

<u>Reports Issued</u>	<u>Reports Issued By</u>			<u>Total</u>
	<u>Inspector General</u>	<u>Other Federal Agencies</u>	<u>Non-Federal Auditors</u>	
Departmental/Office of the Secretary	3	-	-	3
Bureau of Indian Affairs	29	1	1	31
Energy and Minerals	12	68	1	81
Fish, Wildlife and Parks	32	2	36	70
Land and Water Resources	16	35	-	51
Other Federal Agencies	-	-	12	12
	<u>92</u>	<u>106</u>	<u>50</u>	<u>248</u>
<u>Indirect Cost Rates Negotiated</u>				
State Agencies	22	-	-	22
Indian Tribes and Organizations	54	-	-	54
	<u>76</u>	<u>-</u>	<u>-</u>	<u>76</u>
Total	<u>168</u>	<u>106</u>	<u>50</u>	<u>324</u>

Status of Audit Followup

	<u>Open Reports/Recommendations</u>		
	<u>October 1, 1978</u>	<u>March 31, 1979</u>	<u>Increase (Decrease)</u>
Departmental/Office of the Secretary	6	8	2
Bureau of Indian Affairs	125	65	(60)
Energy and Minerals	11	12	1
Fish, Wildlife and Parks	75	63	(12)
Land and Water Resources	34	28	(6)
	<u>251</u>	<u>176</u>	<u>(75)</u>

Summary of Investigative Case Workload Data
For the Period October 1, 1978 through March 31, 1979

	<u>Beginning Inventory</u>	<u>Cases Resolved</u>	<u>Cases Opened</u>	<u>Ending Inventory</u>
Departmental Investigations (Major)	40	12	26	54
Incident Reports	90	10	86	166
Whistleblowers (New category)	0	0	10	10
Other Source Info. (FBI-GAO)	<u>10</u>	<u>10</u>	<u>39</u>	<u>39</u>
Total	<u>140</u>	<u>32</u>	<u>161</u>	<u>269</u>

Innovations:

A "hotline" telephone with 24-hour recorder capacity was installed March 5, 1979, and a U.S. Post Office Box is being acquired to receive employee allegations identifying prohibited personnel practice; possible fraud; abuse of authority by officials; or statutory regulatory or procedural violations.

The Department has also established a network of over 300 non-investigatory field personnel for responding to requirements to the Merit System Protection Board Special Counsel. Training in basic inquiry and report writing techniques is currently being conducted by the IG staff for these individuals.

The Office of Inspector General currently has six professional investigators. Five vacant audit positions are being converted to investigative positions to alleviate the critical immediate need for staff.

Audit Reports Issued for the
Period October 1, 1978 through March 31, 1979
Departmental/Office of the Secretary

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Internal Audits:			
C-OS-4(a)-78	Weber Basin Job Corps (Administrative Review)	12/12/78	I.G./C
C-OS-4(b)-78	Collbran Job Corps Center (Administrative Review)	1/2/79	I.G./C
MO-8-77	Recovery of Costs, Rights- of-Way	1/10/79	I.G./H

NOTE

Explanation of codes appearing under Column headed "Report Prepared By":

I.G./H	Office of Inspector General, Headquarters Office
I.G./E	Office of Inspector General, Eastern Regional Office
I.G./C	Office of Inspector General, Central Regional Office
I.G./W	Office of Inspector General, Western Regional Office
N.F./E)	Non-Federal auditor, either state auditor or Independent
N.F./C)	Public Accountant. The E, C, W refers to the administering
N.F./W)	Regional Office of the Office of Inspector General
DCAA	Defense Contract Audit Agency
HEW	Department of Health, Education and Welfare

Audit Reports Issued for the
Period October 1, 1978 through March 31, 1979
Bureau of Indian Affairs

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Preaward Audits:			
E-PA-EA-BIA-1-79	Clary Institute	3/14/79	I.G./E
W-PA-PO-78-96	Quinault Tribe	10/13/78	I.G./W
W-PA-PH-78-95	Valley Sun School	11/21/78	I.G./W
W-PA-PH-79-23	American Indian Nursing	1/30/79	I.G./W
W-PA-PH-79-31	Patterdell School	2/23/79	I.G./W
W-PA-PH-79-43	Economic Security	2/26/79	I.G./W
W-PA-PH-79-25	Hacienda Angeles	3/7/79	I.G./W
W-PA-PH-79-44	Outreach Services	3/14/79	I.G./W
W-PA-PH-79-30	Crittenton Services	3/21/79	I.G./W
W-PA-PH-79-45	Laveen Children Home	3/28/79	I.G./W
CP-WA-1-79	Washington State University	3/22/79	HEW

Interim or Final Cost:

E-CC-EA-BIA-2-79	Choctaw Indians	12/12/78	N.F./E
2-CC-BIA-AB-78-23	Loneman School	10/18/78	I.G./C
2-CC-BIA-AB-78-22	Unified School Board	10/18/78	I.G./C
2-CC-BIA-AB-78-24	Little Wound School	10/19/78	I.G./C
2-CC-BIA-AL-78-29	Pueblo of Taos	10/31/78	I.G./C
2-CC-BIA-NA-78-33	Chinle Valley School	10/26/78	I.G./C
2-CC-BIA-AL-78-26	National Indian Safety Council	11/16/78	I.G./C
2-CC-BIA-NA-78-32	A School for Me	11/16/78	I.G./C
2-CC-BIA-AL-78-29(b)	Grants Pueblo	10/31/78	I.G./C
2-CC-BIA-NA-78-25	Dine Bitsiis Baa Yaa, Inc.	11/8/78	I.G./C
2-CC-BIA-NA-78-21	JOM-Navajo Tribe	3/15/78	I.G./C
2-CC-BIA-AB-79-1	Crow Creek Sioux	3/15/78	I.G./C
W-CC-JU-78-24	Tanana Chiefs	2/7/79	I.G./W
W-CC-JU-78-87	Fairbanks Native	2/7/79	I.G./W
W-CC-JU-78-91	Cook Inlet Native	1/26/79	I.G./W

Internal Audits:

C-BIA-5-79	Operations of the National Indian Training Center	3/6/79	I.G./C
BIA-5-78	Review of Position Requirements and Controls	11/28/78	I.G./H
BIA-15-79(a)	Loan Guaranty, Red River Stitchery	12/8/78	I.G./H
BIA-4-78	Delivery of Social Services	2/15/79	I.G./H
BIA-10-78	Review of Road Construction	3/5/79	I.G./H

Audit Reports Issued for the
Period October 1, 1978 through March 31, 1979
Energy and Minerals

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Preaward Audits:			
CP-NY-141-78	International Nickel Co.	10/3/78	DCAA
CP-VA-151-78	Ensco, Inc.	10/10/78	DCAA
CP-MD-152-78	Westinghouse Electric Corp.	10/30/78	DCAA
CP-MI-1-78	Lake Shore, Inc.	12/21/78	DCAA
CP-PA-2-79	Bituminous Coal Research	12/27/78	DCAA
CP-VA-5-79	Kappa Systems, Inc.	12/27/78	DCAA
CP-CO-12-79	Colorado School of Mines	12/29/78	DCAA
CP-PA-8-79	E.D'Appolonia Consulting	1/4/79	DCAA
CP-PA-13-79	Westinghouse Electric Corp.	1/16/79	DCAA
CP-CO-18-79	International Mining	1/22/79	DCAA
CP-GA-6-79	Law Engineering Testing Co.	1/22/79	DCAA
CP-DC-21-79	National Academy of Sciences	1/25/79	DCAA
CP-CO-27-79	Bendix Energy	2/8/79	DCAA
CP-UT-23-79	John Short & Associates	2/12/79	DCAA
CP-PA-15-79	Bituminous Coal Research	2/12/79	DCAA
CP-CO-25-79	Colorado School of Mines	2/22/79	DCAA
CP-AL-19-79	Jim Walter Resources, Inc.	2/22/79	DCAA
CP-TX-28-79	Southwest Research Institute	3/14/79	DCAA
CP-CA-39-79	Kaiser Engineers	3/26/79	DCAA
CP-IR-71-78	Sci-Tex Corp., Ltd.	10/10/78	DCAA
CP-MA-74-78	Charles Stark Draper Lab.	10/11/78	DCAA
CP-CO-1-79	Petroleum Information Corp.	11/3/78	DCAA
CP-CA-79-78	SRI International	11/28/78	DCAA
CP-OK-3-79	University of Oklahoma	11/29/78	HEW
CP-SD-2-79	Technicolor Graphic Services	12/7/78	DCAA
CP-MA-7-79	Charles Stark Draper Lab.	12/27/78	DCAA
CP-TX-17-79	Texas A&M Research Foundation	3/15/79	HEW
E-CP-PA-EBM-150-78(R)	P. Berger Associates	2/14/79	I.G./E
E-CP-AL-EGS-77-78(R)	Dy-Met, Inc.	1/31/79	I.G./E
E-CP-DC-ESM-1-79(R)	Center for Law	2/6/79	I.G./E
W-CP-MT-EGS-80-79(R)	Morrison-Maierle	12/6/78	I.G./W

Interim or Final Cost:

C-CO-93-78	Bendix Corp.	10/6/78	DCAA
C-MA-52-78	Foster Miller Associates	10/10/78	DCAA
C-NY-66-78	Singmaster & Breyer	10/16/78	DCAA
OH-PA	Consad Research Corp.	10/30/78	DCAA
C-MO-47-78	University of Missouri	11/6/78	HEW
C-DC-135-78	National Academy of Sciences	11/29/78	DCAA
C-DC-135-78	National Academy of Sciences	12/1/78	DCAA
C-MO-67-78	Shannon & Wilson, Inc.	12/5/78	DCAA
OH-PA	Consad Research Corp.	12/28/78	DCAA
C-PA-7-79	Ackenheil & Associates	12/29/78	DCAA
C-PA-36-77	Applied Science Associates	1/16/79	DCAA
OH-CA	FMC Corp.	1/23/79	DCAA

Audit Reports Issued for the
Period October 1, 1978 through March 31, 1979
Energy and Minerals

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Interim or Final Cost:			
C-MD	Midwest Research Institute	2/2/79	DCAA
OH-CA	LFE Corp.	2/12/79	DCAA
C-UT-4-79	University of Utah	2/26/79	HEW
OH-CA	FMC Corporation	2/26/79	DCAA
C-MN-52,53&65-78	Donaldson Company, Inc.	3/23/79	DCAA
C-MA-49-73	Foster Miller Associates	3/29/79	DCAA
C-CA-22-77	University of So. California	10/6/78	HEW
C/G-WA	University of Washington	10/10/78	HEW
C-CA-68-77	California Institute of Tech	10/30/78	DCAA
G-KY-12-78	Council of State Governments	11/2/78	DCAA
C-DC	National Academy of Sciences	11/29/78	DCAA
C-DC-75-78	National Academy of Sciences	12/1/78	DCAA
G/C-SD	S.D. School of Mines & Tech	12/5/78	HEW
G/C-WA	University of Washington	12/26/78	HEW
C-CA-16-78	Global Chemical System, Inc.	12/5/78	DCAA
C-CA-16-78	Continental Systems Group	12/5/78	DCAA
C-SD-40-78	Technicolor Graphic Services	12/26/78	DCAA
C-AK	University of Alaska	1/16/79	DCAA
C-CA-5-79	Earth Science & Engineering	1/19/79	DCAA
OH-CA	California Earth Science	3/9/79	DCAA
C/G-ILL	Southern Illinois University	3/9/79	HEW
C-NY-15-79	American Bureau of Shipping	3/9/79	DCAA
G-MA-4-79	Massachusetts Inst. of Tech	3/20/79	DCAA
C-VA-72-78	Ensco, Inc.	3/26/79	DCAA
C-LA-64-78	Louisiana State University	3/19/79	HEW
C-CANADA-11-79	System House Ltd.	3/22/79	N.F.
C-CA-2-78	Tetra Tech, Inc.	10/17/78	DCAA
C-MA-5-78	Resource Planning Assoc.	10/17/78	DCAA
C-CA-1-78	Aerospace Corp.	2/5/79	DCAA
OH-MA	Resources Planning Assoc.	3/22/79	DCAA
E-G-WY-OSM-6-78	Dept. Environmental Quality	10/11/78	I.G./E
E-G-ND-OSM-5-78	Public Service Comm.	10/16/78	I.G./E
E-G-IL-OSM-4-78	Dept. Mines & Minerals	11/7/78	I.G./E
E-G-TN-ESM-4-79	Dept. Conservation	2/26/79	I.G./E

Lessees:

C-EM-EGS-2-78(b)	Getty Oil - OCS Natural Gas Valuation	10/19/78	I.G./C
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Audit Reports Issued for the
Period October 1, 1978 through March 31, 1979
Energy and Minerals

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Lessees:			
C-EM-EGS-7-78(c)	Rio Blanco - Oil Shale Bonus Credits	3/6/79	I.G./C
C-EM-EGS-2-78(d)	Sun Oil Company - OCS Natural Gas Valuation	3/9/79	I.G./C
Internal Audits:			
EM-EGS-3-77	Budget Formulation and Execution, EGS	12/15/78	I.G./H

Audit Reports Issued for the
Period October 1, 1978 through March 31, 1979
Land and Water Resources

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Presaward Audits:			
W-CF-UT-LBR-5-78(R)	BIO/West, Inc.	2/8/79	I.G./W
W-CF-WA-LLM-30-78(R)	Burtco Co.	12/28/78	I.G./W
W-CF-ID-LLM-3-79(R)	NOREP	1/30/79	I.G./W
W-CF-OR-LLM-11-79(R)	Metis, Inc.	3/27/79	I.G./W
C-CF-CO-LBR-4-79	Electronic Techniques, Inc.	2/8/78	I.G./C
CP-CA-2-79	Atmospherics, Inc.	11/29/78	DCAA
CP-CA-14-79	The Arroyo Group	1/22/79	DCAA
CP-MA-10-79	Abt Associates, Inc.	1/22/79	DCAA
CP-CO-16-79	URS Company	1/29/79	DCAA
CP-CA-13-79	Tom Reid Associates	1/29/79	DCAA
CP-CO-21-79	Bickert, Browne, Coddington	1/29/79	DCAA
CP-AZ-17-79	Museum of Northern Arizona	2/1/79	DCAA
CP-CO-19-79	Fndtn Urban & Neighborhd Dev.	2/2/79	DCAA
CP-KS-20-79	Native Amer Research Assoc	2/5/79	DCAA
CP-CA-15-79	The Natelson Co., Inc.	2/5/79	DCAA
CP-MA-12-79	Arthur D. Little	2/8/79	DCAA
CP-OH-11-79	Battelle Memorial Institute	2/12/79	DCAA
CP-AZ-18-79	Willdan Associates	2/22/79	DCAA
CP-CO-9-79	D'Appolonia Consulting Engrs	2/26/79	DCAA
CP-CA-7-79	Dames & Moore	3/9/79	DCAA
CP-DC-2-79	Centaur Associates, Inc.	1/22/79	DCAA
CP-UT-9-79	Meiji Resource Consultants	1/22/79	DCAA

Interim or Final Cost:

W-C-CA-LBR-37-78(R)	Auburn Constructors	11/9/78	I.G./W
W-CT-CA-LBR-40-78(R)	Granite Construction Co.	1/12/79	I.G./W
W-C-CA-LLM-4-79(R)	Esca-Tech Corporation	3/27/79	I.G./W
C-C-IL-LBR-26-79(R)	T.I. Lin International	3/22/79	I.G./C
OH-IL	University of Illinois	1/16/79	DCAA
C-SD-15-77	S.D. School of Mines & Tech.	1/11/79	HEW
C/G-TX	Texas A&M Research Fndtn.	10/13/78	HEW
C/G-TX	Texas A&M Univ. System	12/5/78	HEW
G-ILL	University of Illinois	11/29/78	DCAA
C/G-WVA	West Virginia University	2/1/79	HEW
C-MD	Midwest Research Institute	2/2/79	DCAA
C/G-CA	University of California	2/26/79	HEW
C/G-VA	Va. Polytech Instit & State U	3/9/79	HEW
C/G-ILL	University of Illinois	3/9/79	DCAA
C/G-CA	Univ of California, Berkeley	3/15/79	HEW
C/G-WA	University of Washington	3/28/79	HEW
C/G-OR	University of Oregon	3/29/79	HEW

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Land and Water Resources

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Interim or Final Cost:			
C-ID-25-78	University of Idaho	11/9/78	HEW
OH-MA	EG&G International, Inc.	12/5/78	DCAA
C-CT-7-79	Raytheon Company Audit of Aero-Marine Services, Inc.	2/5/79	DCAA
C-CA	System Development Corp.	2/26/68	DCAA
Contractor Claims:			
W-C-ID-LBR-41-78(R)	Mountain States T&T	11/9/78	I.G./W
W-C-ID-LBR-50-78(R)	Idaho Falls	11/21/78	I.G./W
W-C-ID-LBR-1-79(R)	Intermountain Block & Pipe	12/18/78	I.G./W
W-C-CA-LBR-23-78(R)	RAHCO	3/2/79	I.G./W
W-C-CA-LBR-23-78(R)	Zurn Engineers	3/21/79	I.G./W
CT-CO-49-78	Eagle Construction Co.	10/6/78	DCAA
Internal Audits:			
W-LLM-2-78	Reimbursable Program, Cadastral Survey, DSC	11/24/78	I.G./H
MD-8-77(b)	Recovery of Costs, Rights- of-Way, BLM	12/1/78	I.G./H

Audit Reports Issued for the
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Fish, Wildlife and Parks

<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Presward Audits:			
E-CP-NH-FNP-24-78(R)	Student Conserv. Assoc.	12/15/79	I.G./E
E-CP-NY-FNP-11-79(R)	Malor Const. Corp.	1/15/79	I.G./E
E-CP-DE-FNP-25-78(R)	Shelley's, Inc.	1/24/79	I.G./E
E-CP-NY-FNP-13-79(R)	Velez Const. Corp.	2/23/79	I.G./E
C-CP-CO-FNP-30-78	Dinosaur National Monument	11/16/78	I.G./C
C-CP-LA-FNP-31-78	Arkansas Anderson Post Nat'l Mon.	11/15/78	I.G./C
C-CP-AZ-FNP-29-78	Valco Construction - Taos	11/1/78	I.G./C
C-CP-CO-FNP-34-78	Trail Const. - Guadalupe Mts.	11/3/78	I.G./C
C-CP-CO-FNP-21-78	Yellowstone Water Treatment Dsn.	11/20/78	I.G./C
C-CP-TX-FNP-28-78	Road Const. - Big Ben Park	11/3/78	I.G./C
C-CP-TX-FNP-4-78	Ranger Contact Sta., Guadalupe Mts.	12/1/78	I.G./C
C-CP-TX-FNP-3-79	Oliver Inc., Ft. Davis Nat'l Hist. Site	12/7/78	I.G./C
W-CP-CA-FNP-32-78(R)	Francis Const. Co.	12/28/78	I.G./W
W-CP-CA-FWS-2-78(R)	Gillette Harris	11/1/78	I.G./W
W-CP-HI-FWS-1-79(R)	Wilson Okamoto	1/12/79	I.G./W
CP-MN-7-78	BRW	11/8/78	DCAA
Interim or Final Costs:			
E-G-IN-FNP-3-78	Dept. Natural Resources	11/2/78	N.F./E
E-G-NH-FNP-9-78	Dept. Resources Economic Development	11/15/78	N.F./E
E-G-ME-FNP-4-78	Hist. Preservation Comm.	11/16/78	N.F./E
E-G-MS-FNP-7-78	Dept. Archives & History	11/27/78	N.F./E
E-G-DC-FNP-1-78	Dept. Housing & Comm. Development	11/28/78	N.F./E
E-G-RI-FNP-11-78	Hist. Preservation Comm.	2/9/79	I.G./E
E-G-WI-FNP-14-78	Hist. Society of Wis.	3/9/79	N.F./E
E-G-AL-FOR-1-78	Dept. Conservation & Natural Resources	11/1/78	N.F./E
E-G-VT-FOR-11-78	Agency Environmental Conser- vation	11/1/78	N.F./E
E-G-IN-FOR-25-78	Dept. Natural Resources	11/1/78	N.F./E
E-G-NH-FOR-8-77	Dept. Resources Economic Development	11/15/78	N.F./E

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Interim or Final Costs:			
E-G-MS-FOR-26-78	Park Commission	11/27/78	N.F./E
E-G-FL-FOR-27-78	Dept. Natural Resources	2/12/79	N.F./E
E-G-CT-FOR-2-78	Dept. Environmental Protection	2/27/79	N.F./E
E-G-ME-FOR-6-78	Dept. Conservation	3/9/79	N.F./E
E-G-MI-FOR-8-78	Dept. Natural Resources	3/19/79	N.F./E
E-G-AL-FWS-1-78	Dept. Conservation National Resources	10/31/78	N.F./E
E-G-IN-FWS-4-78	Dept. Natural Resources	11/3/78	N.F./E
E-G-NH-FWS-8-77	Dept. Fish & Game	11/15/78	N.F./E
E-G-ME-FWS-6-78	Depts. FW & MR	11/27/78	N.F./E
E-G-FL-FWS-2-78	G & FWF Commission	1/31/79	N.F./E
E-G-MI-FWS-7-78	Dept. Natural Resources	3/20/79	N.F./E
C-G-KS-FNP-15-78	Kansas State Hist. Society	12/5/78	I.G./C
C-G-MO-FNP-17-78	Mo. Dept. of Natural Resources	12/14/78	I.G./C
C-G-ARK-FOR-16-77	Ark. Dept. of Local Service	5/30/78	I.G./C
C-G-NEBR-FNP-18-78	HCRS Grants - Nebraska	1/29/79	N.F./C
C-G-MO-FOR-15-78	HCRS Grants - Missouri	2/20/79	N.F./C
C-G-WY-FWS-23-79	Wyoming Game and Fish Comm.	3/1/79	I.G./C
C-G-MN-FNP-25-78	Minn. Historic Society	3/14/79	N.F./C
C-G-TX-FWS-19-78	Texas Parks	3/19/79	N.F./C
C-G-LA-FNP-16-78	Historic Preservation Grants - La.	3/19/79	N.F./C
C-G-MN-FOR-14-78	FOR Grants - Minnesota	3/20/79	N.F./C
C-G-LA-FWS-15-78	FWS Grants - Louisiana	3/21/79	N.F./C
C-G-MO-FWS-16-78	FWS Grants - Missouri	3/22/79	N.F./C
W-G-OR-FOR-22-78	Oregon State	2/21/79	N.F./W
W-G-OR-FNP-24-78	Oregon State	2/20/79	N.F./W
W-G-WA-FNP-25-78	Washington State	12/28/78	N.F./W
W-G-OR-FWS-23-78	Oregon State	3/26/79	N.F./W
W-G-WA-FWS-24-78(1)	Washington State	12/28/78	N.F./W
W-G-WA-FWS-24-78	Washington State	2/14/79	N.F./W
W-G-UT-FNP-1-78	Utah State	10/11/78	N.F./W
C-DC-	National Academy of Science	12/5/78	DCAA

Contractor Claims/Settlements:

W-C-MT-FNP-19-78(R)	Slatten Const.	3/7/79	I.G./W
W-CT-OR-FWS-8-78(R)	Valley Island	12/28/78	I.G./W

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<u>Identification Number</u>	<u>Auditee/Subject</u>	<u>Date Issued</u>	<u>Report Prepared By</u>
Concessioners:			
C-CO-WY-FNP-8-78	Triangle X Ranch	10/3/78	I.G./C
C-CO-WY-FNP-7-78	Signal Mt. Lodge	10/3/78	I.G./C
C-CO-CO-FNP-11-78	LeFevre Enterprises-Curecanti	10/30/78	I.G./C
C-CO-SD-FNP-10-78	Wind Cave National Park	11/7/78	I.G./C
C-CO-WY-FNP-4-78	Jackson Lake Trailer Park	11/24/78	I.G./C
W-CO-AZ-FNP-12-78	TWA Services Inc.	3/23/79	I.G./W
Internal Audits:			
E-FW-FWS-1-78	Review of the Animal Damage Control Program, U.S. Fish and Wildlife Service	11/13/78	I.G./H
E-FW-FNP-1-77	Review of Donations Account, National Park Service	1/31/79	I.G./H
E-FW-FWS-2-78	Review of the Migratory Bird Management's Patuxent EDP Section, U.S. Fish and Wildlife Service.	3/20/79	I.G./H
E-FW-FWS-2a-79	Review of the Branch of Survey's Patuxent EDP Section Operations	3/21/79	I.G./H

Application of Professional Audit Staff Resources
From October 1, 1978 through March 31, 1979

	<u>Staff Years</u>
Internal Audit:	
Departmental/Office of the Secretary	4.9
Bureau of Indian Affairs	5.7
Energy and Minerals	4.7
Fish, Wildlife and Parks	2.3
Land and Water	<u>5.8</u>
Subtotal	<u>23.4</u>
External Audits:	
Grants-Fish, Wildlife and Parks	.8
BIA Contracts	7.7
Bureau of Reclamation Contracts	3.4
National Park Service Contracts	3.0
Concessions	1.0
Leases	1.6
Other Contracts and Grants	1.6
Oversights of State Auditors and IPAs	<u>1.6</u>
Subtotal	<u>20.7</u>
Negotiation of Indirect Cost Rates	5.2
Special Assignments and Audit Followup	2.5
Indirect:	
Headquarters Directions and Administration	2.7
Regional Direction and Administration	3.9
Formal and On-the-Job Training	8.5
Miscellaneous	<u>1.2</u>
Subtotal	<u>16.3</u>
	<u>68.1</u>

Note:

Staff years include a factor for leave and holidays.